



**Report on the Audit of
Funds managed by the
National COVID-19
Emergency Response
Centre and other
Ministries Departments
and Agencies**

March to June, 2020

Table of Contents

LIST OF ABBREVIATIONS AND ACRONYMS	6
INTRODUCTION.....	7
BACKGROUD INFORMATION	7
OBJECTIVES OF THE AUDIT	8
AUDIT SCOPE AND LIMITATIONS	8
Scope.....	8
Limitations to the Audit	9
Planning.....	9
Review of documents	10
Analytical review	10
Interviews	10
Physical verification	10
Report structure	10
Real time auditors	10
EXECUTIVE SUMMARY	11
SUMMARY OF FINDINGS	12
Lack of a Public Financial Management Law in the use of Le92.1 Billion	12
Lack of a Strategic Direction from a Management Team that was paid Allowances in excess of Le 3.1 Billion	12
Procurement of 30 Motorbikes for the ONS, for Le651 Million.....	13
Misuse of Public Funds by the Ministry of Health and Sanitation - Le 5,216,400.....	13
Procurement of 100 Motorbikes and 30 Vehicles by the MTA for Le20 Billion.....	13
Procurement of 60 Motorbikes (KAM125) for RSLAF, costing Le1.3 Billion	14
Procurement of goods and services by the Finance Team of IHPAU for Le143,950,000.....	14
Procurement of 40 Motorbikes (KAM125) for the SLP worth Le868 Million	14
Payments without Adequate Supporting Documents Amounted to Le3.1 Billion	14
Withholding Taxes deducted but not paid to the NRA amounted to Le1.8 Billion.....	14
Withholding Taxes of Le39.4 Million were not deducted from payments to suppliers	14
Suppliers' Payments of Le124.7 Million made Through a Staff Member	15
NaCOVERC paid Le6.2 Billion as Allowances without Even a Basic Human Resource System in Place	15
Verification of NaCOVERC Staff / Consultants - Le2.1 Billion paid to Unidentified Workers.....	15

The Sum of Le8,016,258,841 was expended on quarantined Facilities without Adequate Supporting Documents.....	16
Assets with Estimated Value of Le453 Million not verified	16
Vehicle Hiring costs of Le2.9 Billion not Supported by Appropriate Evidence	16
Anomalies in the Management of Store Items with Estimated value of Le205 Million	17
Missing 50KVA Generator donated by the Chinese Embassy, valued at Le190 Million	17
Inadequate Service Delivery Leading to the Loss of Le229 Million.....	17
Contract Worth Le9.7 Billion Awarded to Sierratel, a party with conflict of interest.....	17
47 Laptops valued at Le476 Million are missing	17
Challenges with Decentralisation of the Response.....	18
DETAILED REPORT.....	19
Legal Framework	19
Strategic Direction.....	24
Procurement	26
Procurement of 30 Motorbikes by the Accountant General’s Department for the Office of National Security (ONS), cost More Than Le651 Million	26
Misuse of Le 5,216,400 Public Funds by the Ministry of Health and Sanitation.....	27
Procurement of 100 motorbikes and 30 vehicles by the Ministry of Transport and Aviation (MTA) for Le20 Billion.....	28
Procurement of 60 motorbikes (KAM125) for the Republic of Sierra Leone Armed Forces (RSLAF) for Le1.3 Billion	32
Procurement of goods and services by the Finance Team of the Integrated Health Projects Administration Unit (IHPAU) for Le143,950,000	33
Procurement of 40 motorbikes (KAM125) for the Sierra Leone Police (SLP) for Le868 Million	34
Disbursement.....	36
Payments without Adequate Supporting Documents – Le3.1 Billion.....	37
Withholding Taxes deducted but not paid to the NRA – Le1.8 Million	38
Withholding Taxes not deducted from Payments made – Le39,404,087.....	38
Payments of suppliers through a member of staff amounted to Le124,714,280	38
Payment of Allowances.....	40
Verification of NaCOVERC Staff/Consultants.....	46
Management of Quarantined Homes	50
Fixed Asset Management	52
Hiring of Vehicles	54
Stores – Medical, Food and Non-Food Items	56
Donations.....	58
Information and Communications Technology (ICT) Infrastructure.....	60
Conflict of Interest	63

47 Laptops valued at Le476 million are missing.....	64
Decentralisation of the Emergency Response Function to the Districts	64
APPENDIX 1 – VEHICLES PROCURED BY MTA NOT MADE AVAILABLE FOR PYHSICAL VERIFICATION.....	68
APPENDIX 2 – PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS	69
APPENDIX 3 – WITHHOLDING TAXES DEDUCTED BUT NOT PAID TO THE NRA.....	73
APPENDIX 4 – WITHHOLDING TAXES NOT DEDUCTED FROM PAYMENTS MADE.....	80
APPENDIX 6 - PAYE AND WITHHOLDING TAXES NOT DEDUCTED FROM ALLOWANCES OF STAFF ON SECONDMENT,AND CONSULTANTS/PRIVATE STAFF AT NaCOVERC, RESPECTIVELY	88
APPENDIX 7 - COMPARATIVE ANALYSIS BETWEEN THE BANK STATEMENTS AND THE PAYROLL SCHEDULES FOR BOTH STRATEGIC AND OPERATIONAL STAFF FOR THE MONTHS OF APRIL AND MAY 2020.....	89
APPENDIX 8 – LIST OF SECONDED PUBLIC OFFICERS PAID IN EXCESS OF OVER 100% OF THEIR GoSL SALARY	90
APPENDIX 9– ALLOWANCES PAID TO STAFF ON SECONDMENT WHO COULD NOT BE FOUND FOR PHYSICAL VERIFICATION	94
APPENDIX 10 - GoSL STAFF AT NaCOVERC WITHOUT SECONDMENT LETTERS FROM THEIR MDAs OF ORIGIN	104
APPENDIX 11 - STAFF RECRUITED BY NaCOVERC NOT FOUND FOR PHYSICALVERIFICATION	109
APPENDIX 12 - STAFF RECEIVING ALLOWANCES AT NACOVERC WITHOUT APPOINTMENT LETTERS.....	112
APPENDIX 13 – PAYMENTS MADE TO SUPPLIERS FOR THE PROVISION OF QUARANTINE FACILITIES	116
APPENDIX 14 - ASSETS PROCURED THROUGH BANK TRANSFERS WITHOUT EVIDENCE OF DETAILS AND DELIVERY.....	119
APPENDIX 14A – ASSETS PROCURED AT PRICES HIGHER THAN THE NPPA PRICE NORM..	120
APPENDIX 15 - LIST OF ASSETS NOT RECORDED IN AN ASSET REGISTER	123
APPENDIX 16 - LIST OF DONATED ASSETS NOT MADE AVAILABLE FOR PHYSICAL VERIFICATION.....	125
APPENDIX 17 – ITEMS RECEIVED BY VARIOUS PERSONNEL OF NaCOVERC FOR THE SUPPLY TO QUARANTINE HOMES	127

APPENDIX 17A– ITEMS RECEIVED BY A STAFF MEMBER FOR THE SUPPLY TO QUARANTINE HOMES NOT BROUGHT TO ACCOUNT	129
APPENDIX 18- ESTIMATE OF THE VALUE OF ITEMS DONATED IN APRIL 2020 BUT NOT TAKEN ON LEDGER CHARGE.....	130
APPENDIX 18A- ANALYSIS SHOWING BAGS OF RICE NOT BROUGHT TO ACCOUNT	133

LIST OF ABBREVIATIONS AND ACRONYMS

The following abbreviations and acronyms are used in this External Real Time Audit report

ACC	Anti-Corruption Commission
ASSL	Audit Service Sierra Leone
ATP	Audit Test Programmes
BSL	Bank of Sierra Leone
CCC	Community Care Centre
CF	Consolidated Fund
DiCOVERC	District Corona Virus Emergency Response Centre
DMO	District Medical Officer
EOC	Emergency Operations Centre
GoSL	Government of Sierra Leone
GST	Goods and Services Tax
ICT	Information and Communications Technology
IHPAU	Integrated Health Projects Administration Unit
ISSAI	International Standards of Supreme Audit Institutions
LPO	Local Purchase Orders
MOD	Ministry of Defence
MTA	Ministry of Transport and Aviation
NaCOVERC	National Corona Virus Emergency Response Centre
NaCSA	National Commission for Social Action
NASSIT	National Social Security and Insurance Trust
NIC	National Insurance Company
NRA	National Revenue Authority
ONS	Office of National Security
PFM	Public Financial Management
POS	Point of Sale
PS	Permanent Secretary
RFP	Request for Proposal
RFQ	Requests for Quotations
SIERRATEL	Sierra Leone Telecommunications Company Ltd.
SLA	Service Level Agreement
SLFA	Sierra Leone Football Association
SLBC	Sierra Leone Broadcasting Corporation
SLP	Sierra Leone Police
SLRSA	Sierra Leone Road Safety Authority
SOP	Standard Operating Procedures
TIN	Tax Identification Number
WHO	World Health Organisation

INTRODUCTION

BACKGROUD INFORMATION

1. On 31st December 2019, the People's Republic of China (PRC), alerted the World Health Organisation (WHO), of a "flu-like" outbreak in Wuhan, the capital of Hubei province, in Central China. It was not until 13th January 2020, that authorities revealed the first case outside of China after a woman was quarantined in Thailand.
On 30th January 2020, the World Health Organisation declared the virus a Global Health Emergency, and on 14th February 2020, Egypt became the first African Country to report a coronavirus case.
2. According to the Ministry of Health and Sanitation, the Government of Sierra Leone commenced the implementation of its Preparedness Strategy, in March 2020, after it received the first transfer of funds from the Ministry of Finance.
3. It was not until 31st March 2020, that the President confirmed Sierra Leone's index case of the Coronavirus. This announcement was followed by an appeal by the Government for both local and international support. A number of individuals, local businesses and organisations, responded to the Government's appeal and made donations both in cash and in-kind. The Ministry of Finance opened bank accounts and transferred funds from the Consolidated Fund (CF), to enable the Government to respond to the outbreak.
4. These funds were initially managed through the Emergency Operations Centre (EOC) by the National Interim Coordinator, who was appointed by the President. It was however noted, that the Response efforts were transferred from the EOC to the National Coronavirus Emergency Response Centre (NaCOVERC).
5. Due to the steady inflow of funds to manage the Government's response of the pandemic, the management of the Audit Service Sierra Leone decided that it was time for a real time audit to commence and give independent assurance that funds were being used for their intended purposes; as was the case during the Ebola epidemic in 2014.
6. This decision was in line with Section 119 of the 1991 Constitution of Sierra Leone, which mandates the Auditor-General to audit all entities that are funded partly or wholly out of Public Funds. Furthermore, Section 11 of the Audit Service Act of 2014 expands on the Auditor-General's mandate, by stating that special value-for-money audits and investigations can be carried out by the Audit Service Sierra Leone. This is a Special Real Time External Audit of the Funds that have been allocated by the Government of Sierra Leone and donated by citizens and friends of the country. The audit was not a response to

a request from any person or authority, but rather it was instituted by the management of the Audit Service Sierra Leone as mentioned earlier.

OBJECTIVES OF THE AUDIT

7. The primary and general objective of this Real Time External Audit was to support the Government of Sierra Leone's efforts in the fight against the COVID-19 pandemic, and give assurance where applicable, that funds were being used for the intended purposes.
8. The specific objective of this external audit was to establish whether:
 - i. cash donations received were receipted and banked promptly and intact;
 - ii. donations received in-kind were stored, issued, recorded and reported transparently;
 - iii. fuel, assets and stores have been managed properly;
 - iv. expenditure have been undertaken with due regard to law, economy and efficiency and are supported by sufficient and appropriate evidence;
 - v. procurement of goods and services were done in accordance with the required legislation;
 - vi. value-for-money was obtained in procurement and contracts management;
 - vii. the correct amount of allowances was paid to the right healthcare workers and on time;
 - viii. the operations of the NaCOVERC was in agreement with its mandate; and
 - ix. if there was any other matter that required the attention of the auditors.

AUDIT SCOPE AND LIMITATIONS

Scope

9. This external real time audit primarily covered the period between March and June 2020, which represents the Government's preparedness stage to now, the response stage.
10. The audit focused on procurement, disbursement including payment of allowances, cash and bank, and assets and donations management, decentralisation and information technology system management.

Limitations to the Audit

11. Due to the fact that the primary entity that was audited was at the same time managing the Government's response to a pandemic, it was difficult to get the attention of key officers of the organisation.
12. The management of NaCOVERC failed to respond completely to all the queries raised by the auditors during the fieldwork, and this negatively impacted the ability of the auditors to add instant value to the operations of the NaCOVERC.
13. There were delays in the submission of documents as the internal auditor was given priority access to documents before the external auditors.

A number of documents requested remain outstanding, including NaCOVERC correspondences with the Ministry of Finance on the issue of the payment of risk allowances to healthcare workers and staff of the NaCOVERC.

AUDIT APPROACH AND METHODOLOGY

14. The audit approach included an understanding of the operations of the NaCOVERC to determine the key areas to be audited. The methodology adopted included planning for the audit assignment, conducting the audit fieldwork, submission of the audit queries, issuance of draft and final audit reports.
15. The audit was carried out in accordance with the Audit Service Sierra Leone Audit Manual which is based on International Standards of Supreme Audit Institutions (ISSAI) and included such procedures, test and controls as the Auditor-General considered necessary under the circumstances. In understanding the control system, interviews were conducted with personnel responsible for the key systems identified, including Pillar Leads. The systems note obtained, together with the legislative framework were used to develop the Audit Test Programmes (ATP).

Some of the activities undertaken during the audit included documentary review, analytical review, interviews, physical verification of assets and donations as detailed below:

Planning

16. During planning, the audit team held various planning meetings, which included entry meeting with the Strategic Team and Pillar Leads from 10th May 2020. During these meetings, the team discussed the role of various pillar leads, audit objectives, audit scope,

expectations and all the activities and tasks to be undertaken in order to meet the set objectives.

Review of documents

17. The documents reviewed included Standard Operating Procedures (SOP), procurement and contract documents, payment vouchers, cashbooks, bank statements and other relevant documents.

Analytical review

18. Analyses of the financials were done to identify the inherently risky areas. The review was also done to assess the existence and functioning of internal controls.

Interviews

19. The audit team interviewed some key personnel of the various pillars with a view to broadly understand the responses that were not clearly documented.

Physical verification

20. The audit team conducted a physical verification exercise to ascertain existence of entities' assets and donations in various stores both at the national and district levels.

Report structure

21. This real time audit report is structured to include the Introduction, Executive Summary, and Detailed Findings. The report will be forwarded to the Interim Coordinator and subsequently to Parliament.

Real time auditors

22. The Audit Service Sierra Leone team comprised: Chartered Certified Accountants, an Information Technology Systems Auditor, a Certified Fraud Examiner, Performance Auditors and Financial Auditors, all of whom have experience in the audit of emergencies including the Ebola of 2014 and Mudslide of 2017.

EXECUTIVE SUMMARY

23. This report presents findings from the external real time audit of the COVID-19 Response Funds in accordance with Section 119 of the 1991 Constitution of Sierra Leone and the Audit Service Act, 2014. The Audit Service Sierra Leone (ASSL) therefore conducted this audit with an objective to give an overview and make recommendations on the systems, processes and activities of the NaCOVERC and all MDAs that were entrusted with these funds.
24. The scope of the technical audit was for the period between 1st March and 30th June 2020. The scope was however adjusted in some instances, to obtain sufficient information. The methodology adopted included review of the legislative framework, interview of key personnel, physical verification of systems in place, examination of documents like contract details, payment vouchers, bank statements and relevant correspondence.
25. The draft version of this audit report was submitted to the NaCOVERC, and the various Ministries Departments and Agencies that were affected by the same. The MDAs that were within the scope of the draft report were:
- a. The National Corona Virus Emergency Response Centre;
 - b. The Ministry of Health and Sanitation;
 - c. Integrated Health Projects Administration Unit of the MoHS;
 - d. The Sierra Leone Police;
 - e. The Ministry of Defence;
 - f. The Ministry of Justice and the Office of the Attorney General;
 - g. The Accountant General;
 - h. The Office of National Security;
 - i. National Commission for Social Action; and
 - j. The Ministry of Transport and Aviation.

The draft report gave the entities the opportunity to address the issues raised in the report so that they could provide both a response and evidence to support their response.

26. Those issues raised in the draft report that were cleared have not been included in this final report. For this reason, it's therefore entirely possible that some of the entities listed above may not appear in this final report.

SUMMARY OF FINDINGS

27. The summary of the findings of this final report is provided below, but details are included in the body of the report.

Lack of a Public Financial Management Law in the use of Le92.1 Billion

28. With regards to the public financial management framework of this response, it was observed that on 7th May 2020, the Attorney General published “The Corona Virus Disease Emergency Fund Regulations”, which excluded the application of the PFM Act of 2016 and the PPA of 2016. In cognisance of these exclusions of the primary PFM laws, the Attorney General failed to provide alternative legislation in the management of funds allocated for this purpose.
29. Notwithstanding, there was a further publication by the Attorney General on 5th August 2020, titled “The COVID-19 Public Emergency Response Coordination Regulations, 2020” which did provide the long awaited alternative PFM framework, but became practically applicable after the scope of this audit. This situation created by the Attorney General, resulted in the absence of any form of public financial management law/regulation or rules at the same time that Le92.1 billion of public funds are expended by the NaCOVERC and other MDAs.
30. It was observed that even though the Attorney General created this PFM lacuna, as far as procurement was concerned, all of the MDAs involved used the PPA, 2016 as the basis for procuring goods and services. As a result, the audit used the PPA, 2016 to test compliance with same.

Lack of a Strategic Direction from a Management Team that was paid Allowances in excess of Le 3.1 Billion

31. The Strategic Leadership Team at the NaCOVERC comprised of 42 personnel in April, 77 in May and 61 in June 2020. Total allowances paid to this team as at 30th June 2020, was Le3,169,200,000. It was however noted that, up to this point in time, this team had not developed a well-focused and costed response strategy which would guide the response. It was not until 5th August, 2020 that a draft response was developed. This lack of a cohesive strategy may have resulted in decisions being made consistently on an adhoc, uncoordinated and inconsistent manner; and may have also resulted in hampering the effectiveness and efficiency of the response, whereby leading to more infections and even possible loss of life.

32. It was noted that Sierra Leone took about 126 days, from the date of the announcement of the indexed case on 31st March 2020 to the production of a response plan on 5th August 2020. On the other hand, the small West African state of The Gambia was able to produce a similar strategy within 71 days of announcing its first case.

Procurement of 30 Motorbikes for the ONS, for Le651 Million

33. Based on a contract between the ONS and Speedwing Investment (S.L.) Ltd., the Accountant General paid Le651,060,000 for 30 motorbikes for the ONS. It was however noted that there was no evidence to indicate how the procurement and supplier came about. The supplier who may not be GST registered charged Le84,920,869 for the same. According to documents reviewed, it turned out that Speedwing Investment Ltd. was not in the business of selling motorbikes, but was rather a 'middleman' who was awarded this contract in circumstances that were never made clear to the auditors. As a result of this obscured procurement process, the audit was able to determine that when compared with the primary supplier, KAM 125 Enterprises, the contract price was hugely inflated and resulted in the loss of public funds of Le276,060,000.

**Misuse of Public Funds by the Ministry of Health and Sanitation -
Le 5,216,400**

34. Funds allocated by government to fight the COVID-19 outbreak, were used by Ministry officials to procure personal high-end gadgets including an Apple Airpod, a JBL bluetooth speakers, and a headset Neck Bluetooth, which had no bearing on the response.

Procurement of 100 Motorbikes and 30 Vehicles by the MTA for Le20 Billion

35. The MTA signed a contract with a "middleman" supplier Anagkazo Ventures on 24th April 2020 to supply 30 brand new assorted vehicles and 100 motorbikes (TVS-ZT-125 Model) for and on behalf of the NaCOVERC. The total contract value was Le20,061,000,000.
36. The MTA's decision to engage a supplier who was a mere middleman, instead of dealing directly with the primary suppliers resulted in a total inflated price of **Le3,241,774,484**. Furthermore, the supplier breached the terms of the contract, as two of the vehicles delivered were not brand new.
37. NaCOVERC failed to register and insure the vehicles and motorbikes, despite the fact that the MTA provided it with quotations from both NIC and SLRSA and the ASSL highlighted this matter in the draft audit report.

Procurement of 60 Motorbikes (KAM125) for RSLAF, costing Le1.3 Billion

38. It was observed that the Ministry of Defence procured 60 motorbikes on behalf of the RSLAF using the Public Procurement Act, 2016.
39. It was noted that the unit price of the motorbikes as per contract was highly inflated, thereby resulting in the possible loss of Le552,120,000 of public funds.
40. The supplier who may not be registered for GST with the NRA, charged Le169,841,739 for GST, without providing an NRA approved GST Invoice.

Procurement of goods and services by the Finance Team of IHPAU for Le143,950,000

41. We observed that the sum of Le143,950,000 was spent by IHPAU to procure goods and services for the COVID-19 response. It was however noted, that evidence to indicate how the procurement came about and the proof of performance/delivery, were not provided for verification.

Procurement of 40 Motorbikes (KAM125) for the SLP worth Le868 Million

42. The SLP was allocated Le868,080,000 to procure 40 motorbikes for the institution. It was noted that the unit price of the motorbikes as per contract was highly inflated, thereby resulting in the possible loss of public funds of Le368,080,000.

Payments without Adequate Supporting Documents Amounted to Le3.1 Billion

43. Payments which amounted to Le3,107,615,950 in respect of the MoHS, IHPAU, and NaCOVERC were not supported by adequate documentary evidence such as, retirement details for cash advances and imprest, evidence to confirm that contracts were delivered according to specifications, invoices and receipts, beneficiary list, and reports.

Withholding Taxes deducted but not paid to the NRA amounted to Le1.8 Billion

44. It was observed that withholding taxes which amounted to Le1,831,522,446, were deducted from the payments made to contractors and suppliers by MoHS, IHPAU, and NaCOVERC, but not paid to the National Revenue Authority (NRA).

Withholding Taxes of Le39.4 Million were not deducted from payments to suppliers

45. It was observed that withholding taxes which amounted to Le39,404,089, in respect of IHPAU and NaCOVERC were not deducted from certain payments made to contractors and suppliers, even though those payments met the minimum threshold for deduction of the same.

Suppliers' Payments of Le124.7 Million made Through a Staff Member

46. It was observed that cheque payments which amounted to Le124,714,280 were made in the name of one staff member of NaCOVERC, instead of the contractors/suppliers whose services were engaged or goods bought. In particular, there was a payment of Le23,230,000, to one supplier in what can only be described as suspicious circumstances as there are too many inconsistencies.

NaCOVERC paid Le6.2 Billion as Allowances without Even a Basic Human Resource System in Place

46. The National Interim Coordinator authorised (with the exception of healthcare workers paid in line with an MOU between MoF, MoHS and other stakeholders), the payment of the sum of Le6.2 billion for April to June 2020, without any human resource management (HRM) system in place. The recruitment and remuneration process was flawed, it lacked transparency and credibility.
47. We further observed that:
- A bank error of Le8,500,000 in favour of NaCOVERC went unnoticed until it was discovered by the audit.
 - Some 46 seconded public sector workers were paid allowances by NaCOVERC of more than 100% of their current salaries, in contradiction of the advice of the Ministry of Finance to NaCOVERC on this matter.
 - The non-deduction of the sum of Le2.1 billion of withholding taxes and PAYE from the payment of allowances to consultants and public officers respectively; and
 - the payment of unjustified additional allowances of Le194 million to a selection of workers.

Verification of NaCOVERC Staff / Consultants - Le2.1 Billion paid to Unidentified Workers

48. From a staff strength of 884, we verified a sample of 430 staff members (i.e. 316 government employees on secondment and 114 NaCOVERC recruited consultants / employees) who were working in Freetown. A total of Le2.1 billion was paid to a list of members of staff who did not report for physical audit verification.

The Sum of Le8,016,258,841 was expended on quarantined Facilities without Adequate Supporting Documents.

49. Several guesthouses, hotels and other hospitality businesses were contracted by the MoHS, IHPAU and NaCOVERC to provide quarantined facilities including accommodation and catering services (i.e. providing food and non-food items) for the period under review.
50. In one instance, it was noted that there was a lack of due diligence by both the MoHS and NaCOVERC in the payment of invoices in relation to a particular contract. These administrative lapses resulted in an overpayment of Le2,236,606,251 to Buyu's Hotel.
51. In another instance, six framework contracts for catering services with total invoice value of Le2,306,089,000 as at June 2020, were awarded to a small construction company Swendeh Ltd., whose tax liability for two years was Le9 million. The circumstances that led to the selection of this service provider for all six contracts using sole sourcing were opaque.

Assets with Estimated Value of Le453 Million not verified

52. In addition to assets donated to the NaCOVERC, various suppliers were paid for the purchase of assets for the period under review. The audit estimated that with some of these transactions, the price paid by NaCOVERC was inflated by a total amount of Le111,914,542.
53. Furthermore, NaCOVERC failed to confirm the existence of assets with estimated value of Le453,152,000 as they were not made available for physical verification.

Vehicle Hiring costs of Le2.9 Billion not Supported by Appropriate Evidence

54. It was observed that a number of payments totalling Le3,395,007,000 were made to Moliba Car Rental Services for the hiring of 103 vehicles. The audit further observed that majority of these vehicles with estimated costs of Le2,966,510,971 were not requested for by end-users. There was no regular needs assessment carried out, and no evidence to confirm that end-users confirmed possession of these vehicles for the chargeable periods before payment.

Anomalies in the Management of Store Items with Estimated value of Le205 Million

55. Several weaknesses were noted in the management of donated items by the Logistics Pillar. These anomalies which included improper record keeping and accountability may have created room for the potential loss of store items.
56. Infact, in April 2020, it's estimated that of the 4,000 bags of 25kg rice received as donation, 1,356 bags valued at Le204,750,000 could not be found or properly accounted for by the Logistics Pillar.

Missing 50KVA Generator donated by the Chinese Embassy, valued at Le190 Million

57. A 50KVA generator with estimated value of Le190 million, donated to the MoHS by the Chinese Embassy in Freetown has gone missing. It could not be found at the Zimmi Makpele Community Health Center (CHC), where the Ministry claimed it was transferred to from the Medical Stores in Freetown.

Inadequate Service Delivery Leading to the Loss of Le229 Million

58. According to the SLA with Sierratel, the required and contracted bandwidth for the NaCOVERC headquarters at Kingtom was 200mbps. Several tests however showed that Sierratel delivered on average a bandwidth capacity of 77.55 megabits per second (mbps). The service provider meanwhile invoiced for the contracted 200mbps for June and July, thereby resulting in an unjustifiable charge of Le229,389,750.

Contract Worth Le9.7 Billion Awarded to Sierratel, a party with conflict of interest

59. After Sierratel was part of the team that carried out a needs assessment of the ICT requirements of the NaCOVERC around the country, they were later awarded a contract for 12 months with an estimated value of Le9,682,453,750, leading the audit to conclude a case of conflict of interest.

47 Laptops valued at Le476 Million are missing

60. The IHPAU purchased 47 laptop computers and other equipment for and on behalf of NaCOVERC, from the House of Electronics (S.L.) Ltd. for Le475,113,600. According to both the supplier and the end-user (i.e. NaCOVERC), all 47 were delivered in accordance with the contract specifications. During physical audit verification however, it was noted that all 47 laptops were missing.

Challenges with Decentralisation of the Response

61. The NaCOVERC has concluded that the Response is better managed at local levels and has therefore established its equivalent at district level in all 16 districts of Sierra Leone. It was however noted that the decentralization process is not as effective as it could be, as sufficient funds had not yet been made available and there were no uniform SOPs in place. There was also no uniform financial management systems in place, despite the transfer of the sum of Le10,190,246,500 to the DiCOVERCs.

DETAILED REPORT

Legal Framework

62. The primary legal framework for Public Financial Management in Sierra Leone is provided in the following Acts and Regulations:
- a. The 1991 Constitution of Sierra Leone
 - b. The Public Financial Management Act of 2016
 - c. The Public Financial Management Regulations of 2018
 - d. The Public Procurement Act of 2016
 - e. The Public Procurement Regulations of 2020
63. The sum of approximately Le92.1 billion has been so far expended to support the government's fight against the Coronavirus pandemic, by various vote controllers and public officers as follows:
- a. The Ministry of Health and Sanitation managed through their Imprest Account at the Bank the Sierra Leone, the sum of Le5 billion that was transferred by the Accountant General in March and April 2020.
 - b. The Finance Team of the Integrated Health Projects Administration Unit (IPHAU) managed the sum of Le6.1 billion transferred by the Accountant General to their account held at the Sierra Leone Commercial Bank in April 2020.
 - c. As at June 2020, the Accountant General paid directly to various suppliers the sum of Le16.2 billion from the NaCOVERC Account held at the Bank of Sierra Leone.
 - d. The Finance Team from the Ministry of Finance has expended the sum of Le61 billion from transfers to the NaCOVERC Account held at the United Bank for Africa.
 - e. As at June 2020, the National Commission for Social Action (NaCSA) has managed the sum of Le4 billion transferred to their Social Protection Account.
64. The audit team was made aware of the publication of two Constitutional Instruments titled:
- a. The Corna Virus Disease Emergency Fund Regulations, 2020 published on 7th May 2020; and
 - b. The COVID-19 Public Emergency Response Coordination Regulations, 2020 published on 5th August, 2020.

65. The copies made available to the auditors were unsigned, and since it didn't pass through Parliament, the auditors could not take it as given.
66. Without saying much about the unsigned instrument of 7th May 2020, it was however noted that Section 9 declared that the management of Funds under this Response shall not be governed by the primary PFM laws and regulations listed above.
67. During a meeting with NaCOVERC authorities, the auditors were informed about the inadequacy of the Primary PFM Laws and Regulations in dealing with such an emergency. The particular emphasis was on procurement during an emergency.
68. The auditors were of the opinion that, there was no need for a new regulation to deal with procurement in an emergency, as the Public Procurement Regulations of 2020, which became law in February 2020, has a dedicated section on Emergency Procurement. Furthermore, the issues of assets and stores management, banking, recording of transactions and reporting same, are well provided for by the PFM Act of 2016, regardless of whether the situation is normal or during an emergency.
69. The audit team also noted that the Instrument of 7th May 2020 was apparently effective from 1st April 2020. This was not practical because funds in excess of Le20 billion had already been spent by 6th May 2020. It was therefore impossible for the managers of these funds, on 7th May to revisit those past transactions and apply the requirement of this Instrument.
70. In fact, the Instrument of 7th May, only mentioned the exclusion of the application of the primary PFM laws, and failed to replace those laws with any other legislation to be adhered to by the Finance Pillar Lead in the management of funds of the Response.
71. It was not until 5th August, which was way beyond the scope of the audit (i.e. 30th June, 2020), that the Regulation which replaced the suspended PFM laws were published, by which time Le92.1 billion of the Response funds had been expended.
72. It should be noted that due to the above explanations regarding the practicalities of the timing of these Instruments, the Finance Pillar managed the funds using the primary PFM Laws and Regulations as they were not provided with the proposed alternative until 5th August 2020.
73. It is therefore practical to conclude that these two Instruments (i.e. The Corona Virus Disease Emergency Fund Regulations, 2020 published on 7th May 2020; and The COVID-19 Public Emergency Response Coordination Regulations, 2020 published on 5th August, 2020), have had no bearing on the management of the Response funds as at 30th June 2020, and are therefore irrelevant for this audit exercise.

74. We recommended in our draft report that within 15 days upon receipt of same:

- a. the Attorney General should provide an explanation why the PMF Act of 2016 and the PPA of 2016 were both excluded from the management of the funds of this response and were not replaced by an appropriate alternative legislation until 5th August 2020, by which time Le92.1 billion had been utilised; and
- b. although these regulations are completely irrelevant for this audit as they are beyond the time scope of the audit, the National Interim Coordinator should provide the audit team with signed copies of these Instruments for future audits.

75. The NaCOVERC Management responded to the above recommendation as follows:

“Refer to the Office of the Attorney General and Minister of Justice for response.

The laws and regulations once published in the Gazette, become law and the copies released with the Gazettes are unsigned.

The issue around the exclusion of the PFM Act and National Procurement Act was not meant to create a lawless environment; it was rather meant to avoid the bureaucracies which have the propensity to render the response ineffective. To create a balance in the circumstance where these laws have been excluded, the Regulations provide that procurement must be done to achieve value-for-money. In essence and in practice, the laws and best practice are being applied.

The need/requirement to be transparent also means that best practices from the PFM Act have been adopted. For example, NACOVERC was quick to request directions from the Accountant General on how it should design the financial reporting system to achieve synchronisation with the national financial reporting system. The chart of accounts being used was determined by the Accountant General's Office. The threshold for reporting procurement activities was also reduced from Le1 billion in the NPPA to Le500 million.

The provisions of the Public Procurement Act, 2016 were substantially applied even before the Regulations were passed. The issue was missing documentation which has now been addressed.”

76. The Attorney General also responded to the same recommendation above in a letter addressed to the Auditor-General; in which he stated:

“I refer to your letter of 22nd September 2020 on the above cited subject and your request to the Permanent Secretary in the Office of the Attorney-General

and Minister of Justice and the National Interim Coordinator of the National Corona Virus Response Centre. The request is to review the facts, figures, findings, recommendations and submit a written response to the Auditor-General within fifteen days after its receipt.

I believe this assignment is nearly impossible to execute bearing in mind that we are in a period of State of Public Emergency as proclaimed by His Excellency the President and endorsed by Parliament.

Governance/Administration during this period of Public Emergency is quite distinct and separate regime from the normal general administration or governance. The reason is that the President is empowered to take EXTRA-ORDINARY MEASURES including making of regulations that appear to him necessary and expedient to prevent and/or control the pandemic for which the Emergency was declared.

The Constitutional Instrument No. 21 of 2020 established the Corona Virus Disease Emergency Fund Oversight Committee comprising of:

- The President as Chairman and the following as members*
- (a) The Administrator*
- (b) The Coordinator and*
- (c/) Such other persons, as in the opinion of the President may be necessary for the oversight of the administration of the Fund*

The Corona Virus Disease Emergency Fund and the National Corona Virus Emergency Response Centre, the latter being the parent body of the former, is placed under the Office of the President.

The Management of the Fund and regulations are contained in the Constitutional Instrument Number 21 of 2020 to wit: Section 6(3)

“In the performance of his duties, the Administrator shall be under the special and general direction and control of the president.

Further, Subsection (11) of Section 29 of the Constitution of Sierra Leone 1991 (Act No. 6 of 1991) provides that:

“...Every regulation made under this Section and every Order or Rule made in pursuance of such a regulation shall have effect notwithstanding anything inconsistent therewith contained in any law and any provision of a law which is inconsistent with any such regulation, Order or Rule shall, whether that provision has or have not been amended, modified or suspended in operation under any Act, cease to have effect to the extent that such regulation, Order, or rule remains in force”.

Considering the above, the provisional of the Constitutional Instrument No. 21 of 2020 supersede any provisions of law contained that is inconsistent with any of the provisions of the said constitutional Instrument.

For the above reasons, any provisions contained in the Public Financial Management Act 2016 (Act No. 13 of 2016), provisions of the Public Procurement Act 2016 (Act no. 1 of 2016), and any related laws shall not be effective if they are inconsistent with any provision of the Corona Virus Disease Emergency Fund (Management Regulations 2020, Constitutional Instrument No. 21 of 2020).

In the premise, it is my considered legal opinion that the Administrator is only subject to the special and general directions of the President and not any other authority including Office of the Auditor-General. This is the legal position of the Fund until the end of the termination of the State of Public Emergency period when the administrator shall be obliged to submit his report to Parliament.

I forward herewith copies of Constitutional instruments Nos. 21 and 20 of 2020.

Please accept the assurances of my highest esteemed.”

77. The audit concludes as follows:

- a. Both responses of the Attorney General and NaCOVERC failed to explain why there was no financial regulation in place from 1st April to 5th August 2020, during which Le92.1 billion was expended. Furthermore, it appears as if the office of the Attorney General ignored the importance of Section 100 of the Public Procurement Regulations 2020, which provides a comprehensive cover on how value-for-money could be achieved in procurement during an emergency. The exclusion of these laws and regulations and the fact that they were not replaced by any other law/regulation, did create a lawless financial management environment between 1st April and 5th August 2020.
- b. Regarding the matter of submitting the Constitutional Instruments to Parliament, it appears as if the Attorney General has now contradicted himself by finally sending the the COVID-19 Regulations to Parliament.

Strategic Direction

78. The Strategic Leadership Team at the NaCOVERC comprised of 42 personnel in April, 77 in May and 61 in June 2020, and they were paid total allowances of Le3,169,200,000 for those three months.

It was however noted, that an Emergency Response Strategy, together with the necessary accompanying activity based budget, which could have given direction and control to the Response and focused it in an effective and efficient manner; whereby reducing infections and ultimately saving lives, had not been developed.

79. In an interview with the then Chief of Staff in early May, he stated that there was a Preparedness Strategy that was developed and implemented by the Ministry of Health and Sanitation, and that the Response Strategy was almost at a completion stage.

Neither the Preparedness Strategy, nor the draft Response Strategy was made available for audit verification.

80. The lack of a Strategy could mean that decisions in areas such as assessment of threat, identifying resources, recruiting and training of skilled personnel, management of quarantined homes, dealing with infected persons and their families, identifying primary and secondary contacts, were made on an adhoc and subjective basis. This may have led to an ineffective but yet expensive operations to date. This state of affairs may have negatively impacted the fight against the COVID-19.

81. We recommended in our draft report that within 15 days upon receipt of that report:

- a. that detailed explanation should be provided by the National Interim Coordinator and his Management Team, indicating why despite such huge administrative costs, the NaCOVERC has up until June 2020 failed to produce such an important document;
- b. that further explanation be provided by the National Interim Coordinator regarding the approach the NaCOVERC has been using to fight the COVID-19 pandemic, since his management team has failed to produce a response plan; and
- c. a well-focused response strategy, accompanied by a sound activity based budget, be prepared and approved for implementation, in order to bring direction and control to this Response.

82. Management responded to the above recommendation as follows:

There was a Preparedness Response Plan in place before the index case of 30th March 2020, which provided impetus for the response to reduce

infections and ultimately save lives. The Preparedness Response Plan led by the Ministry of Health and Sanitation, was adopted by the Presidential Task Force on 23rd March 2020.

The appointment of the Interim National Coordinator in late March meant that this plan had to be continuously reviewed as the epidemiology of the virus globally at the time was far from understood. Logically, this would mean that the strategy adopted will be dictated by the science of the virus and not just administrative considerations. NaCOVERC was a new special purpose vehicle established to respond to the virus and there had to be start-up challenges especially setting up the DiCOVERC architecture in all 16 districts.

At this point, things are beginning to become a bit clearer and the Strategy now in place speaks to the increased scientific knowledge of the disease.

Each of the Pillars in the Response had their Standard Operating Procedures (SOPs) which guided their strategic interventions in all areas of the response. Technical and inter-pillar meetings were constantly held to shape the strategy for the response.

The following documents are available for review:

- 1) National COVID-19 Preparedness Response Plan (March, 2020);*
- 2) Draft National COVID-19 Response Strategic Plan (June, 2020) and updated Strategic Plan and budget (October, 2020); and*
- 3) Concept note for the establishment of DiCOVERCs (May, 2020).*

83. Following management's response, the audit team was able to verify the MoHS' Preparedness Plan, and the draft Response Plan and Budget; together with the Concept Note for the establishment of the DiCOVERCs.
84. The audit team noted that the NaCOVERC was too slow in producing a Response Plan when compared with other countries in the West African sub-region. For instance, it took The Gambia 74 days, from the date of announcement of their index case on 17th March 2020, to the publication of their Response Plan; as compared to the 126 days it took NaCOVERC to develop a draft Response Plan.
85. The auditors therefore conclude that the sum of Le3,169,200,000 paid as allowances to the Strategic Team who were charged with developing a Response Plan, may not have achieved value-for-money.

Procurement

Procurement of 30 Motorbikes by the Accountant General's Department for the Office of National Security (ONS), cost More Than Le651 Million

86. The sum of Le651,060,000 was paid to procure 30 motorbikes for the Office of National Security (ONS). It was however noted from this transaction, that the evidence to indicate how the procurement came about, how the supplier was selected, and whether value-for-money was achieved, was not made available for audit inspection.
87. The supplier, Speedwing Investment (S.L.) Ltd. who may not be registered for Goods and Services Tax (GST) with the National Revenue Authority (NRA), charged the sum of Le84,920,869 for GST, without providing an NRA approved GST invoice.
88. According to the contract details and delivery note, the specification was for the procurement of KAM-125 motorbikes. The contract price of Le21,702,000 per unit was exceptionally expensive as discovered by the auditors. These same motorbikes could have been purchased for Le12,500,000, from the primary supplier KAM Enterprises. As a result of such overpricing, the Government and people of Sierra Leone, may have lost the sum of Le276,060,000.
89. In addition, the motorbikes were not made available for physical verification as they were said to have been distributed to various end-users who were out on assignments at various locations in the country at the time of the audit engagement.
90. We recommended in our draft report, that within 15 days upon receipt of same:
 - a) the Accountant General in collaboration with the management of the ONS should:
 - I.** submit evidence for audit verification of how the procurement came about and how the supplier was selected;
 - II.** recover the sum of Le84,920,869 from the supplier and pay same into the NaCOVERC account at the Bank of Sierra Leone; except the supplier can provide evidence of NRA receipt confirming payment of the deducted GST; and
 - III.** recover the overpriced payment of Le276,060,000 from the supplier and deposit same into the NaCOVERC account at the Bank of Sierra Leone.
 - b) The NaCOVERC should provide a regional allocation list of these motorbikes, so that they can be verified by auditors at a convenient location and time that will not hamper the response.

91. Management responded to the above recommendation as follows:
- “The response from the Office of National Security on recommendation (a) above is attached. Motorbikes were procured and distributed by the Office of National Security (ONS) before NACOVERC was established. NACOVERC has however requested the ONS to provide the list of these assets. According to ONS, the distribution list for the motorbikes is available for inspection and subsequent verification at the regional offices of ONS.”*
92. The Accountant General stated in his response that:
- “On the procurement method used, we note from the procurement minutes in our possession that the procurement method used was sole sourcing. Please note that the documentation regarding the above are available for your perusal. We also advise that the payment initiating MDAs are also engaged in the audit process.”*
93. The Office of National Security failed to respond to the draft report that was sent for their comments.
94. In our effort to verify the response of the Accountant General, we reviewed procurement documents including communications with the NPPA and a distribution list relating to 15 motorbikes
95. The audit therefore concluded that:
- a. The sum of Le84,920,869 which was included in the cost structure of the motorbikes as GST, be recovered from the supplier; and
 - b. The overpriced amount of Le276,060,000 should be recovered from the supplier or the ONS officers who approved this procurement transaction.

Misuse of Le 5,216,400 Public Funds by the Ministry of Health and Sanitation

96. It was observed from the review of payment voucher 20/018 dated 21st April 2020, that funds which were allocated to the Ministry to support the Government’s response to the COVID-19 pandemic, were utilised by public officers to procure personal high-end gadgets including an Apple Airpod, a JBL Bluetooth speakers, and one neckband Bluetooth headphone. These personal items were delivered to one Mr Sahr Steve Yambasu.
97. The audit team therefore concluded that this amount should be refunded by the approving officers.

Procurement of 100 motorbikes and 30 vehicles by the Ministry of Transport and Aviation (MTA) for Le20 Billion

98. It was observed that the MTA signed a contract with Anagkazo Ventures on 24th April 2020, for the supply of 30 brand new assorted vehicles and 100 motorbikes (TVS-ZT-125 model) for and on behalf of the NaCOVERC. The total contract value was Le20,061,000,000 (i.e. Le18,161,000,000 for the 30 vehicles and Le1,900,000,000 for the 100 motorbikes). The contracted delivery time was a week after the payment of the initial 30% deposit.
99. The Accountant General paid the 30% deposit on 29th April 2020, meaning a delivery date of 6th May 2020 at the latest.
100. According to minutes of the Procurement Committee of the Ministry, sole sourcing was used due to the fact that the items being purchased were urgently needed for the operation of the NaCOVERC, in compliance with Section 46 (1)(d) of the PPA, 2016.
101. The auditors observed upon enquiry from the “Non-Medical Logistics Pillar Lead” at the NaCOVERC, that although all 100 motorbikes have been delivered, only 24 of the 30 vehicles purchased were delivered by 22nd June 2020. The remaining six vehicles were still not yet delivered.
102. A brief inspection of the odometer readings of some of the vehicles that were delivered as at 22nd May revealed that not all of the vehicles were in fact brand new as required by the contract. Three of them had odometer reading ranging between 12,000 and 72,000 kilometers on the day of delivery according to records of the NaCOVERC.
103. Regarding the registration and insurance of the motorbikes and vehicles purchased, contrary to the Pillar Lead’s response that it was the responsibility of the MTA, the audit revealed the following:
- a. The PS at the MTA in anticipation of the delivery of the purchased vehicles and motorbikes, obtained insurance quotations from the National Insurance Company (NIC) on 29th April for Le12,450,000.
 - b. The PS at the MTA further obtained from the Sierra Leone Road Safety Authority (SLRA) quotations for registration of the vehicles and motorbikes on 11th May 2020, for Le93,145,000;
 - c. The PS at the MTA then sent both bills to the Ministry of Finance so it can be honoured; but the Financial Secretary responded by advising the MTA that the cost of registration and licensing should be funded by the end-user agency.

- d. The PS at the MTA then wrote to the National Interim Coordinator on 21st May with all the above correspondence informing him about the advice provided by the Financial Secretary.
 - e. The National Interim Coordinator then failed to register and insure the vehicles and motorbikes as advised by the MTA and required by law.
104. With regard to the unit price of the motorbikes (TVS ZT-125 Model) of Le19,000,000, it was observed that the price was hugely inflated, as the same could have been purchased for Le 13,225,000 (including GST). This lack of due care by the MTA has led to the waste of Le 577,500,000 of public funds.
105. In relation to the contract price of Le 16,261,000,000 for the 30 assorted vehicles, it was observed that the price was hugely inflated, as the same would have been purchased from CICA Motors (the official Toyota dealer in Sierra Leone) for Le13,596,725,516. This lack of due care by the MTA has led to a further loss of Le2,664,274,484 of public funds.
106. A review of the contract details in relation to “Breach of Contract”, revealed that the same was so poorly written, there is very little in damages that could be claimed from the supplier’s breach.
107. We recommended in our draft report that within 15 days upon receipt of the report, the Ministry of Transport and Aviation should:
- a. Thoroughly and immediately review this contract in the light of both the breach of contract which has resulted from failing to deliver as contracted (i.e. 7 days after the receipt of deposit); and also delivering old and used vehicles instead of the brand new assorted vehicles as contracted.
 - b. In their consideration above, seek to obtain from the supplier the sum of Le3,241,774,484 or its equivalent in the payment to date for the hugely inflated prices.
 - c. Ensure that NaCOVERC is immediately informed and advised about the outcome of the review of this contract.

We further recommended in our draft report that the National Interim Coordinator should ensure that after the MTA has advised accordingly, registration and insurance of the verified motorbikes and vehicles are done without delay.

108. The Ministry of Transport and Aviation responded as follows:

“The MTA is convinced that the contract contained all provisions on the basis of which rights and obligations of the parties are to be determined. Specific clauses on the supplier failing to deliver on the contract were available in an event the need arose. On the delivery of old and used vehicles, all the vehicles procured by this Ministry and handed over to NaCOVERC were brand new meeting the minimum technical specifications acceptable by the Government of Sierra Leone. The MTA recommend a re-assessment of the vehicles procured taking the inspection report of the Sierra Leone Road Safety Authority (SLRSA) as a guide in determining the vehicles procured by this Ministry.

The MTA is committed to carryout out its procurement functions in line with the procurement legal framework. According to Section 33(6) of the Public Procurement Act 2016 “public officers who contravene this Act or any regulation made under it shall be liable to applicable administrative and civil sanctions as well as to prosecution pursuant to applicable criminal laws, including the Anti-Corruption Act, 2008”. According to Section 48(2)(b) of the Anti Corruption Act 2008 “a person whose functions concern the administration, custody, management, receipt or use of any part of the public revenue or public property commits an offence if he willfully or negligently fails to comply with any law or applicable procedures and guidelines relating to the procurement, allocation, sale or disposal of property, tendering of contracts, management of funds or incurring of expenditure”.

The procurement process for the 30 vehicles and 100 motorbikes was carried out in line with the Procurement Act 2016 and the Regulations 2020. Hence, the recommendation to seek to obtain the said amount from the supplier is not supported by the procurement legal framework and considered a breach of contract.

Contract amendment shall be allowed for the smooth administration of the contract when it became necessary that a change to the terms and conditions of the contract is required. The MTA is convinced that the contract signed with Anagkazo Ventures Company Limited for the supply of thirty (30) new vehicles and one hundred (100) motorbikes was satisfactorily executed. This Ministry is therefore constrained to amend the contract as advised.

NACOVERC responded that following discussions with the Ministry of Transport and Aviation, NACOVERC has written a letter to the SLRSA to ensure that the motorbikes and vehicles are licensed. Letter dated 4th September, 2020, addressed to the Executive

Officer of SLRSA is attached for inspection. The process for licensing and insuring the 100 motorbikes and 30 vehicles is in progress.”

109. Following a review and verification of the above response from the MTA to the draft audit report, and the supporting documents provided, the audit concluded as follows:

- a. That of the 30 vehicles procured and delivered according to documents reviewed by the auditors, nine (9) (detailed in Appendix 1) were not made available for physical audit verification; the audit team therefore recommend that the NaCOVERC should be held accountable for these nine (9) vehicles.

The MTA was aware from the Distributor's Authorisation letter dated 21st April 2020, from CICA Motors (the authorized Toyota dealer), in favour of the supplier Anagkazo Venture, that the supplier, was merely a middleman. The MTA's decision not to deal directly with the authorized dealer for the vehicles and the primary supplier of the motorbikes resulted in the total inflated amount for both the vehicles and motorbikes of Le3,241,774,484. This is the difference between how much the Ministry would have paid for purchasing directly from the approved dealer and the primary supplier of the motorbikes, and how much the Ministry actually paid to the middleman supplier, Anagkazo Venture.

- a. We observed that the conclusion in the SLRSA report dated 23rd July 2020, that; “30 brand new vehicles and 100 motorbikes were inspected, and were found to be in agreement with the specifications stated in the contract” is inaccurate and misleading. We can confirm that atleast two of the vehicles delivered were used vehicles. It was further noted that the odometer reading provided by SLRSA were inaccurate for two vehicles as detailed below.

No	Vehicle Type	Chassis Number	NaCOVERC Odometer Reading on 22 nd May 2020	SLRSA Odometer Reading on 17 th July 2020	Discrepancy
1	Toyota Hilux Double Cab	AHTKK8CD700676237	12,593	93	12,500
2	Toyota Prado	JTEBD9FJ90K024508	50,070	51	50,019

- b. The ASSL noted that according to the delivery note provided by the Supplier, nine (9) vehicles were delivered on 22nd May 2020 and 21 vehicles on 17th July 2020, although according to NaCOVERC documents, 22 vehicles were received by the Logistics Pillar on 22nd June 2020. There is clearly a discrepancy here in terms of the timing and quantity of vehicles delivered.
- 4) As a result of these inconsistencies and inaccuracies, the audit team recommends that further detailed investigation be carried out into this matter.

Procurement of 60 motorbikes (KAM125) for the Republic of Sierra Leone Armed Forces (RSLAF) for Le1.3 Billion

- 110. It was observed that the Ministry of Defence procured 60 motorbikes for the RSLAF, at a total cost of Le1,302,120,000 through a sole sourcing procurement method, using Section 46 (1)(d) of the PPA of 2016 as justification. The evidence to indicate compliance with Section 47(2) of the PPA, 2016 was however not provided.
- 111. With regard to the unit price of the motorbikes (KAM-125 model) of Le21,702,000, it was observed that the price was hugely inflated, as the same could have been purchased from the primary supplier (i.e. KAM 125 Enterprise), for Le12,500,000. This lack of due care by the RSLAF has led to the waste of Le 552,120,000 of public funds.
- 112. The supplier who may not be registered for GST with the NRA, charged Le169,841,739 for GST, without providing an NRA approved GST Invoice.
- 113. We recommended in our draft report that the Director General at the Ministry of Defence should within 15 days upon receipt of this report ensure that:
 - a. The RSLAF recover the sum of Le169,841,739 from the supplier and pay same into the NaCOVERC account at the Bank of Sierra Leone, except the supplier can provide evidence of GST registration and an NRA receipt confirming payment of tax collected; and
 - b. The RSLAF recover the overpriced payment of Le552,120,000 from the supplier and deposit same into the NaCOVERC account at the Bank of Sierra Leone.
- 114. The MoD responded that the Ministry fully complied with this Section 47 of the Public Procurement Act, 2016 when it engaged in the sole sourcing arrangement with the

supplier. They further stated that the following are evidence to substantiate their assesstion.

- Letter of request detailing the description, specification and the number of motorbikes to be procured
- Minutes of the Emergency procurement committee meeting held, at which key decisions were taken
- Request for “No Objection” to use sole sourcing procurement method
- NPPA’s response to the request for “No Objection”
- The Standard Bidding Document to invite tender
- Tender document submitted by supplier
- Evaluation Report submitted by the Technical Evaluation Committee
- The contract details for the supply of the 60 Motorbikes (KAM125)

The Ministry also attached the price norm for the first quarter of 2020, together with letters between themselves and the supplier Speedwing Investment in relation to the GST payment.

115. Following a review and verification of the above response to the draft audit report, and the supporting documents provided, the auditors concluded as follows

- a. The RSLAF did not provide evidence of a GST invoice and a receipt from NRA as evidence of the payment of GSTs collected by the supplier. There is a high risk that the government has lost GST revenue of Le169,841,739. The NRA is required to apply Section 110(1) of the Income Tax Act 2000.
- b. the extract from the NPPA price norm that was submitted by the RSLAF is for a completely different model of motor bike, so it’s inappropriate evidence. The audit therefore concluded the overpriced amount of Le552,120,000 should be recovered by the MoD officers that approved this transaction.

Procurement of goods and services by the Finance Team of the Integrated Health Projects Administration Unit (IHPAU) for Le143,950,000

116. We observed that the sum of Le143,950,000 as indicated in table 1 was spent by IHPAU to procure the undermentioned goods and services for the COVID 19 response effort.

Table 1: Amount spent by IHPAU to procure certain goods and services

No.	Detail	Quantity	Unit cost(Le)	Amount (Le)
2	Megaphones	437	250,000	109,250,000
3	Batteries	694	50,000	34,700,000
Total				<u>143,950,000</u>

117. It was however noted from these transactions, that the evidence to indicate how the procurement came about, evidence of performance such as receipts and delivery notes were not provided for verification. We could therefore not ascertain whether the total amount of Le143,950,000 was utilised as intended.

118. We recommended in our draft report that the Finance Team of the IHPAU should make available, the documents in respect of the above procurement for verification within 15 days upon receipt of the same; otherwise the sum of Le143,950,000 should be recovered from the approving officer(s) and paid into NaCOVERC's account accordingly.

119. The Management of IHPAU responded as follows:

"In relation to the payment of Le109,250,000 and Le34,700,000 - These were disbursements to the Risk Communication Pillar of NaCOVERC. Procurement was not undertaken as funds were realigned to the support of CSOs. See supporting document attached."

120. Following a review of the above response, the auditors requested, but were not provided with evidence to substantiate the claim made by IHPAU that, the "funds were realigned to the support of Civil Society Organisations". As a result, the audit concluded that officers at IHPAU who approved this transaction should be required to refund the sum of Le143,950,000.

Procurement of 40 motorbikes (KAM125) for the Sierra Leone Police (SLP) for Le868 Million

121. The Sierra Leone Police (SLP) was allocated the sum of Le868,080,000 to procure 40 motorbikes for its personnel to help in the fight against the COVID-19. The SLP adopted the sole sourcing procurement method, using Section 46 (1)(d) of the PPA, 2016

as justification. The evidence to indicate compliance with Section 47(2) of the PPA, 2016 was however not provided.

122. With regards to the unit price of the motorbikes (KAM-125 model) which was Le21,702,000, it was observed that the price was hugely inflated, as the same could have been purchased from the same supplier, Speedwing Investment (S.L.) Ltd. for Le12,500,000. This lack of due care by the SLP has led to the waste and misuse of Le368,080,000 of public funds.
123. We recommended in our draft report that the Inspector General of the Sierra Leone Police should within 15 days upon receipt of that report ensure the SLP recover the overpriced payment of Le368,080,000 from the supplier and deposit same into the NaCOVERC account at the Bank of Sierra Leone.

124. **The SLP responded as follows:**

“The Sierra Leone Police (SLP) among other security stakeholders was tasked to enforce the state of emergency which was declared by President Julius Maada Bio as a measure to fight against COVID-19. As a result, the SLP adopted robust security measures at all border crossing points in order to restrict the movements of people.

In late March 2020, the SLP initiated the procurement process of 40 motorbikes to provide logistical support for deployment of personnel at border patrols and quarantined homes.

The supplier - Speedwing Investment was first contracted by the military who were ahead of the SLP in the process of procuring similar motorbikes for similar purpose. Moreover, the supplier – Speedwing Investment was in our suppliers database. In view of this, Speedwing Investment was selected using sole sourcing procurement method for the supply of 40 Motorbikes to the SLP.

The procurement activity of 40 motorbikes was carried out with full compliance with procedures and policies. The procurement processes were reviewed by the National Public Procurement Authority (NPPA) and the office of Solicitor General, who granted approvals respectively. The contract was signed on 3rd April 2020, during lockdown when shops were closed and the

market atmosphere was not normal and therefore, to scan the market was not feasible.

Please note that the offered unit cost (Le21,702,000) of the supplier – Speedwing Investment took into consideration the following cost elements:

- I. Article 13.1 of the contract Incidental Services, Speedwing Investment shall undertake repairs and maintenance of the bikes.*
- II. Article 15.1 of the contract warranty period is 12 months.*
- III. That, Speedwing Investment pre-financed the procurement of the 40 bikes as no advance payment was made.*
- IV. The profit margin of Speedwing Investment. (see cost analysis submitted by the supplier)*

Action Taken by the SLP:

- 125. Following the above SLP's response, the audit team verified the supporting documents provided and concluded that:*
 - a. The suppliers should not have been awarded this contract as they did not have capacity on their own to execute it. For instance, the tax paid by Speedwing as at 30th April 2020 was a mere Le700,000.*
 - b. There was also a clear statement indicating that Speedwing was merely a "middleman" in this transaction. The contract price was inflated because the SLP ignored all the "red flags" and decided on dealing with a middleman, instead of dealing directly with the primary supplier, KAM 125 Enterprises at Pademba Raod in Freetown.*
 - c. That the the sum of Le368,080,000 should be recovered from the SLP officers who approved this transaction."*

Disbursement

- 126. Between March and June 2020, the Government of Sierra Leone transferred the sum of Le104,973,543.00 to various stakeholders to fight the COVID-19 outbreak, and of that amount, Le92,091,710,879 was expended as listed in table 2 below:*

Table 2: Amount expended by various COVID-19 Stakeholders

No.	Detail	Amount (Le)
1	Ministry of Health and Sanitation (MoHS)	5,000,000,000
2	Integrated Health Projects Administration Unit (IHPAU) at the MoHS	6,091,829,600
3	National COVID Emergency Response Centre (NaCOVERC)	60,720,494,523
4	Accountant-General's Department	16,279,386,756
5	National Commission for Social Action (NaCSA)	4,000,000,000
Total		<u>92,091,710,879</u>

127. We reviewed the cashbooks, bank statements, payment vouchers and other supporting documents, in respect of payments made by the above-mentioned MDAs of government in the fight against the COVID-19 pandemic, and our observation is recorded below.

Payments without Adequate Supporting Documents – Le3.1 Billion

128. Initially, in our draft report, we observed that payments without adequate supporting documents amounted to Le19,927,713,545. This amount has been reduced as a result of the submission of a number of supporting documents. The total amount without adequate documentary evidence such as: retirement details for cash advances and imprest, evidence to confirm that contracts were delivered according to specifications, invoices and receipts, beneficiary list, reports, etc. by MoHS, IHPAU, and NaCOVERC now stands at Le3,107,615,950 (see Appendix 2).

Table 3: Payment without adequate supporting documents

No.	Detail	Amount (Le)
1	Ministry of Health and Sanitation – (MOHS)	486,944,700
2	Integrated Health Project Administration Unit – (IHPAU)	898,002,000
3	National COVID Emergency Response Centre– (NaCOVERC)	1,753,429,000
Total		3,107,615,950

Withholding Taxes deducted but not paid to the NRA – Le1.8 Million

129. We observed that withholding taxes were deducted from payments made to various contractors and suppliers, but not paid to the NRA. Initially, the total amount stood at Le1,996,655,449, but during verification of the management's response, the amount has been reduced to Le1,831,522,446 as detailed in the table below and in Appendix 3.

Table 4: Withholding taxes not deducted and paid to the NRA

No.	Detail	Amount (Le)
1	Ministry of Health and Sanitation – (MOHS)	14,365,000
2	Integrated Health Project Administration Unit – (IHPAU)	1,086,250
3	National COVID Emergency Response – (NaCOVERC)	1,816,071,196
Total		1,831,522,446

Withholding Taxes not deducted from Payments made – Le39,404,087

130. We observed that withholding taxes which amounted to Le39,404,089, in respect of the undermentioned institutions were not deducted from certain payments made to contractors and suppliers, even though these payments met the threshold for deduction of same, as detailed in the table below and Appendix 4.

Table 5: Withholding taxes not deducted from payments made

No.	Detail	Amount (Le)
1	Integrated Health Project Administration Unit – (IHPAU)	1,804,000
2	National COVID Emergency Response – (NaCOVERC)	37,600,087
Total		<u>39,404,087</u>

Payments of suppliers through a member of staff amounted to Le124,714,280

131. We observed that cheque payments amounting to Le124,714,280 were made in the name of one member of staff of NaCOVERC, instead of the engaged contractors/supplies, for the procurement of goods, works and services. This is against the principles of sound and prudent public financial management and could have created room for the

misappropriation of public funds. The details of these payments are provided in Appendix 5.

132. We recommended the following in our draft report, that within 15 days upon receipt of that report:

- a. The additional documentary evidence should be provided.
- b. Outstanding withholding taxes deducted be paid to the NRA with immediate effect and a receipt confirming payment submitted for audit verification.
- c. Withholding taxes not deducted and paid to the NRA should be recovered and paid to the NRA; and
- d. The National Interim Coordinator should provide an explanation together with the justification of why payments meant for suppliers were made by cheque in the name of a staff member; otherwise, such payments should be considered ineligible.

133. Included in the Management's response from NaCOVERC, were the following:

- a. *"Withholding tax deducted but not paid for NACOVERC and IHPAU will be paid to the National Revenue Authority by NACOVERC. Please refer to the Ministry of Health and Sanitation (MoHS) for response with respect to taxes deducted but not paid."*
- b. *NACOVERC did not have a Tax Identification Number (TIN) at the time of the transaction. The, honouring of existing tax obligations for both NACOVERC and IHPAU is in process.*
- c. *We acknowledged the issues raised. These payments were however made to facilitate minor repairs and works at NACOVERC and treatment facilities at the height of the response when procurement of such services could have taken time to conclude and could have undermined the speed of the response. Payments were made to military personnel with requisite skills to perform various tasks (motor mechanics, masons, carpenters etc.)."*

134. The Ministry responded and provided supporting evidence for the payment of withholding taxes except for a transaction with tax implication of Le14,365,000.

135. Following a review of the management's response and supporting documents provided, the auditors verified and concluded as follows:

- a. That payments without adequate supporting documents have been reduced to a total of Le3,107,615,950 as indicated in Appendix 2. The approving officers should refund these funds into the NaCOVERC UBA Account with immediate effect.
- b. That NRA receipts for withholding taxes of Le165,133,003 were reviewed and verified. This means that withholding taxes of Le1,831,522,446 (as detailed in Appendix 3) deducted from suppliers' payments were still to be paid to the NRA. The Commissioner General of the NRA should apply Section 110 (1) of the Income Tax Act, 2000.
- d. That both the NaCOVERC and the IHPAU failed to reclaim from the the concerned suppliers the undeducted withholding taxes of Le39,404,087 detailed in Appendix 4. The Commissioner General of the NRA should apply Section 110(1) of the Income Tax Act 2000.
- e. That retirement details in respect of Le124,714,280 were provided and it was noted from payment vouchers 2898 and 2899, that the sum of Le23,230,000 was paid to M. Betro for building materials. The receipts from this supplier show that they were paid by cheque by NaCOVERC, whereas the payment vouchers confirmed that the cheques were paid to Mr. A.K Fefegula, a staff of NaCOVERC. The inconsistencies have raised a number of concerns with regards to the integrity of this transaction. The audit team therefore concluded that further review of this transaction by the appropriate authority is recommended.

Payment of Allowances

136. As part of the audit engagement, the auditors reviewed NaCOVERC's payroll and other documents such as bank statements, cashbooks and correspondence from the Ministry of Finance, to ascertain whether:

- e. the payments of allowances were accurate and complete, and in accordance with the MOU signed by the Ministries of Health and Finance and other stakeholders, and the advice of the Ministry of Finance; and
- f. staff members whose names appeared on the payroll were legitimate employees of NaCOVERC.

From the review, a number of observations were noted as detailed below.

137. It was observed that the National Interim Coordinator appointed NaCOVERC officers without any proper recruitment process.
138. The National Interim Coordinator stated in the appointment letters of staff members that they were recruited without any due process that: "... it has pleased HE the President to appoint you as", without evidence from the Office of the Secretary to the President.
139. The situation was so serious and poorly managed, that even managers appointed by the National Interim Coordinator were themselves now stating in the appointment letters of their subordinates that: "... it has pleased HE the President to appoint them as".
140. With the exception of those healthcare workers paid in line with the MOU referred to above, there was no basis whatsoever for the payment of the sum of Le6.2 billion from April to June, to NaCOVERC Operational and Strategic Leadership staff members.
141. A number of the NaCOVERC staff from the MoHS, RSLAF, MoF and other MDAs had no reason to be working there, as they did not have either a release or secondment letter from their current institutions.
142. In a letter addressed to the National Interim Coordinator, from the Minister of Finance, Mr. Jacob Jusu Saffa on 13th May 2020, he advised that:
- "For staff currently paid through the CRF (MoHS, RSLAF, MoF and other MDAs) it would be necessary to ensure consistency in the amount of allowances provided for COVID related tasks. Such amount should be deemed reasonable, not exorbitantly higher than salaries received from the CRF and in alignment with levels negotiated with other frontline responders (e.g. healthcare workers). We therefore advise that Emergency Operations Centre (EOC) revises downward all weekly allowances for respective designations. For staff at the IHPAU, whose services are remunerated by project, these personnel need not be paid additional allowances from GOSL COVID-19 Account."***
143. It appeared as if the above advice from the Minister was completely ignored, as it was observed from the exorbitant high allowances that were paid to seconded staff from the MoHS, RSLAF, MoF and other MDAs.
144. A comparison between the total allowances paid by NaCOVERC to 66 verified seconded staff, and the total of their current net salaries from the CF revealed that they were paid an average of approximately 154% of their current normal salary.

145. In a number of verified instances, the disparity in the excess of NaCOVERC allowances over the GoSL net salary was between 50% and 408%. This resulted in the payment on a monthly basis, an excess allowance over GoSL salary of Le141,201,237.00.
146. It was further noted that 46 of the verified seconded staff from MDAs were paid allowances by NaCOVERC that were more than 100% of their current net salary. The total monthly excess of over 100% was Le54,653,348 per month.
147. The team observed that, 'Pay as You Earn' (PAYE) taxes which amounted to Le1.6 billion were not deducted from allowances paid to staff on secondment for April to June 2020, in contravention of Section 3 (1) of the Income Tax Act of 2000. Details of this analysis are provided in Appendix 6.
148. In addition, withholding taxes in the sum of Le492 million as indicated in Appendix 6 were not deducted from the allowances paid to consultants and parttime workers, in contravention of Section 116 (a) of the Income Tax Act of 2000 as amended, by Section 13 of the Finance Act, 2020.
149. The total loss in tax revenue to the Government of Sierra Leone for April and May 2020 at the NaCOVERC amounted to Le2.1 billion.
150. A comparison of the bank statements and the payroll schedules for both the strategic and operational staff for April and May revealed that, the amount of money that left the bank account was greater than the total amounts on the payroll schedules by Le61.3 million. The discrepancy was undetected by the NaCOVERC and they failed to conduct regular and proper reconciliations. A detail of this analysis is provided in Appendix 7.
151. We observed that extra allowances (i.e. allowances which were separate from the monthly allowances of staff) were paid to 26 staff members of the Situation Room on 1st May. These allowances which amounted to Le193,700,000 (i.e. 26 staff @ Le7,450,000) were not only separate from the monthly allowances paid to these 26 staff members, but were also greater than their combined monthly total allowances of Le156,000,000. There is absolutely no justification for this payment as per the payment voucher.
152. We recommended in our draft report that the National Interim Coordinator at the NaCOVERC should ensure the following within 15 days upon receipt of the same:
- a) Provide evidence of how consultants and other non-public sector workers were recruited;

- b) provide evidence from the Office of the Sectary to the President, with regards the statements he has been stating in the appointment letters of workers that it has pleased HE the President to appoint them;
- c) submit evidence on which basis the payment of allowances of Le6.1 billion was done;
- d) ensure that those who have been paid in excess of 100% of their normal CF salary, that such excess is reclaimed and repaid into the NaCOVERC account, or the same should be disallowed and surcharged on the approving officer(s);
- e) reclaim the undeducted PAYE and withholding taxes of Le2.1 billion and pay same to the NRA and provide receipt for audit verification;
- f) the whole amount of Le193,700,000 be reclaimed from the concerned staff members and consultants; otherwise the amount should be disallowed and surcharged on the approving officer(s);
- g) recover the allowances paid to all those workers without a release letter from their current employers including staff of the MoHS, RSLAF, MoF and other MDAs;
- h) the inconsistency of Le61.3 million noted in the bank account be investigated and the amount should be recovered from the bank, otherwise the amount in question should be refunded by the approving officer(s); and
- i) in future, the National Interim Coordinator should ensure that appropriate procedures and financial controls are implemented to enable the NaCOVERC to demonstrate that allowances paid to staff are accurate and complete (taking into consideration all statutory deductions), in accordance with an approved stipulated policy.

153. The NaCOVERC included the following in their response:

- a) *“In an emergency situation, management appoints individuals with the right skills, experience and qualification to add value to the response. Individuals were headhunted and properly vetted and issued with appointment letters. In addition, specific terms and conditions of service were prepared while the audit was in progress. It was not until June 6th 2020 that a Human Resource Pillar Lead was seconded from the Human Resource Management Office. Appointment letters are now available for all consultants and other non-public sector workers.*

- b) *The Interim National Coordinator of NACOVERC obtained authority from His Excellency the President.*
- c) *Remuneration of all NaCOVERC personnel was discussed unreservedly at the highest levels of Government with series of consultations and measured comparisons with allowances paid to personnel during the EVD in 2014. Several issues were considered in setting remuneration which included but not limited to competencies, qualifications, experience, risks of exposure to infection and the tight budgetary implications for GoSL. The remuneration of staff is guided by:*
- *Executive Clearance on Risk Allowances Rate Policy for Nacoverc Strategic Nacoverc Team*
 - *Executive Clearance on Risk Allowances Rate Policy for Regional and District Coordinating Core Team*
 - *Risk Allowance Rates Policy for Healthcare Workers (MoU signed by the Ministry of Finance, Ministry of Health and Sanitation and health professional bodies)*
- d) *Several issues were considered in setting remuneration which included but not limited to competencies, experience, risks of exposure to infection and the tight budgetary implications for GoSL. Since consultants and non-public sector workers were not covered by the health insurance scheme, they had to be given adequate compensation for risk exposure.*
- e) *With respect to taxes, this was the case whilst clarification was being sought on whether or not taxes should be deducted from risk allowances paid to the COVID workers. The clarification was later provided and the instruction of the Minister of Finance was heeded from then. NaCOVERC is in the process of determining the amount of taxes to be paid to the NRA for allowances paid before the receipt of the Minister's instruction.*
- f) *The Situation Room was required to support its staff with incentives towards food and transportation to its staff on a daily basis for 24 hours/7 days services. Additionally, there was an urgent need to provide mobile recharge to facilitate their coordination with the District Emergency Operation Centres (DEOCs) in collecting updates and feedback. The necessary supporting documents are available for ASSL to verify.*
- g) *Staff seconded to NACOVERC by various MDAs (e.g. Ministry of Health and Sanitation/MoD/MoF/SLP/ONS) were sent with a covering letter instead of individual*

letters, which were not provided at the time of the audit but are now available for inspection.

- h) Management acknowledges the findings of the audit report related to the inconsistency of Le61.3 million noted in the bank account at UBA. There was clearly a challenge in our bank reconciliation process for the period under review. Management also agrees that a full investigation into the discrepancy be effected.*
- i) The recommendation that the National Interim Coordinator should ensure that appropriate procedures and financial controls are implemented to enable the NaCOVERC to demonstrate that allowances paid to staff are accurate and complete is duly acknowledged. Systems and internal controls are now fully established to ensure that payroll reconciliation is given the utmost attention needed taken into account all statutory provisions.”*

154. Following a review of the above response together with supporting documents provided, the auditors verified and further observed as follows:

- a. Management failed to provide any evidence in support of their response on this matter. It should also be noted that this observation was raised by the auditors as early as 18th May 2020, yet no action was taken. The audit therefore concludes that NaCOVERC's recruitment process was seriously flawed, lacked transparency and credibility.
- b. The authority from the Presidency referred to in the management's response was not made available. The audit therefore concludes that if the appointments were based on any authority; it was certainly not from the Office of the President;
- c. the rates that were paid as allowances were only set on 4th July 2020 after payments have been made for April, May and June 2020. Therefore, the audit concludes that for the period under review, value-for-money was not obtained from these payments as they were arbitrary and adhoc.
- d. Since no evidence was provided by NaCOVERC to confirm a revision of the Ministry's advice on this matter, the audit therefore concludes that those paid allowances in excess of more than 100% of their current normal salary were deemed unreasonable and exorbitant. The sum of Le109,306,696 (as detailed in Appendix 8) should be recovered from the approving officers without delay.

- e. NaCOVERC to date has not paid to the NRA its PAYE and withholding tax liabilities of Le2.1 billion; the audit team therefore recommend that the Commissioner General of the NRA should apply Section 110 (1) of the Income Tax Act, 2000.
- f. The justification provided for the extra allowances paid to staff members of the situation room was not adequate. The audit therefore concludes that the amount in question of Le193,700,000 should be refunded by the approving authority.
- g. The UBA bank error of Le61.3 million in favour of NaCOVERC which went undetected, because they failed to carry out regular bank reconciliations have now been reconciled. As part of the reconciliation, the UBA refunded the sum of Le8,500,000 to NaCOVERC. The audit concluded that the Finance Pillar failed to provide for the period under review, the required competent financial management that was necessary to support the response.

Verification of NaCOVERC Staff/Consultants

- 155. From a staff strength of 884, we verified a sample of 430 staff members (i.e. 316 government employees on secondment and 114 NaCOVERC recruited employees) who were working in Freetown. We noted that allowances of Le3.4 billion were paid to these 430 staff for April and May. The findings of the verification exercise are noted in the paragraphs below.
- 156. A total of 195 of the sampled 316 current government employees (i.e. staff on secondment) made themselves available for physical verification. The remaining 121 government employees whom were paid allowances which amounted to Le1.15 billion could not be found for physical verification. We could therefore not confirm whether these workers were legitimately on secondment at NaCOVERC.
- 157. Eighty (80) of the sampled 114 staff recruited by NaCOVERC made themselves available for physical verification. The remaining 34 who were paid allowances which amounted to Le269.9 million could not be found for physical verification. We could therefore not confirm whether these workers were legitimately recruited by NaCOVERC.
- 158. Of the 195 government employees that were verified, only 120 had secondment letters from their MDAs. The remaining 75 staff members who received allowances in the sum of Le408.5 million for April and May had no document in the form of a secondment letter from their MDA of origin to justify their employment status at NaCOVERC. As a

result, we could not ascertain whether these staff members were legitimate employees of NaCOVERC.

159. Of the 80 recruited NaCOVERC staff members that were verified, only 28 had appointment letters. The remaining 52 staff who received allowances in the sum of Le264.4 million for April and May had no document in the form of appointment letters to justify their employment status at NaCOVERC. As a result, we could not ascertain whether these staff members were employees recruited by NaCOVERC.
160. The appointment letters issued to some staff members who were recruited by NaCOVERC were signed by Pillar Leads instead of the National Interim Coordinator. There was a real financial risk arising from this poor staff management at NaCOVERC.
161. Two laboratory technicians, Prince Amara and Bashiry Tua both based at Bonthe and recruited on 15th April, were paid a monthly allowance of Le4,000,000 into the same bank account numbered 00-0004000712940148 at the Matru Bank. The auditors were unable to verify these two individuals.
162. We recommended in our draft report that the National Interim Coordinator should ensure the following within 15 days after the receipt of the same:
 - a) The 121 government employees (i.e. staff of secondment), who could not be verified and who received allowances in the sum of Le1.1 billion for April and May, should make themselves available for physical verification at an ASSL office in Freetown, Bo, Kenema or Makeni; otherwise, the allowances paid to them should be disallowed and surcharged on the approving officers who should refund same to the NaCOVERC account.
 - b) The secondment letters from MDAs, for the 75 staff members at NaCOVERC which could not be found during the fieldwork of the audit, and for which allowances in the sum of Le408.5 million for April and May were paid, should be made available for verification; otherwise, the Le408.5 million should be disallowed and surcharged on the approving officers who should refunded same to the NaCOVERC account.
 - c) The appointment letters of the 34 staff members who were recruited by the NaCOVERC and who received allowances totaling Le264.2 million should be made available for verification; otherwise, the amount in question should be disallowed and surcharged on the approving officers who should refunded same to the NaCOVERC account.

- d) The appointment letters of the 52 staff members at NaCOVERC (i.e. those who were recruited by NaCOVERC) who could not be found during the fieldwork of the audit, and for whom allowances in the sum of Le264.4 million for April and May were paid, should be made available for verification; otherwise, the sum should be disallowed and surcharged on the approving officers who should refund same to the NaCOVERC UBA account.
- e) The two staff members whose allowances were paid in the same bank account should be made available for verification.

163. The management of NaCOVERC responded to our recommendations in the draft report as follows:

- a) *“These names were/are personnel in the Response. They can be verified at any point in time by the ASSL.*
- b) *Staff seconded to NACOVERC by various MDAs (e.g. The Ministry of Health and Sanitation/MoD/MoF/SLP/ONS) were sent with a covering letter instead of individual letters, which were not provided at the time of the audit but are now available for inspection.*
- c) *These names were/are personnel in the response. They can be verified at any point in time by the ASSL.*
- d) *These names were/are personnel in the response. They can be verified at any point in time by ASSL.*
- e) *Due to the emergency nature of the operation, this may have been the case .These issues have however been resolved. Supporting documents are available for verification.*
- f) *These two individuals are different. There was a mistake on their account numbers but their BBAN were different. Identity cards were obtained and reviewed and confirmed with the District Coordinator.”*

164. Following a review of the above response from NaCOVERC to the draft audit report, together with supporting documents provided, the auditors verified and concluded as follows:

- a. During the verification exercise, a request was made for a sample of 12 staff members from the total of 121 to make themselves available for physical

verification. During the week-long exercise, only one staff member - Madam Nenebah Jalloh, reported for verification. The audit team therefore concluded that the officers who approved the payment of allowances totaling Le1,142,200,000 (detailed in Appendix 9), be required to refund payments made to 120 staff members who NaCOVERC failed to provide for verification.

- b. A request was made for a sample of eight staff members from the total of 75 to make themselves available for physical verification; however, none of the staff reported for verification. The audit team therefore recommend that the officers who approved the payment of allowances of Le408.5 million (detailed in Appendix 10), in respect of these 75 missing members of staff members, be required to refund without delay the full amount.
- c. A request was made for a sample of 4 of the 34 members of staff to make themselves available for physical verification; however, none of the staff reported for verification. The audit team therefore recommend that the officers who approved the payment of allowances of Le269.9 million detailed in Appendix 11), in respect of these 34 missing members of staff members, be required to refund without delay the full amount.
- d. A request was made for the appointment letters of the 52 staff and for the said staff to make themselves available for physical verification; however, none of the staff made themselves available for physical verification, nor were the appointment letters provided by NaCOVERC. The audit team therefore recommend that the officers who approved the payment of allowances of Le264.4 million Appendix 12), in respect of these 52 missing members of staff, be required to refund the same, without delay and in full.
- e. The response of NaCOVERC in relation to the details of the bank accounts of the two laboratory technicians is factually incorrect; as both account number and BBAN number were the same. Furthermore, the two staff members in question did not make themselves available for verification. The audit team therefore recommendthat the sum of Le8 million be refunded without delay and in full by the approving officers.

Management of Quarantined Homes

165. Several guesthouses, hotels and other hospitality businesses were contracted by the MoHS, IHPAU and NaCOVERC to provide quarantined facilities including accommodation and catering services (i.e. providing food and non-food items) during the period under review.
166. It was however noted that documentary evidence such as the list of persons that made use of each of these quarantined facilities (i.e. guesthouses or hotels), the number of days those persons were accommodated for; the quarantine database maintained by the NaCOVERC, the contract details with some of these companies, and documents confirming delivery and receipt of food and non-food items, were not made available for audit verification.
167. As a result, we could not verify whether the Le8,016,258,841 that was paid to these suppliers was justified. The details are included in Appendix 13.
168. We recommended in our draft report that the National Interim Coordinator should ensure that detailed documentary evidence (as highlighted above), in respect of the Le5,660,419,000 expended by the NaCOVERC as detailed in Appendix 13 are made available for verification within 15 days upon receipt of the same; otherwise, the full amount should be disallowed and surcharged on the approving officer(s).

Furthermore, we recommended in the draft report that the Permanent Secretary, MoHS should ensure that detailed documentary evidence (as highlighted above) in respect of the Le2,355,839,841 expended by the Ministry as detailed in Appendix 13 are made available for verification within 15 days upon receipt of this report; otherwise, the full amount should be disallowed and surcharged on the approving **officer(s)**.

169. The management of NaCOVERC responded that:
*“All the issues related to NACOVERC and IHPAU (specifically relating to Dr. Stephen Sevalie) are available for ASSL inspection.
Please refer to the MoHS response in respect of Le2,355,839,841 expended as detailed in Appendix 17”*
170. *In their response, the MoHS did not address this issue.*
171. The audit was able to verify the documents made available by NaCOVERC and the MoHS. It was however observed from those documents, that there were several internal control weaknesses in quarantine management; ranging from the lack of transparency in

procurement process, poor contract details, lack of due diligence in the processing of payments to contractors and suppliers, and poor coordination between various stakeholders. As a result, we could not confirm whether all the goods and services paid for by NaCOVERC and the MoHS, were completely delivered to the intended beneficiaries.

172. In one instance, the signed contract in March 2020 between the MoHS and Buya's Hotel requires the Ministry to pay the sum of **Le400,000 per person per day** for accommodation and feeding of persons who were quarantined at that hotel. On the other hand, the hotel was of the “understanding” that the Ministry had agreed to pay **Le400,000 per room per day for all 110 rooms** of the hotel regardless of the number of occupants.
173. True to their misunderstanding of the contract, each time Buya’s Hotel invoiced the Ministry, they charged for 110 rooms regardless of the occupancy. The Ministry and later NaCOVERC paid these invoices without noting that they were contradicting the provisions of the contract details.
174. In total, and for the period 16th April to 28th May 2020, the sum of Le3,313,406,251 was paid to Buya’s Hotel, compared to the correct liability of Le1,076,800,000 as calculated by the auditors (i.e the agreed rate of Le400,000 multiplied by the actual number of guests, and multiplied by the duration of their individual stays).
175. Going strictly by the terms of the contract, it was noted that the lack of due diligence by both the MoHS and NaCOVERC in the payment of invoices under this contract, resulted in an overpayment to Buya’s Hotel of Le2,236,606,251. This amount should be refunded without delay, by either Buya’s Hotel or the approving MoHS and NaCOVERC officers.
176. In another instance, the auditors reviewed six framework contracts with total invoice value of Le2,306,089,000 as at 31st May 2020; awarded by the MoHS to a construction and general services company Swendeh Ltd. for the supply of catering services. A number of lapses were noted with this contract, including:
 - a. the sole sourcing selection process for six contracts that was not transparent;
 - b. that Swendeh Ltd. had no previous catering experience as a construction company;
 - c. the company at the time appeared not to have the financial ability to execute the contract, judging by the fact that their tax liability for both 2019 and 2020 was only Le9 million; and
 - d. the contract failed to outline the specification of food items to be delivered to persons held in quarantine, so Swendeh Ltd. could have delivered anything.

Fixed Asset Management

177. Fixed asset management is the process of tracking and maintaining an organisation's physical assets and equipment. At the NaCOVERC, the asset types included vehicles, computers, furniture and machinery. Using an asset management system, organisations can track and monitor fixed assets, and oversee equipment and machinery in multiple locations.
178. The NaCOVERC has not exercised adequate control over the management of its assets as noted below by the auditors.
179. Total payments of Le1,804,005,000 were made to various suppliers through bank transfers and cheques for the procurement of several assets. Details of the assets, such as the type and quantity were not made available, as there were no delivery notes or contract documents. There is a risk that the assets were not delivered. The details of the bank transfers are given in Appendix 14.
180. The audit team conducted an inspection of the various offices at the NaCOVERC secretariat at the SLAFA Building, Kingtom, between 25th and 28th May. During this inspection exercise, we observed that a significant number of assets (furniture & equipment) in the various offices were owned and controlled by NaCOVERC. The details of these assets were however not recorded in an assets or inventory register. The estimated total value of these assets based on the PPA, 2016 price norm is Le2,227,184,626. This made them susceptible to theft and conversion to personal use without the notice of the authorities. Details are given in Appendix 15.
181. From a review of documents, we noted that several assets were received by NaCOVERC from various donors. It was however noted, that the locations of these assets were neither made known to the audit team nor the availability of the assets for physical verification. The total estimated value of these assets is Le453,152,000. The details of these assets are shown in Appendix 16.
182. The assets owned and controlled by the NaCOVERC (i.e. acquired by procurement and donations) have not been marked with unique identification codes to prevent them from being stolen or converted to personal use. This could make it difficult or even impossible to track down assets that have gone missing.
183. A location inventory was not maintained in respect of assets distributed to the various offices at the NaCOVERC secretariat. This could pose difficulty in determining the assets that are supposed to be at a particular location or office, during physical verification.

184. We recommended in our draft report that the National Interim Coordinator should ensure the following within 15 days upon receipt of same:

- a) The details of the assets that were procured through bank transfers and cheque for Le1,804,005,000 should be made available to the ASSL for verification; otherwise, the full amount should be disallowed and surcharged on the approving officer(s) for the refund of same.
- b) The logistics team should code all assets owned and controlled by NaCOVERC with durable identification code. In addition, the use of an asset register (i.e. a master inventory) for recording the details of all these assets should immediately be instituted. Furthermore, each location/office within NaCOVERC should maintain its own inventory of assets.
- c) All the assets donated to NaCOVERC as stated in the above appendix should be made available for verification; otherwise the full amount should be disallowed and surcharged on the approving officer(s) for the refund of same; and
- d) in future, NaCOVERC should set up an asset management system that tracks, monitors and oversees its assets in multiply locations.

185. The management of NaCOVERC stated the following in their response to this matter:

“The documents for the assets procured are available for review. Due to the emergency nature of the operations, the Assets Register has been an evolving document that is constantly being updated as and when equipment are procured/donated and allocated. A policy on capitalization is now in place. Work is ongoing to properly mark all assets of the response update the fixed assets accordingly.

All donated items in Appendix 20 are available for verification.

This is noted and efforts will be made to put in place an asset management system.”

186. Following a review of the above response from NaCOVERC together with the supporting documents provided, the auditors verified and concluded as follows:

- a. We noted from the documents presented and reviewed, that there is still an amount of Le8,505,000 relating to a Fat S. Boutique for which no document was submitted; therefore, the audit recommends that the authorising officers should be made to refund the cost.

In addition, we compared the prices quoted by the suppliers (i.e. prices paid by NaCOVERC), to the quarter 3 NPPA price norm; and observed that the items bought were inflated by a total amount of Le111,914,542. Details of this comparison are shown in Appendix 14A. The audit team therefore recommend that the inflated amount should be refunded by the approving NaCOVERC officers.

- b. As at 3rd November 2020, not one item was coded with a unique identification code. In addition, there was no location/office inventory maintained for all the offices at the NaCOVERC. The audit concluded that the logistics pillar has failed in safeguarding the assest of NaCOVERC.

Furthermore, we noted that the assets register submitted for review has a record of 2,873 assets; these were however not categorised by asset type; making it very difficult to trace physical assests to the register, especially when the assets have not yet been coded. The audit concluded that because of the negligency of the logistics pillar, there is a real and high risk that at the end of the response, NaCOVERC may not be able to trace and track some of its assets.

- c. The assets listed in Appendix 16 with an estimated value of Le453,152,000 were not made available for physical verification. The audit therefore recommends that the NaCOVERC officers who have failed to produce these items for verification should refund the estimated cost of the same.
- d. We have taken note of NaCOVERC's response in respect of the setting up of an asset management system and will follow it up during the next audit.

Hiring of Vehicles

- 187. We observed that a number of payments were made to Moliba Car Rental Services for the hiring of vehicles. Review of the documents made available revealed that a total of 103 vehicles have been hired from this single company since February. The total payment to this company as at 30th May was Le3,395,007,000 as indicated in table 6 below.

The audit however noted that missing amongst the documents presented were:

- a) request from end-users for these vehicles;
- b) regular or periodic needs assessment for the hiring of these vehicles; and
- c) confirmation of availability of these vehicles to the end-user for the periods being charged for.

We could therefore not ascertain whether maximum value for public expenditure was achieved from these transactions.

Table 6: Payments made for Hiring of Vehicles

Payment Date	Payee	Detail	Amount(Le)
30th May-2020	Moliba Car Rental Services	Hiring of vehicles for 31st March to 7th April	554,809,500
30th May-2020	Moliba Car Rental Services	Hiring of vehicles for 1st to 20th May	1,357,020,000
30th May-2020	Moliba Car Rental Services	Hiring of vehicles for 8th to 30th April	1,483,177,500
Total			<u>3,395,007,000</u>

188. We recommended in our draft report that the National Interim Coordinator should provide the above requested documents within 15 days upon receipt of the same.

189. The management of NaCOVERC provided this response on this matter:

“All request for hired vehicles are initiated by Heads of Offices and Pillar Leads based on their operational needs and are then sent to the office of the Interim National Coordinator for approval. These are then minuted, to the Transport and Logistics Lead to take necessary action based on the directive of the Coordinator. These requests are then filed and IHPAU are then informed of the directive as they had a framework contract with the supplier during the period under review.

At the initial stage of the Response, a needs assessment on pillar’s operational needs for vehicle support was done and that formed the basis on which the allocation was done. Request for specific operations outside the existing pool would have to be approved by the Coordinator and reviewed after the specific activity had been concluded.

Letters for the confirmation of hired vehicles assigned to all pillars and/or Head of offices are sent out at the end of each month for verification by end-users. Letters include a list of hired vehicles and drivers, for the attention and signature of Pillar Leads and or heads of offices.

All documents relating to the hiring of vehicles for NaCOVERC operations are available for verification.”

190. Following a review of the above response from NaCOVERC together with the supporting documents provided, the auditors verified and concluded as follows:

- a. Of the 103 vehicles that were hired, only 13 had end-user requests. In one instance, it was noted that the Quarantine Pillar requested for one vehicle on 24th April 2020, but was actually assigned 11 vehicles. In total, the estimated cost of the 90 vehicles that were hired without needs assessment from the pillar leads, for the period under review, amounted to Le2,966,510,971.
- b. Management did not perform regular needs assessment to determine the number of vehicles they would need for the response on a periodic basis, and there was also no end-user confirmation before invoice payment, to indicate that the supposedly assigned vehicles were actually assigned for the period under review.
- c. The audit concluded that these administrative lapses may have resulted in the mismanagement of scarce public resources.

Stores – Medical, Food and Non-Food Items

191. Several anomalies were noted in the way store items were managed by the logistics team. These anomalies which might have resulted from improper record keeping and accountability have created room for the potential loss of store items. These anomalies included but not limited to those mentioned below.

192. A store ledger in which the details of receipts and issuance of store items are recorded was not maintained by the logistics team. This resulted in difficulties in accounting for receipts and issuance of store items, and created room for possible fraud and misappropriation of same.

193. From a review of the store issue vouchers (SIVs), we observed that various personnel of NaCOVERC, as indicated in Appendix 17 received supply of food and non-food items worth Le149,272,400 for distribution to quarantined homes/centres. The evidence to indicate that these items were delivered to the quarantined homes/centres was not made available for audit inspection.

194. There was no record of the movement of items in and out of the store at the Joint Logistics Unit at Murray Town, for the entire month of April. Meanwhile, donated items in April had an estimated value of Le2.5 billion. See Appendix 18 for details.

195. There were no end-user requests for a number of items issued from stores for the period under review. As a result, the auditors could not confirm whether there was need for the

logistic team to issue out those items; and whether the items issued were used for the intended purposes.

196. We recommended in our draft report that the National Interim Coordinator should ensure the following within 15 days upon receipt of this report:

- a) The use of store ledgers should be instituted by the logistics team for the recording of receipts and issuance out of store items.
- b) The list of quarantined homes/centres that benefited from the supply of food items, as per the requests made for them (including the evidence of receipt of these items by the various quarantined homes) should be made available to the ASSL for verification, otherwise the approving officers should be required to refund same; and
- c) in future, the issuance of items from stores should emanate from requests that are approved by an officer with the designated responsibility. In addition, appropriate controls should be implemented by the logistics team to enable them account for store items in a transparent manner.

197. **The management of NaCOVERC responded as follows:**

“We acknowledged that store ledgers were not adequately maintained for the period under review.

Copies of Stock Issue Vouchers (SIVs) for all District Deliveries for the period under review have been copied and presented for your attention and review. The response from various end-users distribution list for the various districts is however attached.

Furthermore, in some instances, adherence to COVID-19 protocols that required social distancing limited direct access to beneficiaries in the quarantined homes. Reference is made to the letter from the Quarantine Manager, Koinadugu District, dated 12th October, 2020.

A Supplies/Store Management Policy is in place and being implemented. This will ensure appropriate controls are implemented by the logistics team to enable them account for store items in a transparent manner.”

198. Following a review of the above response from NaCOVERC, together with the supporting documents provided as evidence, the auditors verified and concluded as follows:

- a. NaCOVERC has yet to introduce a stores record system, therefore the audit concluded that the logistics pillar has failed in their duty and the allowances paid to them have not returned value-for-money.
- b. The evidence to indicate that food items were delivered to quarantined homes/centres were made available, except for items issued to one Neneba Jalloh, with an estimated value of Le48,200,000 (as detailed in Appendix 17A). The audit therefore concluded that these items may not have been used for their intended purposes and therefore Madam Neneba Jalloh should refund their value.
- c. On the issue of the management of items received as donation in the month of April 2020, the auditors thoroughly reviewed the donation and issue of rice, to ascertain whether or not they were properly managed. The audit review revealed that the total quantity of rice received as donations from various institutions in April was 100 bags of 50kg each, and 4,000 bags of 25kg each. The quantity issued were all 100 bags of 50kg, and 1996 bags of 25kg each. It was however noted, that the balance brought forward on the 25kg Stock Card was only 639 bags, resulting in a missing difference of 1,365 bags of 25kg (with estimated value of Le204,750,000). The details of this analysis are shown in Appendix 18A. The audit team therefore recommend that the NaCOVERC Administration and Logistics Pillar should refund these missing donated items without delay.
- d. The Supplies/Store Management policy which NaCOVERC claimed to be in place was not made available. The audit therefore concluded that NaCOVERC has no policy to properly manage and account for the receipt and issuance of store items.

Donations

199. After the announcement on 31st March of Sierra Leone's index case, the Government made an appeal for support to fight the COVID-19 outbreak to both the local and international communities. A number of bank accounts were opened by the Government at the Bank of Sierra Leone (BSL) and other commercial banks, into which cash donation could be deposited.
200. There has been a huge response from both within and outside of Sierra Leone as many institutions and businesses have been making cash and in-kind donations. According to

documents reviewed by the auditors, as at 30th June 2020, the total amount of cash donated was Le9,533,533,601.

201. A number of countries including China and the United Arab Emirates, as well as international organisations like the WHO made in-kind donations worth billions of Leones. The in-kind donations included foods items, such as rice, sugar, milk, onions and other cooking ingredients. The non-food items donated included, gloves, mask, hand sanitizers, mattresses, soap, water tanks, charcoal, 'Veronica buckets' and much more.
202. These items were stored at the Joint Logistics Unit store at Murray Town, except for the medical supplies that were stored at the Central Medical Stores operated by the MoHS.
203. During a review of donation documents at the Central Medical Stores, the auditors reviewed a Handing Over and Acceptance Certificate, which was signed by representatives of the Chinese Embassy in Sierra Leone and the Ministry of Health and Sanitation. Among the items that were listed on the document, was a 50KVA generator with an estimated value of Le190 million; which was not available for physical verification. Enquiries from the storekeeper revealed that unlike the other items on the document, the generator was never brought to the store and he does not know where it was taken.
204. We recommended in our draft report that within 15 days upon receipt of same, the PS of the MoHS in collaboration with Management of the Central Medical Stores should ensure that the generator is provided for audit verification.

205. The MoHS in their response stated:

"We acknowledge that as at the time of ASSL visit at the stores, the generator had been transferred to the Jimmy Makpele Peripheral Health Unit (PHU). The decision to transfer this generator was made by the top management of MOHS to improve on the provision of electricity at the facility thus enhancing routine health service delivery amidst COVID-19 and diseases surveillance system at the entry point in Pujehun district. At relevant supporting documentation in respect of this transfer are available for audit inspection."

206. The audit team was able to verify through a visit to Zimmi Makpele Community Health Center (CHC) on 24th October 2020 that the 50KVA Generator which was received

from the Chinese Embassy in Freetown, and which the MoHS claimed to have been transferred to the same location was not seen.

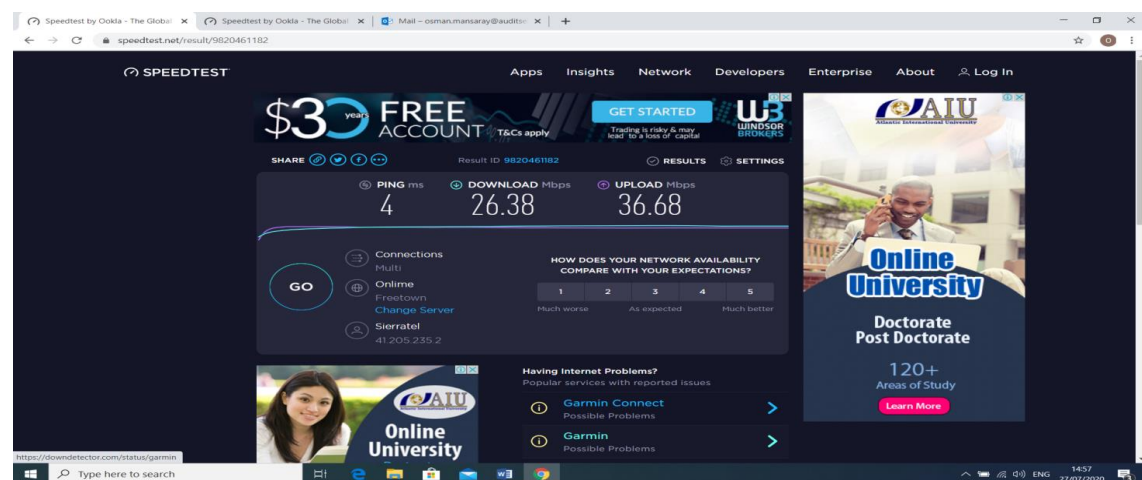
The only generator that was physically verified at the CHC was a 65KVA specification. It was also revealed by the In-Charge present, after consultation with the previous In-Charge, that the current 65KVA generator on site was delivered sometime in early December, 2019. The audit team therefore concluded that based on this observation, the MoHS should refund the cost of the missing 50KVA generator which is estimated at Le190 million.

Information and Communications Technology (ICT) Infrastructure

207. The Information and Communications Technology (ICT) department was set up to provide ICT services to NaCOVERC across the country, during the Covid-19 pandemic. On 17th June 2020, NaCOVERC entered into a Service Level Agreement (SLA) with Sierratel for the provision of internet service and the installation of Local Area Network including Closed Circuit Television (CCTV) connectivity to its headquarters office at Kingtom, and in the 16 districts. The estimated contract value for the agreed 12 months period is Le9,682,453,750, which is divided into installation cost of Le1,116,103,750 and monthly recurring costs of Le713,862,500 amounting to an annual service fee of Le8,566,350,000.
208. In this contract, NaCOVERC is required to pay for internet service at its headquarters at Kingtom, and the 16 districts, at a monthly cost of Le 713,862,500.00 (seven hundred and thirteen million, eight hundred and sixty-two thousand, five hundred Leones). The contract also stated that Sierratel should provide a total network bandwidth capacity of 200 megabits per second to the NaCOVERC headquarters in Freetown, Sierra Leone.
209. The cost of the installation of the Local Area Network for the computers and CCTV at its Freetown headquarters office amounted to Le281,031,250.00 (two hundred and eighty-one million, thirty-one thousand, two hundred and fifty Leones). This cost includes the provision of networking equipment, IP, CCTV cameras and uninterrupted power supply (UPS) by Sierratel (ISP).
210. Another set up cost for the same service was for the 16 districts at a total cost of Le835,072,500.00
211. The auditors noted the following observations mentioned below:

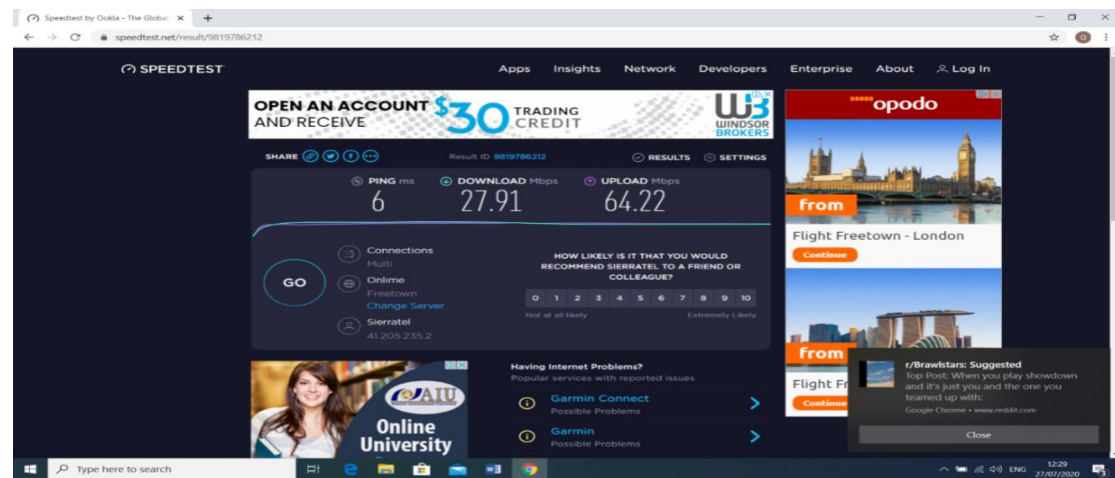
212. It was observed that the bandwidth provided was below the Service Level Agreement (SLA). Network bandwidth is the capacity of a wired or wireless network communications link, to transmit the maximum amount of data from one point to another, over a network or internet connection measured per second. Synonymous with capacity, bandwidth describes the data transfer rate. Bandwidth is not a measure of network speed, which is a common misconception.
213. We reviewed the network system, to test the bandwidth capacity of the internet service at the NaCOVERC headquarters at Kingtom, against what was agreed in the Service Level Agreement (SLA) between NaCOVERC and Sierratel. It was discovered that the internet bandwidth capacity was 77.55 megabits per second (mbps), which was far below the agreed bandwidth capacity of 200mbps in the SLA. This shows that NaCOVERC is not benefitting from a total of 122.45mbps bandwidth capacity for which an amount of Le119,694,875 is paid per month; leading to a total loss of Le229,389,750 for June and July. The evidence of speed test is shown in figures 1 and 2 below:

Figure 1: NaCOVERC Kingtom Centre Internet Service Speed Test



Speed test conducted by ASSL at 11:20am

Figure 2: NaCOVERC Kingdom Centre Internet Service Speed Test at Different Time



Internet speed test carried out by ASSL on 27th July 2020, at 13:22 hrs

214. We recommended in our draft report that the National Interim Coordinator within 15 days upon receipt of this report should ensure the following:

- a) The Le229,389,750 in respect of the financial loss in internet bandwidth capacity for June and July be recovered from Sierratel the service provider, and paid back into NaCOVERC's account; and
- b) in future, the ICT Pillar Leader should ensure that the amount paid for internet connectivity is equivalent to the bandwidth capacity received from the service provider.

215. The management of the NaCOVERC responded and stated that:

- a) *"At the time of the audit exercise, no payment had been made to SIERRATEL by NACOVERC for internet services. We acknowledge that the internet speed at NACOVERC does fluctuate. SIERRATEL has however been providing on average 200 mbps of bandwidth which has been closely monitored. A report to the effect is available for inspection.*
- b) *We acknowledge the recommendation. Management will ensure that the amount paid for internet connectivity is equivalent to the bandwidth capacity."*

216. Following a review of the above response from NaCOVERC, together with the supporting evidence provided, the audit team was able to verify that the internet

bandwidth capacity was still below the Service Level Agreement (SLA). The monitoring report referred to in the response and provided by the NaCOVERC ICT Pillar lead, does not in any way reflect the agreed bandwidth of 200mbps. Infact when a similer test was conducted during verification, the bandwidth was found to be less than our initial obversation.

217. The fact that the payment was made after our draft audit report was issued shows a deliberate disregard to our recommendation. The auditors therefore concluded that NaCOVERC was not receiving value for the sum of Le229,389,750 as estimated above.

Conflict of Interest

218. We noted that the ICT Pillar Lead at NaCOVERC and a technical team from Sierratel conducted a needs assessment across the country on 6th June to identify the Information and Communications Technology (ICT) services that NaCOVERC will require to perform its functions. Amongst others, the combined teams recommended after the assessment visits that Sierratel should provide internet connectivity for NaCOVERC headquarters in Freetown and the 16 districts; and NaCOVERC should provide ICT equipment required accordingly.

219. The audit team observed that Sierratel has been contracted as recommended above presenting a possible conflict of interest situation.

220. We recommend in our draft report, that the National Interim Coordinator in collaboration with the ICT Pillar consider reviewing this contract as the assessment which formed the basis for the awarding of the contract was flawed as it appeared to have influenced by conflict of interest.

221. The management of the NaCOVERC in their response stated:

“WFP had requested that a thorough assessment be made to all the districts command centres. SIERRATEL as the last mile solution provider was consulted to assist in the assessment given their capability as to where the fiber optic cables are closest to the command centres of the districts. WFP has its own approved internet service provider who will be providing internet services to the DICOVERCS”.

222. Following a review of the above resonse from NaCOVERC, together with the supporting evidence provided, the audit team was able to verify that there was a Memorandum of Understanding (MoU) between the NaCOVERC and WFP for the provision of internet services to the 16 district DiCOVERC offices. It was however noted that the MOU was signed on 17th August 2020; therefore, it did not cover the period under review.

Furthermore, there is no evidence that NaCOVERC has terminated the Sierratel contract.

The audit therefore concluded that the services of Sierratel were inappropriately secured.

223. From a review of procurement documents, it was observed that payments amounting to Le636,557,600 was made to ‘House of Electronics’ for the supply and installation of 47 laptop computers (15” touch screen Intel Core i3, 8GB Memory and 1 TB harddrive), 4 printers, 4 projectors and other accessories (including Microsoft Office Professional Edition and antivirus packages). The cost of the 47 laptop computers according to the invoice was Le475,113,600 (i.e. unit price of Le10,108,800).

47 Laptops valued at Le476 million are missing

224. According to the delivery note prepared by the logistics pillar on 3rd April, these laptops were received in good condition, and they all met the specification requirements of the agreed contract. It was however, during the physical verification exercise, that we observed that the laptops supplied by ‘House of Electronics’ were not available.

When this matter was raised in the draft report and responded to by both IHPAU and NaCOVERC, inconsistencies were noted

225. The audit therefore concludes that the Logistic Pillar which confirmed receiving, all 47 laptop computers with the correct specification (i.e 15” touch screen Intel Core i3, 8GB Memory and 1 TB harddrive), but which are missing, should refund the sum of Le475,113,600 without delay.

Decentralisation of the Emergency Response Function to the Districts

226. Decentralization is a key ingredient in mainstream disaster risk reduction paradigms. It involves “authority being spread out from a smaller to a larger number of actors” as well as from a central authority to a less central authority. Decentralization has become the siren song in the fight against the consequences of emergencies such as COVID-19 pandemic. It is believed to contribute to good emergency response governance by increasing local capacity and by bringing in local perspectives and knowledge through local actor participation.

227. The activation of the EOC (now called NaCOVERC) by the President on 31st March following the outbreak of the pandemic in Sierra Leone necessitated the emergency function to be decentralized to the 19 districts in the country. In decentralizing the emergency function to the districts, His Excellency the President through the National Interim Coordinator of the NaCOVERC activated the District Emergency Response

Centres - DERCs (now known as the District COVID Emergency Response Centres-DICOVERCs) and appointed District Coordinators to coordinate the planning and conduct of the response operations within their districts. The DICOVERCs are also responsible to provide oversight on the implementation of the response programme at the district level.

228. The decentralization process of the emergency function has been faced with a number of challenges that have prevented the response program from being implemented in the districts in an effective and efficient manner.

229. It was observed that the lack of a comprehensive response strategy at the national level has consequently impacted the district response. The audit concluded that the adhoc approach to this response at the national level has filtered down to the district levels thereby slowing the effectiveness and efficiency of the fight against the COVID-19.

230. The NaCOVERC/DICOVERCs have failed to develop Standard Operating Procedures (SOPs) and Standard Operating Instructions (SOIs) for the districts. This has affected the smooth and uniform administration and operational functions of the districts.

231. The conditions of service which was supposed to have been communicated to the District Coordinators and other appointed staff as indicated in their appointment letters, are still outstanding. Despite the absence of this important document which explains the payment terms and conditions of staff and other welfare issues, wages / allowances have been paid to these staff members. The question of the bases of these payments remains unanswered.

232. The recruitment process at the DICOVERCs lacked sanity. Staff members who were recruited at the local level were neither given appointment letters, nor Terms of Reference to guide their operations. As a result, staff deployed were either not sure of what, when and how to perform their functions.

233. NaCOVER's preparedness to manage the response at the district level has been slow due to the lack of the required financial resources. Although slight improvements have been made in the transfer of funds to the DiCOVERCs, there is still an acute need for funds. As a result of this lack, a number of staff members have either not received their allowances or have received it very late.

234. The audit noted that before the appointment of the DiCOVERCs, resource mobilization was taking place in some districts, by a team comprising the Resident Minister, the Local Council Chairman, the DMO, the Mayor, the Resource Mobilisation Head, and other key

stakeholders. The funds generated from these fundraising efforts were not handed over to the DICOVERCs as one would expect.

235. Much has not been provided to the DICOVERCs in terms of ICT equipment (i.e. laptops, projectors, projector screens, television sets, scanners, printers and other accessories and internet connectivity) and furniture. The ICT equipment and other gadgets needed to make the situation rooms and other pillars in the districts effectively functional are yet to be complete. Delay in the provision of basic office supplies and equipment including internet connectivity has made work very difficult.

236. The District Coordinators have been receiving donations from their localities both in cash and in-kind, and they have utilised these resources without the knowledge of the National authorities.

237. There has been no system of accounting to record the receipts and utilization of imprest and other funds in some districts. Although a few have managed to introduce some sort of accounting systems, the NaCOVERC has failed to provide leadership in good financial management to the districts.

238. There continues to be interventions in the districts by National Pillar Leads, sometimes without the involvement and knowledge of the DiCOVERCs. This is causing tensions and negatively impacting the response.

239. We recommended in our draft report that a Response Plan be developed, SOPs for all pillars including finance be prepared and made available to the DiCOVERCs, HR issues looked into, sufficient financial resources be made available to the DICOVERCs and on time, and donations be managed properly.

240. In their response, the NaCOVERC reported that the audit recommendations have all been implemented.

241. Following a review of the above response from NaCOVERC, together with the supporting evidence provided the audit was able to verify and conclude that decentralisation was still ineffective due to the following reasons:

- a. a strategic plan (including a budget) has been prepared by NaCOVERC, although many DiCOVERCs did not have a copy of the plan and therefore could not implement such a plan.
- b. The use of SOPs for the smooth and uniform administration and operational functioning of the Response was either not present in some DiCOVERCs or present

but for limited pillars. For instance, the DiCOVERCs in Port Loko and Bombali did not make available any SOP.

- c. Although allowance has been set, no proper human resource function has been established at district levels.
- d. Some improvement was noted in the availability of funds, but they were insufficient in most cases.
- e. To date there is no guide on how donations received by the DiCOVERCs should be utilised and accounted for.
- f. NaCOVERC is yet to roll out a uniform accounting system to the DiCOVERCs for the recording of transactions.

APPENDICES

APPENDIX 1 – VEHICLES PROCURED BY MTA NOT MADE AVAILABLE FOR PHYSICAL VERIFICATION

Vehicle Type	Colour	Chassis Number	Odometer Reading as per SLRSA Report of 23rd July 2020 (Km)
Toyota Hillux Van	White	AHTFK96D400783849	36
Toyota L/C Hardtop	White	JTEEB71J40F008661	30
Toyota L/C Hardtop	White	JEEB71J607045236	43
Toyota L/C Hardtop	White	JTEEB71J40F007542	30
Toyota L/C Hardtop	White	JTERB71J20F007588	28
Toyota Hillux Van	White	AHTFK9CD900784836	26
Toyota Hillux Van	White	AHTFK9CDX00784827	25
Toyota Hillux Van	White	AHTFK9CDX00784830	25
Toyota Hillux Van	White	AHTFK9CD700784445	36

APPENDIX 2 – PAYMENTS WITHOUT ADEQUATE SUPPORTING DOCUMENTS

Date	PV	Cheque No.	Source/Payee	Detail	Amount (Le)	Missing Document
MOHS						
17/03/2020		PV 003	National Council for Civil Education & Development	Payment for IEC Materials in respect of COVID-19	300,000,000	Retirement details and activity report
24/04/2020		PV 0025	The Yours Enterprise	Payment for Refurbishment of Kambia District Guest House in respect of Isolated Home for Suspected Covid-19 Persons	55,102,950	Yours Enterprise Receipt
29/04/2020		001447017	Sierra Leone Road Transport Corporation	Payment for two(2) Seater Buses from Lungi Airport to Port Loko, Kambia & Freetown for MOHS	18,900,000	SLRTC Receipt
29/04/2020		001447011	Aberdeen Water Taxi	Payment for Quarantine Passengers, Boat Services, EOC Special Crossing, MOHS Workers & Special Crossing from Lungi to Freetown	36,666,000	Aberdeen Water Taxi Receipt
						List of quarantine person transported
16/03/2020		00144203	Dr. M.A. Vandy	Payment for DSA & Fuel in respect of Visit to Kambia & Pujehun For Assessment of Preparedness for COVID-19	31,250,000	Assessment Report, Recipients Signatures
31/03/2020		00144263	Abdul R.M Fofanah	Resources to Facilitate Major General Taluva's trip to Command Centers at Lungi	10,000,000	Assessment Report, Recipient Signatures for DSAs
25/03/2020		00144236	Alusine Bangs Yilla	Refund of funds for fuel utilised in respect of Lungi Government Hospital	4,266,000	Fuel receipt
Sub-Total					456,184,950	

NaCOVERC						
02/05/2020	2882	00691496	Mariatu Bangura	Risk Allowance for Psychosocial staff for 3 days lockdown	17,332,500	Le27,360,000 retired, balance of Le17,332,500 outstanding
08/05/2020	2900	00692418	Alfred Jamiru	Cost of communication & social mobilisation IRO the 3 days lockdown	7,687,500	Le51,712,500 retired, balance of Le7, 687,500
11/05/2020	2520	00692440	Mohamed KG Kamokoi	Cost of communication & social mobilisation IRO the 3 days lockdown	29,931,000	Retirement details and activity report
05/11/2020	2516	00692449	Abdul KarimTuray	Cost of communication & social mobilisation IRO the 3 days lockdown	29,931,000	Activity Report to confirm Concept Note
11/05/2020	254	00692444	Moses Henry Kamara	Cost of communication & social mobilisation IRO the 3 days lockdown	20,600,000	Le22,360,000 retired, balance of Le20,600,000 outstanding
11/05/2020	2558	00692498	Mohamed Maganba Saffa	Cost of communication & social mobilisation IRO the 3 days lockdown	4,806,000	Le37,580,000 retired, balance of Le4,806,000 outstanding
11/05/2020		00692435	Foday Radiku Kallon	Cost of communication & social mobilisation IRO the 3 days lockdown	29,931,000	Retirement details including receipt to confirmed the purchase and distribution lists of beneficiaries
28/05/2020	2669	00692220	SLRTC	Submission of private hire invoice for the use of SLRTC Buses	36,000,000	Receipt from SLRTC confirming that the transaction happen
09/06/2020	2690	00692266	Gbessay Saffa	DSA for Surveillance Support Staff at Bonthe District	2,100,000	List of Beneficiaries in Bonthe
27/05/2020	2666	692215	A.K Fefegula	Cash advance request for construction outdoor toilets system to cater for ancillary staff	14,736,000	Retirement detailsnot provided
15/06/2020	1780	692291	Fatmata Sawanah	Implementation of Social Mobilization activities country-wide	100,000,000	Retirement details including reports, receipts and invoices for items purchased and list of beneficiaries for allowances and DSAs paid

17/05/2020	2550	00692494	Alhassan Turay	Payment to medical Staff	54,000,000	Le212,000,000 retired, balance of Le54,000,000 not retired.
27/05/2020	2564	Bank Transfer	Sierra Leone N.P	Supply for Fuel	67,200,000	Since the supplier was paid twice for this transaction, a refund of Le67,200,000 from Grace Vic Fen or N.P.
01/06/2020	2651	Bank Transfer	Lansana Sheriff	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	120,000,000	Receipt, Agreement between NaCOVERC and National Artists, List of Artists and their signatures to confirm receipt
01/06/2020	2652	Bank Transfer	Aruna Wahid Dumbuya	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	60,000,000	Receipt, Agreement between NaCOVERC and National Artists, List of Artists and their signatures to confirm receipt
01/06/2020	2653	Bank Transfer	Ibrahim A. Bangura	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	64,000,000	Receipt, Agreement between NaCOVERC and National Artists, List of Artists and their signatures to confirm receipt
03/06/2020	1754	692242	Diamond Entertainment S/L	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	18,900,000	Receipt, Agreement between NaCOVERC and National Artists, List of Artists and their signatures to confirm receipt
03/06/2020	1752	692243	Abdul Karim Kanu	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	15,000,000	Receipt, Agreement between NaCOVERC and National Artists, List of Artists and their signatures to confirm receipt
09/06/2020		Bank Transfer	SLAJ Corona Account	Memorandum of Understanding (MoU) between NACOVERC and SLAJ	917,084,000	Report of the 66 radio & four TV's stations, evidence of the 12 newspapers that carried half page insertions twice a week for 15 weeks. A refund of Le42,342,224 representing the cost of bank service charge and withholding taxes.
12/06/2020	2695	692278	Mohamed John Musa	Request for Allowance and Related expenses for Technical Review Committee	2,650,000.	Le610,000 retired, balance of Le2,650,000 outstanding
12/06/2020	2951	692281	Hassan Samuel Kamara	Training for healthcare staff at Sierra Leone Correctional Services	4,676,000	Le50,364,000 retired, balance of Le4,676,000 outstanding
11/06/2020	2985	Bank Transfer	National Youth Service	Payment for 100 National Youth Service Corps Member	112,000,000	Evidence of the payment of the allowances to beneficiaries (i.e. National Youth Quarantine Officers)

13/06/2020	1763	Bank Transfer	COVID 19 Response DEOC	Request for the Orientation of District Risk Communication Leads, Spoke person	24,864,000	Beneficiary list
						Hall Rental Receipt
						Fuel receipt
Sub-Total					1,753,429,000	
IHPAU						
17/04/2020		3369270	Brima Yandi Dumbuya	Two weeks operational support budget for COVID 19 – SLAF	898,002,000	Beneficiary lists
						Fuel receipts
						Receipt
Sub-Total					898,002,000	
Grand Total					3,107,615,950	

APPENDIX 3 – WITHHOLDING TAXES DEDUCTED BUT NOT PAID TO THE NRA

Date	PV No.	Cheque Number	Source/Payee	Detail	Tax (Le)
MoHS					
13/03/2020		2	Supplier unknown	Quarantine of Houses	14,365,000.00
Sub-Total					14,365,000.00
NaCOVERC					
12/05/2020		692459	Naimeh BM & C Enterprise	Cost of granite stone for PMTC Care Centre	2,750,000.00
12/05/2020		692460	Genet and Partner	Cost of ID Cards for EOC staff	1,669,250.00
15/05/2020	2542	692476	House of Electronics(SL) LTD	Urgent replacement of (220-240Vac/50/60Hz) UPS Units	1,320,000.00
15/05/2020	2543	692477	Stephen Sevalie	Litres of water tank for Fourah Bay College Community	1,013,265.00
15/05/2020		692484	A.K Fefegula	Payment for landscaping and trees trimming	165,000.00
16/05/2020	2586	Bank Transfer	House of Electronics(SL) LTD	Bank transfer (House of Electronics (SL) LTD)	35,010,668.00
04/01/2020	2598	Bank Transfer	Masoila Lodge	Quarantine Activities	2,816,000.00
30/05/2020	2595	Bank Transfer	Moliba Car Rental Services	Hiring of Vehicles	78,980.00
30/05/2020	2597	Bank Transfer	Moliba Car Rental Services	Hiring of Vehicles	86,323.00
30/05/2020	2577	Bank Transfer	Moliba Car Rental Services	Hiring of Vehicles	32,290,500.00
27/05/2020	2561	Bank Transfer	Orange S/L	Bank transfer (Orange SL)	4,840,000.00
30/05/2020	2692	692229	Peak Pot	Budget for training of 34 Military Hospital	572,550.00

26/06/2020	2993	Bank Transfer	House of Electronics(SL) Ltd.	Additional furniture and equipment for COVID-19 Secretariat	24,035,000.00
26/06/2020	2994	Bank Transfer	Veera's Catering Services	Hotel accommodation and feeding	2,629,000.00
26/06/2020	2995	692301	Falama Printing Services	Printing of vehicle and personnel passes	266,750.00
17/06/2020	2979	692302	Falama Printing Services	Printing of vehicle and personnel passes	308,110.00
19/06/2020	2980	692303	Orange(SL) Ltd	Modem and data for 15 District	1,072,500.00
26/06/2020	2989	Bank Transfer	Demco Business Operation Centre	Essential materials to 34 Military Hospital	7,666,147.50
26/06/2020	2990	Bank Transfer	Mammy Dee Enterprise	Hotel Accommodation and feeding	24,189,000.00
23/06/2020	2978	Bank Transfer	Fabiz Enterprise	Replacement of toilet at National COVID-19 Secretariat Kingtom	5,266,250.00
26/06/2020	2991	Bank Transfer	Yours Enterprise	Hotel Accommodation and feeding	50,828,800.00
22/05/2020	2572	Bank Transfer	Swendeh General Service	Bank transfer	13,983,200.00
20/05/2020	2571	Bank Transfer	Swendeh General Service	Bank transfer	16,442,140.00
20/05/2020	2575	Bank Transfer	Swendeh General Service	Bank transfer	17,692,180.00
20/05/2020	2576	Bank Transfer	Swendeh General Service	Bank transfer	16,764,660.00
28/05/2020	2585	Bank Transfer	Buya's Hotel	Quarantine Activities	38,568,750.00
28/05/2020	2578	Bank Transfer	Buya's Hotel	Quarantine Activities	96,421,875.00
27/05/2020	2590	Bank Transfer	Elizabeth Haja Korio	Supply of Foods	6,681,840.00

01/06/2020	2587	Bank Transfer	Buya's Hotel	Quarantine Activities	38,568,750.00
27/05/2020	2593	Bank Transfer	Harmony Hotel	Quarantine Activities- Hotel accommodation and feeding	26,400,000.00
05/05/2020	2676	692257	Masoila Lodge	Payment to Masoila	2,640,000.00
28/05/2020	25921	Bank Transfer	M&J Enterprise	Supply of Foods	32,862,500.00
27/05/2020	2655	Bank Transfer	SLTU Hotel	Quarantine Activities	38,067,040.00
28/05/2020	2689	Bank Transfer	M&J Enterprise	Supply of Foods	58,976,500.00
27/05/2020	2569	Bank Transfer	Companero Hotel	Quarantine Activities	6,679,200.00
27/05/2020	2570	Bank Transfer	Companero Hotel	Quarantine Activities	13,761,155.16
30/05/2020		692232	Magala Enterprise	Procurement of Office Equipment and Stationery	703,670.00
01/06/2020	2654	Bank Transfer	Sine-Nah Enterprise	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	2,750,000.00
03/06/2020	1765	692240	Cribs International Ltd	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	825,000.00
03/06/2020	1756	692241	Reem Service Sierra Leone Ltd	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	550,000.00
03/06/2020	1754	692242	Diamond Entertainment S/L	Financial support to SLAJ/Training of radio and TV journalist on COVID-19	1,100,000.00
04/06/2020	2580	Bank Transfer	Sierra International Hotel	Quarantine Activities	3,503,500.00
04/06/2020	2582	Bank Transfer	Hill Valley	Quarantine Activities	876,476,664.00
04/06/2020	2581	Bank Transfer	Ocassion Enterprise	Quarantine Activities	2,848,780.00

04/06/2020	2583	Bank Transfer	Hotel Mariam	Quarantine Activities	19,800,000.00
04/06/2020	2600	Bank Transfer	Swendeh General Service	Food Supplies	13,652,100.00
05/06/2020		692252	Gateway Guest House	Payment to Gateway Guest House	1,485,000.00
06/06/2020		692258	Fabizz Enterprise	Request for Financial Support for Implementation of Mask campaign	1,320,000.00
06/06/2020		692260	Josetta O'Rielle Campbell	Request for Financial Support for Implementation of Mask campaign	231,000.00
06/06/2020		692261	A.K Fefegula	Cash advance request for Repairs and maintenance work on Septic	466,158.00
08/06/2020		692262	Cassell's General Cleaning	Request for Payment of Garbage Collection	82,500.00
08/06/2020		692263	Salfaida Constr& Trading Enterprise	Funds for maintenance Two 110.8 KVA Generator	413,971.00
08/06/2020		Bank Transfer	Razpec Holdings &Proc Centre(SL) Ltd	Procurement of Office Equipment and Furniture	16,887,750.00
08/06/2020		Bank Transfer	Senaiye Catering Service	Food Supplies	315,000.00
08/06/2020		Bank Transfer	Magala Enterprise	Office Equipment and Stationery	5,434,000.00
09/06/2020	1759	692272	Joe's Media Promotions	Request for Financial Support for Implementation of Mask campaign	1,100,000.00
09/06/2020	2684	692271	Macs & Sons Construction Enterprise General	Request for Granite Stones for the Payment of Adra Waterloo COVID-19 Treatment	2,232,000.00
10/06/2020	1774	692275	Alisco Business Centre	Request for Funds to Facilitate Cooking for RSLAF and SLP Personnel	1,831,500.00

11/06/2020	2696	692277	J.B Enterprise	Completion of Plumbing Electrical and Carpentry work to meet Medical standard	2,501,180.00
12/06/2020	2694	692282	S.U Enterprise	Payment for Medical Oxygen Cylinders regulators and flow meters	2,750,000.00
15/06/2020	1773	692286	Peak Port	Request to Conduct Training for HealthCare Staff	231,500.00
15/06/2020	1776	692287	Senaiye Catering Service	Request to Conduct Training for HealthCare Staff	990,000.00
10/06/2020	2699	Bank Transfer	Priority Solution Ltd	Request for Financial Support for Implementation of Mask campaign	6,050,000.00
10/06/2020	2700	Bank Transfer	Spin Media Africa Limited	Request for Financial Support for Implementation of Mask campaign	7,150,000.00
10/06/2020	1751	Bank Transfer	Institute of Governance Reform	Request for Financial Support for Implementation of Mask campaign	7,150,000.00
10/06/2020	1753	Bank Transfer	Cyber Enterprise and General Services	Request for Financial Support for Implementation of Mask campaign	3,300,000.00
11/06/2020	2847	Bank Transfer	Comfort Guest House	Quarantine Activities	3,265,625.00
11/06/2020	1767	Bank Transfer	COVID 19 Response DEOC	Request for Financial Support for SLAJ/Training of Radio and TV Journalist	198,000.00
11/06/2020	1768	Bank Transfer	COVID 19 Response DEOC	Request for Financial Support for SLAJ/Training of Radio and TV Journalist	165,000.00
15/06/2020	2987	Bank Transfer	Timbo Enterprise	Joint Assessment on peace mission Training Community Care Centre	18,642,800.00
16/06/2020	1794	Bank Transfer	20/2020 Entertainment Hotel Complex	Quarantine Activities	10,241,000.00

17/06/2020		Bank Transfer	Magala Enterprise	Procurement request for the additional Furniture and Equipment	9,075,000.00
17/06/2020	1790	Bank Transfer	Mammy Dee Enterprise	Request for payment of Bills iro Mammy Dee Enterprises	21,238,800.00
17/06/2020	1792	Bank Transfer	Joedal Lodge & General Investment	Request for payment of one hundred and eighteen million three hundred thousand	13,513,500.00
17/06/2020	1793	Bank Transfer	Sierra International Hotel	Quarantine Activities	6,468,000.00
17/06/2020		Bank Transfer	Magala Enterprise	Procurement request for additional Furniture and Equipment	9,075,000.00
17/06/2020		Bank Transfer	Connection One Guest House	Quarantine Activities	3,571,700.00
18/06/2020		Bank Transfer	Fabiz Enterprise	Procurement request for the additional Furniture and Equipment	27,621,000.00
19/06/2020		Bank Transfer	Gassimu Hasmar Trading Enterprise	Procurement request for the additional Furniture and Equipment	13,365,000.00
19/06/2020	1797	Bank Transfer	Barracuda Investment and Logistic Enterprise	Procurement request for the additional Furniture and Equipment	12,210,000.00
19/06/2020	1798	Bank Transfer	Al-Umar Ventures	Procurement request for the additional Furniture and Equipment	11,605,000.00
23/06/2020	2992	Bank Transfer	Swendeh General Service	Supply of Foods	13,064,700.00
23/06/2020	2983	Bank Transfer	Swendeh General Service	Food Supplies	35,235,915.00
Sub-Total					1,816,071,196.66
IHPAU					
09/04/2020		3369252	Agenet& Partners	Printing of Passes for 3 days Lock down	770,000.00

09/04/2020		3369253	Falama& Printing	Printing of Passes for 3 days Lock down	316,250.00
Sub-Total					1,086,250.00
Grand Total					<u>1,831,522,446.66</u>

APPENDIX 4 – WITHHOLDING TAXES NOT DEDUCTED FROM PAYMENTS MADE

Date	PV No	Cheque No.	Payee	Description	Total Payment (Le)	Description of the transaction that qualified for Withholding Tax deduction	Amount as per Receipt/Invoice that qualified for Withholding Tax deduction (Le)	Withholding Tax not deducted (Le)
NaCOVERC								
01-May-20	2852	00691455	Abdul KarimTuray	Additional Material for FBC Hostel	8,175,000.00	Materials purchased from JB Enterprise & Construction	3,000,000.00	165,000.00
01-May-20	2854	00691458	A.K Fefegula	Cleaning & fumigation of COVID 19 Secretariat	12,200,000.00	General Cleaning of the new SLFA Structure	9,200,000.00	506,000.00
						Removal of wrecked vehicles for COVID 19 EOC quarters at SLFA	3,000,000.00	165,000.00
01-May-20	2861	00691464	Cdr (Rtd) MB Miller	Training of fields monitors	18,950,000.00	Breakfast & lunch supplied by Swendeh General Services	4,400,000.00	242,000.00
01-May-20	2862	00691465	MFD Aruna	Training of 16 District coordinators	12,500,000.00	Breakfast, Lunch & Refreshment for 16 participants & 9 facilitators	4,500,000.00	247,500.00
01-May-20	2863	00691466	A.K Fefegula	Materials for refurbishment at FBC IRO quarantine activities	19,906,000.00	Materials purchased from JB Enterprise & Construction	11,800,000.00	649,000.00
02-May-20		00691480	Professor Sahr Gevao	Support Laboratory activities for three days lockdown	130,898,000.00	Procurement of Stationery	7,200,000.00	396,000.00
						Procurement of A4 Size Papers	1,500,000.00	82,500.00

02-May-20	2877	00691489	Joseph Munda Sandi	DSA and fuel to SALWACO for supply of water for 3 days	269,140,000.00	Installation of 10m3 water storage tanks with 4 water points	100,000,000.00	5,500,000.00
						Hiring of 3 bowser	49,500,000.00	2,722,500.00
02-May-20		00691491	Maada S Kpenge	DSA and fuel to GUMA Valley for water supply	84,810,000.00	Hiring of 4 Private Water Bowsers	42,000,000.00	2,310,000.00
02-May-20	2879	00691493	Stephen Sevalie	Mobile clinic	99,730,000.00	Lunch for personnel not deducted	4,500,000.00	247,500.00
						Assorted Drugs Lump Sum	25,000,000.00	1,375,000.00
						Medical equipments	7,650,000.00	420,750.00
						Hiring of vehicles	6,300,000.00	346,500.00
02-May-20	2880	00691494	Christiana Conteh	Monitoring of Health care facilities and isolation Centres	26,790,000.00	45 Cartoons of dried and raw fish	22,500,000.00	1,237,500.00
						Nutrilac baby food, sanitary pads & pampers	2,540,000.00	139,700.00
						46 bags of cartoon	1,610,000.00	88,550.00
08-May-20	2898	00692416	A.K Fefegula	Cash advance for repairs and maintenance work to the SLFA-Block A	21,142,700.00	Maintenance on SLFA Building Block© for proposed COVID-19 Response	21,142,700.00	1,162,848.50
08-May-20	2899	00692417	A.K Fefegula	Cash advance for repair and maintenance work to the SLFA-Block C	18,710,260.00	Maintenance on SLFA Building Block C for proposed COVID-19 Response	18,710,260.00	1,029,064.30
09-May-20	2512	00692431	Grace Vic Enterprise	Payment for lubricant to support operation	8,450,000.00	Lubricant to support operation	8,450,000.00	464,750.00

11-May-20	2518	00692437	Morie Feika	Cost of communication & social mobilisation for the 3 days lockdown	33,621,000.00	Payment for cloth mark	570,000.00	31,350.00
						Payment in respect of Hand Sanitiser	1,140,000.00	62,700.00
11-May-20	2520	00692440	Mohamed KG Kamokoi	Cost of communication & social mobilisation for the 3 days lockdown	29,931,000.00	Payment in respect of Hand Sanitiser	940,000.00	51,700.00
11-May-20	2521	00692441	Mohamed M Dumbuya	Cost of Communication & social mobilisation IRO thr 3 days lockdown	27,931,000.00	Payment in respect of Hand Sanitiser	940,000.00	51,700.00
11-May-20	2522	00692442	Alusine A Sesay	Cost of communication & social mobilization for the 3 days lockdown	45,886,000.00	Payment for cloth mark	820,000.00	45,100.00
						Payment in respect of Hand Sanitiser	1,640,000.00	90,200.00
11-May-20	2523	00692443	David Fortune	Cost of communication & social mobilisation for the 3 days lockdown	34,163,000.00	Payment for cloth mark	810,000.00	44,550.00
						Payment in respect of Hand Sanitiser	1,620,000.00	89,100.00
11-May-20	2525	00692445	Victor Sob Davis	Communication & social mobilisation for the 3 days lockdown	49,985,000.00	Payment for cloth mark	1,250,000.00	68,750.00
						Payment in respect of Hand Sanitiser	2,500,000.00	137,500.00

11-May-20	2526	00692446	Maitta French	Cost of communication & social mobilisation for the 3 days lockdown	101,294,000.00	Payment for cloth mark	2,380,000.00	130,900.00
						Payment in respect of Hand Sanitiser	4,760,000.00	261,800.00
						Printing of key messages and monitoring tool	714,000.00	39,270.00
11-May-20	254	00692444	Moses Henry Kamara	Cost of communication & social mobilisation for the 3 days lockdown	42,960,000.00	Payment for cloth mark	985,000.00	54,175.00
						Payment in respect of Hand Sanitiser	1,970,000.00	108,350.00
15-May-20		00692474	Stephen Sevalie	Perimeter Fencing at Fouray Bay College Community	51,800,000.00	Payment in respect of building equipment for perimeter fencing at Fourah Bay College	50,800,000.00	2,794,000.00
15-May-20		00692485	Johannes M Ansumana	Impress support to the Laboratory	10,000,000.00	Payment in respect of Aquatabs Chlorine	3,000,000.00	165,000.00
16-May-20	2562	Bank Transfer	Imprest A/C MIC	Bank transfer (Imprest A/C MIC)	80,000,000.00	Payment in respect of sensitization to Njaluahun Community Radio FM107.9	3,000,000.00	165,000.00
						Payment in respect of sanitation to radio Segbwema	3,000,000.00	165,000.00
						Payment in respect sensitization to Radio MOA, Kailahun District	3,000,000.00	165,000.00

						Payment in respect of sensitization to Sierra Leone Association Journalists, Southern Region, SLBC	15,000,000.00	825,000.00
						Payment in respect of sensitization to Kono, Eastern Community Radio	3,000,000.00	165,000.00
						Payment in respect of sensitization to SLBC, Kenema	3,000,000.00	165,000.00
						Payment in respect of sensitization to Eastern Community Radio, Kenema	3,000,000.00	165,000.00
						Payment in respect of radio sensitization to Star Line Radio, Kenema	3,000,000.00	165,000.00
						Payment for hiring of 2 vehicles	6,000,000.00	330,000.00
12-May-20	2568	Bank Transfer	Sierra Leone Road Transport Corporation	Bank transfer (Sierra Leone Road Transport Corporation)	120,000,000.00	Hired Buses for 3 days lock down	120,000,000.00	6,600,000.00
25-May-20	692208	00692208	A.A Enterprise	Repairs and maintenance of 50KVA Genset	2,300,000.00	Payment in respect of repairs and maintenance of 50KVA Genset	2,000,000.00	110,000.00
11-May-20		00692435	Foday Radiku Kallon	Cost of communication & social mobilisation for the 3 days lockdown	29,931,000.00	Payment for Hand Sanitiser	940,000.00	51,700.00

11-May-20	2517	00692436	Joseph Moi Kamara	Cost of communication & social mobilisation for the 3 days lockdown	41,886,000.00	Payment for cloth mark	820,000.00	45,100.00
						Payment for Hand Sanitiser	1,640,000.00	90,200.00
11-May-20	2527	00692447	Umaru Vandi Condovor	Cost of communication & social mobilisation for the 3 days lockdown	44,378,000.00	Payment for cloth mark	1,060,000.00	58,300.00
						Payment for Hand Sanitiser	2,120,000.00	116,600.00
19-May-20		00692499	Niche Technology	Service fees for E-Pass system implementation and upgrade	30,000,000.00	Service fees for E-Pass system implementation and upgrade	30,000,000.00	1,650,000.00
15-May-20		00692486	Johannes M Ansumana	Funds for Additional 50 specimen Collectors	23,620,000.00	Payment in respect of A4 Size, Toner	980,000.00	53,900.00
28-May-20	2669	00692220	SRTC	Hiring of SLRTC Buses	36,000,000.00	Payment in respect of private hiring for the use of SLRTC Buses	36,000,000.00	1,980,000.00
27-May-20	2666	692215	A.K Fefegula	Construction of outdoor toilets system for Cater	14,736,000.00	Payment for construction outdoor toilets system for Cater	14,736,000.00	810,480.00
Sub Total								37,600,087.80
IHPAU								
04-April-20		3369245	Christiana Conteh	Surveillance - Christiana Conteh	40,000,000.00	Medresa Catering & General Services- Refreshment (Lunch and Drinks)	13,000,000.00	715,000.000
Sub Total								715,000.00

SIERRA LEONE POLICE-IHPAU FUNDED								
16-April-20			Razmaters Enterprise	Payment for Blue Black Fabric Cone thread and ration for garment factory personnel	17,000,000.00	Payment for Blue Black Fabric Cone thread and ration for garment	15,000,000.00	825,000.000
21-April-20			Razmaters Enterprise	Payment for Blue & Black Fabric trimmings prepare Nose Masks for 82 personnel	6,300,000.00	Payment for Blue & Black Fabric trimmings prepare Nose Masks for 82 personnel	4,800,000.00	264,000.000
Sub Total								1,089,000.00
Grand Total								39,404,087.80

APPENDIX 5- CHEQUE PAYMENTS MADE IN THE NAME OF STAFF INSTEAD OF SUPPLIERS

Date	PV No.	Cheque No.	Payee	Description	Amount (Le)
01-May-20	2854	00691458	A.K Fefegula	Cleaning & fumigation of COVID 19 Sect.	12,200,000.00
01-May-20	2863	00691466	A.K Fefegula	Materials for refurbishment at FBC IRO quarantine activities	19,906,000.00
08-May-20	2896	00692414	A.K Fefegula	Materials to construct registration plates for procured vehicles and motorbikes	2,260,000.00
08-May-20	2898	00692416	A.K Fefegula	Cash advance for repairs and maintenance work to the SLFA (block A)	21,142,700.00
08-May-20	2899	00692417	A.K Fefegula	Cash advance for repair and maintenance work to the SLFA (Block C)	18,710,260.00
09-May-20	2511	00692429	A.K Fefegula	Maintenance of work on SLFA House (Block B)	28,549,320.00
15-May-20		00692484	A.K Fefegula	Payment for landscaping and trees trimming	2,850,000.00
26-May-20		00692213	A.K Fefegula	Repairs and maintenance of work on 2 Salpost buses	2,220,000.00
27-May-20	2667	692216	A.K Fefegula	Request for urgent Non-Medical supplies for FBC Community	2,140,000.00
27-May-20	2666	692215	A.F. Fefegula	Construction of outdoor toilets system for Cater	14,736,000.00
Total					<u>124,714,280.00</u>

APPENDIX 6 - PAYE AND WITHHOLDING TAXES NOT DEDUCTED FROM ALLOWANCES OF STAFF ON SECONDMENT, AND CONSULTANTS/PRIVATE STAFF AT NaCOVERC, RESPECTIVELY

No.	Month	Total Allowance (Le)	PAYE not Deducted (Le)	Withholding Taxes not Deducted (Le)
1	April	3,895,700,000.00	515,040,000.00	147,870,000.00
2	May	5,469,850,000.00	795,375,000.00	222,395,000.00
3	June	2,225,900,000.00	270,340,000.00	122,130,000.00
Total		11,591,450,000.00	1,580,755,000.00	492,395,000.00

APPENDIX 7 - COMPARATIVE ANALYSIS BETWEEN THE BANK STATEMENTS AND THE PAYROLL SCHEDULES FOR BOTH STRATEGIC AND OPERATIONAL STAFF FOR THE MONTHS OF APRIL AND MAY 2020

Payment Detail	Payroll Schedule	Bank Statements	Difference
	(Le)	(Le)	(Le)
Surveillance WAU for April & May 2020 [Le544,800,000 + Le532,800,000]	1,077,600,000	1,128,000,000	50,400,000
Surveillance WAR for April & May 2020 [Le268,800,000 + Le256,000,000]	524,800,000	527,200,000	2,400,000
April Operational Allowances	891,900,000	892,900,000	1,000,000
May Operational Allowances	983,900,000	991,400,000	7,500,000
Total	3,478,200,000	3,539,500,000	61,300,000

APPENDIX 8 – LIST OF SECONDED PUBLIC OFFICERS PAID IN EXCESS OF OVER 100% OF THEIR GoSL SALARY

No.	Staff Name	MDA	Pillar	NaCOVERC Monthly Allowance (Le) (A)	MDA Monthly Net Salary (Le) (B)	Difference (C)=(A-B)	Increase (D)=(C/B*100)	Excess over 100%	Monthly Excess over the 100% threshold (Le)	April & may Excesses over the 100% threshold (Le)
1	David T.O. Taluva	MOD	Strategic Leadership	28,000,000	5,512,974	22,487,026	408%	308%	16,974,052	33,948,104
2	Clifford B. Thomas	Immigration Department	Situation Room	3,000,000	692,251	2,307,749	333%	233%	1,615,498	3,230,996
3	Mohamed Conteh	MAF	Risk Communication	3,000,000	806,723	2,193,277	272%	172%	1,386,554	2,773,108
4	Brig Augustine Fefegula	MOD	Strategic Leadership	20,000,000	5,484,431	14,515,569	265%	165%	9,031,138	18,062,276
5	Augustine JandaMuana	MOD	Operations	3,000,000	876,920	2,123,080	242%	142%	1,246,160	2,492,320
6	Siake Kaye-Temmie	SLP	Operations	3,000,000	894,994	2,105,006	235%	135%	1,210,012	2,420,024
7	Victor M. Williams	SLP	Operations	3,000,000	894,994	2,105,006	235%	135%	1,210,012	2,420,024
8	Abdul Karim Koroma	SLP	Operations	3,000,000	906,452	2,093,548	231%	131%	1,187,096	2,374,192
9	Sidi A. Sowa	MOD	Transport Logistics	4,000,000	1,223,635	2,776,365	227%	127%	1,552,730	3,105,460
10	Francis Kaikai	MOF	Strategic Leadership	16,000,000	4,964,370	11,035,630	222%	122%	6,071,260	12,142,520
11	AlimamyAlimansBangura	SLP	Situation Room	3,000,000	995,452	2,004,548	201%	101%	1,009,096	2,018,192
12	Samuel Cole Lewis	MOD	Case Management	3,000,000	1,013,861	1,986,139	196%	96%	972,278	1,944,556
13	Ibrahim K Tarawally	SLP	Operations	3,000,000	1,020,452	1,979,548	194%	94%	959,096	1,918,192
14	Harold Thomas	MOHS	Strategic Leadership	16,000,000	5,877,176	10,122,824	172%	72%	4,245,648	8,491,296

No.	Staff Name	MDA	Pillar	NaCOVERC Monthly Allowance (Le) (A)	MDA Monthly Net Salary (Le) (B)	Difference (C)=(A-B)	Increase (D)=(C/B*100)	Excess over 100%	Monthly Excess over the 100% threshold (Le)	April & may Excesses over the 100% threshold (Le)
15	John Gerald Rogers	MOD	Transport Logistics	3,000,000	1,123,302	1,876,698	167%	67%	753,396	1,506,792
16	AlusineLappia	MOHS	Risk Communication	2,000,000	779,845	1,220,155	156%	56%	440,310	880,620
17	SulaimanKoroma	MOHS	Surveillance	2,000,000	801,980	1,198,020	149%	49%	396,040	792,080
18	Amatanu Bah	MOD	Transport Logistics	2,000,000	803,928	1,196,072	149%	49%	392,144	784,288
19	Amadu Bah	MOD	Transport Logistics	2,000,000	853,928	1,146,072	134%	34%	292,144	584,288
20	Ibrahim Bockarie	MOD	Transport Logistics	2,000,000	876,782	1,123,218	128%	28%	246,436	492,872
21	Arthur FatormaKarimu	MOD	National Coordinator's Office	2,000,000	876,920	1,123,080	128%	28%	246,160	492,320
22	Mohamed Kamara	MOD	National Coordinator's Office	2,000,000	879,282	1,120,718	127%	27%	241,436	482,872
23	Amara Foryoh	MOD	Operations	2,000,000	880,782	1,119,218	127%	27%	238,436	476,872
24	Olounfeh Williams	MOD	Transport Logistics	2,000,000	889,782	1,110,218	125%	25%	220,436	440,872
25	AlimanyTuray	MOD	Transport Logistics	2,000,000	901,782	1,098,218	122%	22%	196,436	392,872
26	Charles Gbla	MOD	Transport Logistics	2,000,000	906,920	1,093,080	121%	21%	186,160	372,320
27	FodayMassaquoi	MOD	National Coordinator's Office	2,000,000	909,282	1,090,718	120%	20%	181,436	362,872
28	Victor Bangalie	MOD	Operations	2,000,000	914,782	1,085,218	119%	19%	170,436	340,872

No.	Staff Name	MDA	Pillar	NaCOVERC Monthly Allowance (Le) (A)	MDA Monthly Net Salary (Le) (B)	Difference (C)=(A-B)	Increase (D)=(C/B*100)	Excess over 100%	Monthly Excess over the 100% threshold (Le)	April & may Excesses over the 100% threshold (Le)
29	IsataKargbo	MOD	Transport Logistics	2,000,000	919,782	1,080,218	117%	17%	160,436	320,872
30	SorieSesay	MOD	Transport Logistics	2,000,000	921,361	1,078,639	117%	17%	157,278	314,556
31	Ibrahim Bah	SLP	Situation Room	3,000,000	1,391,696	1,608,304	116%	16%	216,608	433,216
32	MorieBrima	MOD	National Coordinator's Office	2,000,000	932,420	1,067,580	114%	14%	135,160	270,320
33	Mohamed Mansaray	MOD	Operations	2,000,000	937,420	1,062,580	113%	13%	125,160	250,320
34	BrimaJayah	MOD	National Coordinator's Office	2,000,000	942,420	1,057,580	112%	12%	115,160	230,320
35	Thomas Rogers	MOD	National Coordinator's Office	2,000,000	942,420	1,057,580	112%	12%	115,160	230,320
36	Turay Mohamed Lamin	MOD	Transport Logistics	2,000,000	942,420	1,057,580	112%	12%	115,160	230,320
37	Abu Koroma	MOD	Transport Logistics	2,000,000	958,420	1,041,580	109%	9%	83,160	166,320
38	Omotayoh Fox	MOD	Transport Logistics	2,000,000	959,420	1,040,580	108%	8%	81,160	162,320
39	Patrick Bangura	MOD	Transport Logistics	2,000,000	959,420	1,040,580	108%	8%	81,160	162,320
40	LansanaBangura	MOD	Transport Logistics	2,000,000	961,861	1,038,139	108%	8%	76,278	152,556
41	FodaySankoh	MOD	NATIONAL COORDINATOR'S OFFICE	2,000,000	961,920	1,038,080	108%	8%	76,160	152,320
	Martin Sonnie	MOD	Transport				108%	8%		

No.	Staff Name	MDA	Pillar	NaCOVERC Monthly Allowance (Le) (A)	MDA Monthly Net Salary (Le) (B)	Difference (C)=(A-B)	Increase (D)=(C/B*100)	Excess over 100%	Monthly Excess over the 100% threshold (Le)	April & may Excesses over the 100% threshold (Le)
42			Logistics	2,000,000	961,920	1,038,080			76,160	152,320
43	Julius Augustine Smart	MOD	Transport Logistics	2,000,000	962,861	1,037,139	108%	8%	74,278	148,556
44	Solomon Lansana	MOD	National Coordinator's Office	2,000,000	978,861	1,021,139	104%	4%	42,278	84,556
45	CasspaKinranBaio	MOD	Transport Logistics	2,000,000	986,861	1,013,139	103%	3%	26,278	52,556
46	MomohSama	MOD	Transport Logistics	2,000,000	987,861	1,012,139	102%	2%	24,278	48,556
Total				177,000,000	61,173,326	115,826,674			54,653,348	<u>109,306,696</u>

APPENDIX 9– ALLOWANCES PAID TO STAFF ON SECONDMENT WHO COULD NOT BE FOUND FOR PHYSICAL VERIFICATION

No.	Staff Name	Designation	MDA	Pin Code	Employment Type	Pillar	Work Location	April Allowance (Le)	May Allowance (Le)
1	Abdul Karim Mbawah	Supervisors			GoSL	Surveillance	DHSE/EOC	4,000,000.00	3,000,000.00
2	Abdul Kassim Bangura	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
3	Abdulai Dumbuya	IT Engineer			GoSL	117	DHSE	1,200,000.00	1,200,000.00
4	Abigail Hughes	Clinical Asst. Nutritionist			GoSL	Food Assistance and Nutrition	Western Area Urban	3,200,000.00	3,200,000.00
5	Abu Bakarr Kamara	Runner for Pillar Lead			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
6	Abubakarr bundu	Finance Officer			IHPAU	Surveillance	DHSE/EOC	-	3,000,000.00
7	Ahmed Foray Samba	Specimen Management			GoSL	Surveillance	DHSE/EOC	-	3,000,000.00
8	Alhassan Taylor Kamara	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
9	Alieu Tommy	Outreach Officer			GoSL	Risk Communication	EOC	3,000,000.00	3,000,000.00
10	Alimamy David Fornah	SO3			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
11	Almamy Sawaneh	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00

12	Aminata Faith Jalloh	Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
13	Aminata S. Kargbo	Admin Budget			GoSL	Psychosocial	EOC	3,000,000.00	300,000.00
14	Aminata S. Koroma	Director/ Pillar Lead			GoSL	Food Assistance and Nutrition	EOC	4,000,000.00	4,000,000.00
15	Aminata Shamit Koroma	Food and Nutrition			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
16	Aminata Zakiatu Kargbo	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
17	Bintu Sudan Sesay	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
18	Bobson D. Fofanah	IPC Officer - M&E			GoSL	Infection Prevention and Control	EOC	3,200,000.00	3,200,000.00
19	Bockarie S. Momoh	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
20	Charles Ahmed Jah	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
21	Daphine F Gborie Sesay	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
22	David K.Kargbo	IDSR Data Lead			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
23	David Ngaujah	Lead Situation Room			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
24	David T.O. Taluva	Lead Operations RSLAF			GoSL	Strategic Leadership	EOC - Freetown	28,000,000.00	28,000,000.00

25	Dennis Shar Yembasu	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
26	Dennisha Browne	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
27	Dr Alfredo J. Moosa	Deputy Director, HSE			GoSL	Emergency Preparedness and Response	EOC	4,000,000.00	4,000,000.00
28	Dr Alie Wurie	Regional coordinator			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
29	Dr Juana Smith	Surveillance			GoSL	Strategic Leadership	EOC - Freetown	10,000,000.00	10,000,000.00
30	Dr Mathew Vandi	Technical Advisor/Partner Coord			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
31	Dr Mohamed I Jalloh	SLP Chief MO and Rep			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
32	Dr Momodu Sesay	Waste management/WASH			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
33	Dr Sartie Kenneh	Surveillance	MOHS		GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
34	Dr SJ Smith	Technical Advisor/Partner Coord			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
35	Dr Stephen Sevallie	Deputy Case Management			GoSL	Strategic Leadership	EOC - Freetown	16,000,000.00	16,000,000.00
36	Dr. Baimba Idriss	Operation officer 2			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
37	Dr. Bintu Mansaray	Mobile Treatment			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00

38	Dr. Canon T. Samba	Adviser			GoSL	Strategic Leadership	EOC - Freetown	28,000,000.00	28,000,000.00
39	Dr. Donald Bash-Taqi	Lead- Case Management	MOHS	122308	GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
40	Dr. James Squire	Programme Manager			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
41	Dr. Joseph Sam Kanu	Deputy Programme Manager			GoSL	Surveillance	DHSE/EOC	4,000,000.00	3,000,000.00
42	Dr. Lawrence A. Sandi	Drugs and Medical Supplies			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
43	Dr. Nathaniel Williams	Logistic Coordinator			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
44	Dr. Zikan Koroma	Deputy Laboratory			GoSL	Strategic Leadership	EOC - Freetown	16,000,000.00	16,000,000.00
45	Dr.Sulaiman Larkoh	Clinical and Scientific Lead			GoSL	Case Management	EOC	4,000,000.00	4,000,000.00
46	Edward Ellie	IPC Officer			GoSL	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
47	Elizabeth Swarray	Situation/update officer 2			GoSL	Case Management	EOC	2,000,000.00	2,000,000.00
48	Fatmata B.D. Jalloh	Surveillance Officer			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
49	Fatmata E. R. Ansumana	Pillar Representation			GoSL	Psychosocial	EOC	3,000,000.00	3,000,000.00
50	Fatorma S. Gottor	Field Monitors & Supervisors			GoSL	Strategic Leadership	WA Urban	-	3,200,000.00

51	Francesse Conteh	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
52	Francis Ngegbai	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
53	Gbessay Saffa	NSO- South			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
54	Gerald Thomas	ICT Officer			Government	ICT	EOC	3,000,000.00	3,000,000.00
55	Gibril kargbo	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
56	Gladys N Kamara	Training Coordinator			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
57	Haja Onojake	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
58	Hassan Samuel Kamara	Admin/Finance			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
59	Hawa-Stella Kuyembeh	Operations			GoSL	Operations	EOC	3,000,000.00	3,000,000.00
60	Helda Gibbs	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
61	Ibrahim S. Tarawali	Driver			GoSL	Surveillance	DHSE/EOC	2,000,000.00	2,000,000.00
62	Ibrahim Sorie Koroma	Outreach Officer			GoSL	Risk Communication	EOC	3,000,000.00	3,000,000.00
63	Idara Bangura	Lead Field Operations			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
64	Idara Sheriff	Facility Engineer			GoSL	Case Management	EOC	-	3,000,000.00

65	Isata A. Bangura	IPC Officer			GoSL	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
66	Ishmail Bangura	IPC Assistance			GoSL	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
67	Ismatu A Kenneh	Operations			GoSL	Operations	EOC	3,000,000.00	3,000,000.00
68	James Koroma	Operations			GoSL	Operations	EOC	3,000,000.00	3,000,000.00
69	Jia Bainga Kangbai	Supervisors			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
70	John karimu	Driver			GoSL	Situation Room	Freetown	2,000,000.00	2,000,000.00
71	Kadiatu Mafinda Conteh	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
72	Kadjiatu Massaquoi	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
73	Kanu Desmond	IT Specialist/Data Lead			IHPAU	Surveillance	DHSE/EOC		3,000,000.00
74	Kanu LM	Referral			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
75	Kassim Kamara	NSO	MOHS	133478	GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
76	Lansana James Falama	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
77	Lawrence S. Babawo	Supervisors			GoSL	Surveillance	DHSE/EOC	4,000,000.00	4,000,000.00
78	Magaret Mansaray	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00

79	Manso Jawara	SO1			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
80	Marion Williams	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
81	Mary Sillah	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
82	Miatta French	District Coordinators			GoSL	Strategic Leadership	W/A Urban	-	12,000,000.00
83	Mohamed B Kamara	IT Specialist/Data Lead			IHPAU	Surveillance	DHSE/EOC	-	3,000,000.00
84	Mohamed B. Jalloh	NSO- East			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
85	Mohamed Bangura	Quality Assurance Unit			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
86	Mohamed Haji Kella	Lead Psychosocial			GoSL	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
87	Mohamed Kamara	Driver			GoSL	Surveillance	DHSE/EOC	2,000,000.00	3,000,000.00
88	Mohamed S. Fofanah	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
89	Mohamed Turay	Driver - Security Lead			GoSL	Operations	EOC	2,000,000.00	2,000,000.00
90	Mohoi Yakuba	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
91	Mojeh Farma	EPI Info			GoSl	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
92	Muatapha Ben Coker	Outreach Officer			GoSL	Risk Communication	EOC	3,000,000.00	3,000,000.00

93	Musa Bockarie	National Specimen officer			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
94	Musa Seppah	Acting Stores Manager			GoSL	Medical Logistics	New England Ville	1,500,000.00	3,000,000.00
95	Patricia Kena Farma	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
96	Paul Kwashie	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
97	Prof. Sahr Moses Gevao	Lead- Laboratory			GoSL	Strategic Leadership	EOC - Freetown	28,000,000.00	28,000,000.00
98	Ralph E. Williams	Data Manager			GoSL	Infection Prevention and Control	EOC	4,000,000.00	4,000,000.00
99	Ramatu E. Ngauja	IPC Training Coordinator			GoSL	Infection Prevention and Control	EOC	4,000,000.00	4,000,000.00
100	Rebecca Boima	Secretary			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
101	Rebecca B Neale	Secretary			GoSl	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
102	Roland Rosenior	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
103	Sahr Simeon Gbandeh	Head of Operations- E.P.R			GoSL	Surveillance	Freetown	3,000,000.00	3,000,000.00
104	Saidu Minkail Conteh	Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
105	Saidu Samura	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00

106	Salieu Idrissa	Driver for Pillar Lead			GoSL	Case Management	EOC	3,000,000.00	3,000,000.00
107	Salifu Kaday Mansaray	Outreach Officer			GoSL	Risk Communication	EOC	3,000,000.00	3,000,000.00
108	Sallieu Jalloh	NSO- Northe West Region			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
109	Sallieu Koroma	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
110	Samuel .O French	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
111	Samuel Alpha Goba	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
112	Samuella G. Koroma	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
113	Sarata M. Kawa-Swarray	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00
114	Sia Jane Baion	Secretary to Coordinator COVID 19			GoSL	National Coordinator's Office	EOC	3,000,000.00	3,000,000.00
115	Solomon Caulker	Chief of Staff			GoSL	Strategic Leadership	EOC - Freetown	32,000,000.00	32,000,000.00
116	Sonnette Margai	IPC Officer			GoSL	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
117	Sr Aminata T. Koroma	NSO- Western Area			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
118	Theresa Bangura	Call Operator			GoSL	117	DHSE	1,200,000.00	1,200,000.00

119	Theresa Boima	NSO			GoSL	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
120	Unisa Sillah	IPC Assistance			GoSL	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
Total								<u>557,100,000.00</u>	<u>585,100,000.00</u>

APPENDIX 10 - GoSL STAFF AT NaCOVERC WITHOUT SECONDMENT LETTERS FROM THEIR MDAs OF ORIGIN

No.	Staff Name	Designation	MDA	Pin Code	Pillar	Work Location	April Allowance (Le)	May Allowance (Le)
1	Abdul K.Sesay	Dep. IDSR Data Lead & NSO- North	MOHS	102258	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
2	Abu Kargbo	Driver to Coordinator COVID 19	MOD	501800	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
3	Alimamy Alimans Bangura	Watch Keep/Incident Log Officer	SLP	229738	Situation Room	Freetown	3,000,000.00	3,000,000.00
4	Alpha Jaward	Security to Coordinator COVID 19	MOD	502794	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
5	Alusine Lappia	Driver	MOHS	124094	Risk Communication	EOC	2,000,000.00	2,000,000.00
6	Aminata Saccoh	District Support North	MOHS	No Pin Code	Situation Room	Freetown	3,000,000.00	3,000,000.00
7	Andrew Hassan Kamara	Operations Coordinator	MOD		Situation Room	Freetown	3,000,000.00	3,000,000.00
8	Ansumana Konneh	Psychosocial	MSWGCA	737863	Situation Room	Freetown	3,000,000.00	3,000,000.00
9	Arthur Fatorma Karimu	Security to Coordinator COVID 19	MOD	504951	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
10	Augustine Brima	Quality Assurance Manager	MOHS	128141	Medical Logistics	New England Ville	1,500,000.00	3,000,000.00
11	Augustine Janda Muana	Operations	MOD	501858	Operations	EOC	3,000,000.00	3,000,000.00
12	Augustine Kombo	Public Health Superintendent	MOHS	133480	Emergency Preparedness and Response	EOC	4,000,000.00	4,000,000.00
13	Betty Jonah	Senior Nutritionist-Quarantine Lead	MOHS	102199	Food Assistance and Nutrition	EOC	3,200,000.00	3,200,000.00
14	Binta Bah	NSO- North West	MOHS	130025	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00

15	Brima Samu Conteh	Personal Assistant to Coordinator COVID 19			National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
16	Celestin Musa Mansaray	Mental Health Nurse	MOHS		Case Management	EOC	-	3,000,000.00
17	Charles Keimbe	NSO – South	MOD		Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
18	Charles Kendema	Security to Coordinator COVID 19	MOD	508235	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
19	Christiana Robert	Outreach Officer	MOHS	134633	Risk Communication	EOC	3,000,000.00	3,000,000.00
20	Daniel Sesay	IPC Officer	MOD	130377	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
21	Daniel Sowa	Quarantine		135323	Situation Room	Freetown	3,000,000.00	3,000,000.00
22	Dr Dalinda Jiba	MD and Research Assistant	MOHS	134842	Case Management	EOC	4,000,000.00	4,000,000.00
23	Dr Santigie Sesay	Training Coordinator	MOHS	123246	Case Management	EOC	4,000,000.00	4,000,000.00
24	Dr. Abdul Razak Mansaray	Clinical and Scientific Officer	MOHS	134877	Case Management	EOC	4,000,000.00	4,000,000.00
25	Dr. Komba Sungo Mbriwa	Operation Officer 1	MOD	500080	Case Management	EOC	4,000,000.00	4,000,000.00
26	Eddie Musa	Security to Coordinator COVID 19	MOD	503233	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
27	Emmanuel Meemore Jones	Military Assistant to Coordinator COVID 19	MOD	500196	National Coordinator's Office	EOC	3,000,000.00	3,000,000.00
28	Esther Naasu Ngaojia	IPC Officer	MOHS	122436	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
29	Festus Amara	M&E Officer Surveillance	MOHS	122587	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
30	Foday Massaquoi	Driver	MOD	506658	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
31	Foday Sankoh	Security to Coordinator COVID 19	MOD	504613	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00

32	Gbangay Kanu	Surveillance Liaison	MSWGCA		Psychosocial	EOC	3,000,000.00	3,000,000.00
33	Hannah Sheriff	District Support Northwest	MOD	509676	Situation Room	Freetown	3,000,000.00	3,000,000.00
34	Henrieta Scott	Mental Health Nurse	MOHS	122401	Case Management	EOC	3,000,000.00	3,000,000.00
35	Ian Wurie	EPI-Intelligence	MOHS	135175	Risk Communication	EOC	3,200,000.00	3,200,000.00
36	Ibrahim Bah	Security – Police Liaison	SLP	225609	Situation Room	Freetown	3,000,000.00	3,000,000.00
37	Ini Imah	Mental Health Nurse	MOHS	132344	Case Management	EOC	-	3,000,000.00
38	Isata Kamara	Mental Health Nurse	MOHS	130320	Case Management	EOC	-	3,000,000.00
39	Issa Bangura	Strategic/Risk Communication Liaison	MOD	500229	Situation Room	Freetown	3,000,000.00	3,000,000.00
40	John Segbom Dumbuya	PA to Brig Taluva	MOD	502875	National Coordinator's Office	Eoc	2,000,000.00	2,000,000.00
41	Joseph Francis Syl Kaitibi	Security – Army Liaison	MOD	500447	Situation Room	Freetown	3,000,000.00	3,000,000.00
42	Kadijatu N. Kamara	NSO- Western Area	MOHS	131922	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
43	Kadrie Koroma	Outreach Officer	MOHS	180100	Risk Communication	EOC	3,000,000.00	3,000,000.00
44	Kpallu Kpakila Sahr	Quarantine Data Officer	MOHS	137875	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
45	Mamoud Massaquoi	Drugs Manager	MOHS	135327	Medical Logistics	EoC	2,000,000.00	2,000,000.00
46	Martin Elongima Ibrahim	IT Support Officer	MOD	501281	Situation Room	Freetown	3,000,000.00	3,000,000.00
47	Mary Digba Yamba	Mental Health Nurse	MOHS	131736	Case Management	EOC	3,000,000.00	3,000,000.00
48	Mary M. Sinnah	Data officer	MOHS	136994	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
49	Mathew Mustapha	Driver	ONS	600541	Situation Room	Freetown	2,000,000.00	2,000,000.00

50	Mathew Solomon Kambenh	Mental Health Nurse	MOHS		Case Management	EOC	-	3,000,000.00
51	Matilda Moiwo	NEMS coordinator/Referral		509582	Case Management	EOC	3,000,000.00	3,000,000.00
52	Matta Nyandemoh	NEMS Coordinator			Case Management	EOC		3,000,000.00
53	Melleh S. Sesay	Security EOC	MOD	502917	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
54	Mohamed Darboh	Security to Coordinator COVID 19	MOD	502995	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
55	Mohamed Jalloh	Driver to Coordinator COVID 19	MOD	500540	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
56	Mohamed Kamara	Security to Coordinator COVID 19	MOD	504229	National Coordinator's Office	EOC	-	3,000,000.00
57	Mohamed Koroma	Security to Coordinator COVID 19	MOD	503221	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
58	Morie Brima	Security to Coordinator COVID 19	MOD	505586	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
59	Moses Dumbuya	Mental Health Nurse	MOHS	No Pin Code	Case Management	EOC	-	3,000,000.00
60	Mustapha Sheku	Mental Health Nurse	MOHS	134952	Case Management	EOC	-	3,000,000.00
61	Mutivah Kappia	Clinical Nutritionist	MOHS	133190	Food Assistance and Nutrition	EOC	3,200,000.00	3,200,000.00
62	Omotayoh Fox	Light Vehicle Driver	MOD	506883	Transport Logistics	EoC	2,000,000.00	2,000,000.00
63	Patrick Lansana	Risk Communication		450596	Strategic Leadership	EOC - Freetown	14,000,000.00	14,000,000.00
64	Philip Aiah Komba	Security to Coordinator COVID 19	MOD	508561	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
65	Sahr Gbandeh	Technical Pillar Coordinator			Situation Room	Freetown	3,000,000.00	3,000,000.00
66	Samba Kamara	IDSR & CBS Data Officer	MOHS	133461	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00

67	Samuel Cole Lewis	Orderly Clerk	MOD	504585	Case Management	EOC	3,000,000.00	3,000,000.00
68	Sheku Koroma	Security to Coordinator COVID 19	MOD	501375	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
69	Solade Pyne Bailey	Principal Nutritionist- Nutrition Focal	MOHS	121016	Food Assistance and Nutrition	EOC	3,400,000.00	3,400,000.00
70	Solomon Lansana	Driver	MOD	504536	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
71	Sonny Kamara	Driver	MOD	502487	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
72	Thomas Rogers	Driver to Coordinator COVID 19	MOD	504306	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
73	Turay Mohamed Lamin	Despatch Rider	MOD	503374	Transport Logistics	EoC	2,000,000.00	2,000,000.00
74	Yusuf Bangura	Security to Coordinator COVID 19	MOD	503656	National Coordinator's Office	EOC	2,000,000.00	2,000,000.00
75	Yvonne Sally Dove	Case Management	MOD	509590	Situation Room	Freetown	3,000,000.00	3,000,000.00
Total							<u>191,500,000.00</u>	<u>217,000,000.00</u>

APPENDIX 11 - STAFF RECRUITED BY NaCOVERC NOT FOUND FOR PHYSICAL VERIFICATION

No.	Staff Name	Designation / Position	Employment Type	Pillar	Work Location	April Allowance (Le)	May Allowance (Le)
1	Abdul Karim Jalloh	ICT Officer	Private	ICT	EOC	3,000,000.00	3,000,000.00
2	Abdul Karim Will	ONS Spokesperson	EOC	Public Information	1/5/20	3,000,000.00	3,000,000.00
3	Alfred Jamiru	Social Mobilisation	Consultant	Strategic Leadership	EOC - Freetown	20,000,000.00	20,000,000.00
4	Alpha U. Jalloh	Driver	COVID-19	Risk Communication	EOC	2,000,000.00	2,000,000.00
5	Ambrose Ganda	Data Officer	Volunteer	Laboratory	EOC	-	1,500,000.00
6	Binneh K. Conteh	Field Monitors & Supervisors	Consultant	Strategic Leadership	WA Rural	-	6,400,000.00
7	Charles Andrew	Outreach Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
8	Edward Mansaray	Ambulance Driver	Volunteer	Surveillance	Freetown	-	3,000,000.00
9	Edward Metzger	Media Monitoring Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
10	Emmanuel A.B.Turay	Ag. Director NA	EOC	Public Information	1/5/20	4,000,000.00	4,000,000.00
11	Fatmata bakarr Sesay	Outreach Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
12	Fatmata Sawaneh	Social Mobilisation	Consultant	Strategic Leadership	EOC - Freetown	16,000,000.00	16,000,000.00

13	FrannessDimoh	Media Monitoring Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
14	Francis Sengo	Outreach Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
15	George Gindeh Kaiwu	Strategic Comm. Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
16	Ibrahim B. Koroma	Decontamination Officer	Volunteer	Infection Prevention and Control	EOC	-	1,000,000.00
17	Johannes Ansumana	Admin & Finance	Volunteer	Laboratory	EOC	3,000,000.00	3,000,000.00
18	Joseph Samura	Decontamination Officer	Volunteer	Infection Prevention and Control	EOC	-	1,000,000.00
19	Kelly D Koroma	Data Officer	Volunteer	Laboratory	EOC	3,000,000.00	3,000,000.00
20	Kottor Kay Kamara	Outreach Officer	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
21	Mohamed Kamara	Ambulance Driver	Volunteer	Surveillance	Freetown	-	3,000,000.00
22	Patrick Fatoma	Technical Assistant	COVID-19	Risk Communication	EOC	4,000,000.00	4,000,000.00
23	Precious Amabel Lebby	PA	EOC	Public Information	1/5/20	3,000,000.00	3,000,000.00
24	Rabi Tejan	Data officer	Volunteer	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
25	Sama Kai Banya	Logistics & Operations	Volunteer	Laboratory	EOC	3,000,000.00	3,000,000.00
26	Samai Brima	Graphic Design	COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00

27	Sharka Karim	Logistics Officer	Volunteer	Laboratory	EOC	3,000,000.00	3,000,000.00
28	Simon Peter Ruhweza	Quality Officer	Volunteer	Laboratory	EOC	3,000,000.00	3,000,000.00
29	Steven Ngaujah	Quality Assurance Unit	Consultant	Strategic Leadership	EOC - Freetown	-	24,000,000.00
30	Theresa Deloes	Supervisor Public Health	Volunteer	PSYCHOSOCIAL	EOC	3,000,000.00	3,000,000.00
31	Uzman Unis Bah	Media Analyst	EOC	Public Information	1/5/20	3,000,000.00	3,000,000.00
32	Victor Samuel O. Davies	District Coordinators	Consultant	Strategic Leadership	W/A Rural	-	12,000,000.00
33	Yatta Esther Kallon	Data officer	Volunteer	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
34	Yongai Saah Bona	Administrator Support Officer	Consultant	Situation Room	Freetown	3,000,000.00	3,000,000.00
Total						<u>109,000,000.00</u>	<u>160,900,000.00</u>

APPENDIX 12 - STAFF RECEIVING ALLOWANCES AT NACOVERC WITHOUT APPOINTMENT LETTERS

No.	Staff Name	Designation	MDA	Pin Code	Employment Type	Pillar	Work Location	April Allowance (Le)	May Allowance (Le)
1	Abayomi Clerkson	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
2	Abdulai Dumbuya	ICT Officer			Private	ICT	EOC	3,200,000.00	3,200,000.00
3	Alhassan Jalloh	Media Monitoring Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
4	Alusine Kargbo	Media Analyst			EOC	Public Information	1/5/20	3,000,000.00	3,000,000.00
5	Amadu Sesay	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	1,000,000.00	1,000,000.00
6	Baimba J. Timbo	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	-	1,000,000.00
7	Bockarie Boima	ICT Officer			Private	ICT	EOC	3,000,000.00	3,000,000.00
8	Brima Idriss Owen	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
9	Christiana kadie Taylor	Info. Officer NA			EOC	Public Information	1/5/20	3,200,000.00	3,200,000.00
10	Claudia C Coker	ICT Admin Assistant			Private	ICT	EOC	3,000,000.00	3,000,000.00
11	Conteh Miniratu	Outreach Officer			COVID-19	Risk Communication	Freetown	3,000,000.00	3,000,000.00
12	Edmond Massaquoi	ICT Officer			Private	ICT	EOC	3,000,000.00	3,000,000.00
13	Edward K. Sam	Donor Liason			Private	Situation Room	Freetown	3,000,000.00	3,000,000.00
14	Emmanuel Cortu	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00

15	Emmanuel Gbenga	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
16	Emmanuel Mac Boima	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
17	Emmanuel Ogundeyi	Website Administrator			COVID-19	Risk Communication	EOC	3,200,000.00	3,200,000.00
18	Fafia Bona	Media Monitoring Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
19	Fatmata Bintu Koroma	Discharge Coordinator			Private	Case Management	EOC	-	3,000,000.00
20	Francis Bangura	IT			Volunteer	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
21	Franklyn M. Claye	PA			EOC	Public Information	1/5/20	2,000,000.00	3,000,000.00
22	Haja Fatmata	Data officer			Volunteer	Surveillance	DHSE/EOC	3,000,000.00	3,000,000.00
23	Ibrahim Farrow	IPC Assistance			Volunteer	Infection Prevention and Control	EOC	3,000,000.00	3,000,000.00
24	Ishmail Koroma	ICT Officer			Private	ICT	EOC	3,000,000.00	3,000,000.00
25	James M. Swarray	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
26	James T. Kallay	Info. Officer NA			EOC	Public Information	1/5/20	3,200,000.00	3,200,000.00
27	John Abu Kanu	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
28	John Rashidu Bangura	Media Monitoring Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
29	Kai Sonda	District Support West			Consultant	Situation Room	Freetown	3,000,000.00	3,000,000.00
30	Kainwo Lily	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00

31	Lamin Kamara	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
32	Leo Probyns Koroma	Administrative Manager			Consultant	Situation Room	Freetown	3,000,000.00	3,000,000.00
33	Mariama M. Kamara	Administrative Support/Records			Consultant	Situation Room	Freetown	3,000,000.00	3,000,000.00
34	Masor M. Jalloh	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
35	Mohamed Farrow	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
36	Mohamed Kalokoh	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
37	Mohamed kamara	Outreach Officer			COVID-19	Risk Communication	EOC	-	3,000,000.00
38	Morlai Fofanah	Driver			EOC	Public Information	1/5/20	2,000,000.00	2,000,000.00
39	Mr. Abu Jalloh	Burial Coordinator			Private	Case Management	EOC	3,000,000.00	3,000,000.00
40	Musa Bangura	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	-	1,000,000.00
41	Musa Koroma	Ambulance Driver			Volunteer	Surveillance	Freetown	-	3,000,000.00
42	Mustapaha Kallon	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
43	Nagiba Abdallah	Info. Officer NA			EOC	Public Information	1/5/20	3,200,000.00	3,200,000.00
44	Osman Sesay	Accountant			Private	Case Management	EOC	3,000,000.00	3,000,000.00
45	Paul Masaray	Social Media Operator			EOC	Public Information	1/5/20	3,000,000.00	3,000,000.00
46	Rashid Fofannah	Driver			COVID-19	Risk Communication	EOC	2,000,000.00	2,000,000.00
47	Rhoda Doris Scott	Admin Technical Support			Private	Quarantine Management	EOC	3,000,000.00	3,000,000.00

48	Richard M. Largao	District Support South			Consultant	Situation Room	Freetown	-	6,400,000.00
49	S.W. James Koroma	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
50	Saffa Benjamin Foday	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
51	Senesie Sandy	Decontamination Officer			Volunteer	Infection Prevention and Control	EOC	2,000,000.00	2,000,000.00
52	Umarru Conteh	Outreach Officer			COVID-19	Risk Communication	EOC	3,000,000.00	3,000,000.00
Total								<u>123,000,000.00</u>	<u>141,400,000.00</u>

APPENDIX 13 – PAYMENTS MADE TO SUPPLIERS FOR THE PROVISION OF QUARANTINE FACILITIES

Date	PV No.	Payee	Description Voucher	As Per Payment	Amount (Le)
NaCOVERC					
05-May-20	AGD 0002585	Buya's Hotel	Hotel accommodation and feeding		701,250,000
30-May-20	AGD 0002578	Buya's Hotel	Payment for accommodation and feeding of quarantine persons.		1,753,125,000
28-May-20	AGD 0002590	Elizabeth Haja Korio	Payment for food and Non-food items to Bombali and Tonkolili Quarantine Houses		121,488,000
20-May-20	AGD 0002575	Swendeh General Services	Accommodation and feeding of quarantine persons		321,676,000
26-May-20	AGD 0002576	Swendeh General Services	Accommodation and feeding of quarantine persons		304,812,000
20-May-20	AGD 0002572	Swendeh General Services	Accommodation and feeding of quarantine persons		254,240,000
26-May-20	AGD 0002571	Swendeh General Services	Accommodation and feeding of quarantine persons		298,948,000
13-May-20	AGD 0002539	Abu Bakarr Koroma	Purchase of fish and charcoal for quarantine homes		26,930,000
28-May-20	AGD 0002587	Buya's Hotel	Payment for hotel accommodation and feeding		701,250,000
29-May-20	AGD 0002591	M & J Ltd.	Hotel accommodation and feeding.		597,500,000
29-May-20	AGD 0002593	Harmony Hotel	Hotel accommodation and feeding.		480,000,000
05-May-20	AGD 0002676	Masoila Lodge	Hotel accommodation and feeding.		48,000,000

05-May-20	AGD 0002598	Masoila Lodge	Hotel accommodation and feeding.	51,200,000
Sub-Total				5,660,419,000
MOHS				
24-Mar-20	20/014	Comfort Guest House	Payment for accommodation in respect of people quarantined at Comfort Guest House	33,075,000
24-Mar-20	20/013	Comfort Guest House	Payment for accommodation in respect of people quarantined at Comfort Guest House	23,034,375
27-Mar-20	-	Harmony Hotel	Payment for accommodation in respect of people quarantined at Comfort Harmony Hotel	226,800,000
24-Mar-20	-	Buya's Hotel	Payment of 50% in respect of accommodation, breakfast, lunch and dinner for quarantine people	331,340,625
24-Mar-20	-	Companero Hotel	Payment of 50% in respect of accommodation, breakfast, lunch and dinner for quarantine people	204,737,179
24-Mar-20	-	SLTU Hotel 5:10	Payment of 50% in respect of accommodation & meals for quarantine people	136,533,600
30-Mar-20	-	Hill Valley Hotel	Payment for accommodation , lunch, dinner and water in respect of isolated people	468,986,962
01-May-20	-	M & J International Ltd.	Payment for catering service for Kambia District Quarantine Home and Command Centre	609,128,100
02-Apr-20	20/035	Masoila Lodge	Payment for accommodation in respect of people isolated at Masoila	39,964,000
Sub-Total				2,073,599,841

IHPAU				
04-Apr-20	COVID-19/4/20/022	Stephen Sevalie	Feeding for staff and patient - Case Management	282,240,000
Sub-Total				282,240,000
Grand Total				<u>8,016,258,841</u>

APPENDIX 14 - ASSETS PROCURED THROUGH BANK TRANSFERS WITHOUT EVIDENCE OF DETAILS AND DELIVERY

Date	Cheque No.	Payee	Description	Amount (Le)
08-Jun-20	Bank Transfer	Magala Enterprise	Office Equipment and Stationery	93,366,000
17-Jun-20	Bank Transfer	Magala Enterprise	Procurement request for additional Furniture and Equipment	155,925,000
18-Jun-20	Bank Transfer	Fabiz Enterprises	Procurement request for additional Furniture and Equipment	474,579,000
19-Jun-20	Bank Transfer	Gassimu Hasmar Trading enterprise	Procurement request for additional Furniture and Equipment	229,635,000
19-Jun-20	Bank Transfer	Barracuda Investment and Logistic Enterprise	Procurement request for additional Furniture and Equipment	209,790,000
19-Jun-20	Bank Transfer	Al-Umar Ventures	Procurement request for additional Furniture and Equipment	199,395,000
23-Jun-20	Bank Transfer	House of Electronics(SL) LTD	Procurement request for additional Furniture and Equipments	412,965,000
26-Jun-20	00692304	Fats Boutique	Procurement of Metal Frame Chairs for Conference room	19,845,000
27-Jun-20	00692305	Fats Boutique	Procurement of Metal Frame Chairs for Conference room	8,505,000
Total				<u>1,804,005,000</u>

APPENDIX 14A – ASSETS PROCURED AT PRICES HIGHER THAN THE NPPA PRICE NORM

Date	P.V. #	Supplier	Assets Description	Qty	Unit Cost Per Supplier (Le)	NPPA Price Norm (Le)	Difference (Le)
19-Jun-20	1798	Al-Umar Ventures	Ergonomic High Back Swivel Chairs	28	7,000,000	2,150,000	4,850,000
18-Jun-20	1797	Barracuda Investment and Logistic Enterprise	Ergonomic High Back Swivel Chairs	21	7,000,000	2,150,000	4,850,000
			Settee Sofa Chairs	5	15,000,000	7,333,333	7,666,667
19-Jun-20	1796	Gassimu Hasmar Trading enterprise	Office Desks with 3 Drawers	21	7,500,000	2,000,000	5,500,000
			Coffee Tables	5	4,500,000	1,150,000	3,350,000
			Rectangular Tables	6	7,000,000	2,000,000	5,000,000
			Ergonomic High Back Swivel Chairs	3	7,000,000	2,150,000	4,850,000
18-Jun-20	1799	Fabiz Enterprises	Executive Desk	3	9,000,000	5,883,333	3,116,667
			Executive Swivel Chairs	3	7,000,000	4,066,667	2,933,333
			Office Desks with 2/3 Drawers	10	7,500,000	2,000,000	5,500,000
			Coffee Tables	2	4,500,000	1,150,000	3,350,000
			Workstations	4	16,500,000	12,183,333	4,316,667
			Sofas (3-seater)	2	15,000,000	7,333,333	7,666,667

Date	P.V. #	Supplier	Assets Description	Qty	Unit Cost Per Supplier (Le)	NPPA Price Norm (Le)	Difference (Le)
			4-seater Waiting Chairs	3	7,400,000		7,400,000
			Ergonomic Swivel Chairs	30	7,000,000	2,150,000	4,850,000
			Rectangular Tables	6	7,000,000	2,000,000	5,000,000
17-Jun-20	1791	Magala Enterprise	Office Workstation (sets)	11	15,000,000	12,183,333	2,816,667
08-Jun-20	2656	Magala Enterprise	Office Network Printer	2	13,500,000	4,813,333	8,686,667
			Giant Photo Copier	1	35,000,000	20,416,667	14,583,333
			HP Toner Cartridges	8	1,500,000	752,667	747,333
			Toner for Giant Photocopier	4	800,000	800,000	-
			Extension Cables	660	150,000	150,000	-
			Filling Caninet	1	1,700,000	1,566,667	133,333
			Memory Stick (8GB)	8	150,000	105,125	44,875
			External Hard Drive	8	1,500,000	1,241,000	259,000
			HP Toner Cartridges (Pro MFP M181fw)	4	1,600,000	1,500,000	100,000
26-Jun-20	2993	House of Electronics	Office Fridge	29	2,500,000	1,800,000	700,000
			32" Smart TV	27	3,500,000	2,356,667	1,143,333

Date	P.V. #	Supplier	Assets Description	Qty	Unit Cost Per Supplier (Le)	NPPA Price Norm (Le)	Difference (Le)
			75" Smart TV	6	37,000,000	35,000,000	2,000,000
			Heavy duty Wall mount for	6	1,200,000	1,000,000	200,000
			Stainless wall mount for 32" smart TV	27	450,000	150,000	300,000
			Workmanship	1	28,650,000	28,650,000	-
26-Jun-20	692304	Fat S. Boutique	Procurement of Metal Frame Chairs for Conference room	70	300,000	300,000	-
Total Inflated Price							<u>111,914,542</u>

APPENDIX 15 - LIST OF ASSETS NOT RECORDED IN AN ASSET REGISTER

No.	Description	Quantity	Estimated Unit Cost (Le)	Estimated Value (Le)
1	Executive Office Desk with extended Drawers	20	12,075,000	241,500,000
2	Executive Swivel Chair	20	4,066,667	81,333,333
3	Executive Visitors' Chair With wooden frame and cushion	2	2,200,000	4,400,000
4	Centre Table	3	1,150,000	3,450,000
5	Two Seater Sofa	3	6,650,000	19,950,000
6	Office Fridge (small size - West point)	20	2,000,000	40,000,000
7	Steel Cabinet with 4 drawers	12	1,800,000	21,600,000
8	Steel Cabinet with 2 drawers	12	1,566,667	18,800,000
9	HP Laser Printer	14	7,581,600	106,142,400
10	Large Size flat Screen Television (49 inches)	14	5,426,667	75,973,333
11	Small Size Flat Screen Television (32 inches)	13	2,356,667	30,636,667
12	Medium Size Flat Screen Television (43 inches)	3	4,416,667	13,250,000
13	Air Conditioner (AC) with dual Inverter	32	3,650,000	116,800,000
14	Work Station Desks with Drawer	56	12,183,333	682,266,667
15	Chair with Back Rest	63	50,000	3,150,000
16	Office Desk with drawers	26	4,495,000	116,870,000
17	Giant Print Copier	4	21,398,750	85,595,000
18	Safe	1	4,266,000	4,266,000
19	Lap Top Computer – HP	24	10,108,800	242,611,200

20	Lap Top Computer – Dell	10	10,108,800	101,088,000
21	Arm Chair with Back Rest	23	1,783,333	41,016,659
22	Swivel Chair	47	2,133,333	100,266,667
23	Electric Kettle	6	460,000	2,760,000
24	White Board	6	700,000	4,200,000
25	Conference Table - large size	1	10,768,333	10,768,333
26	Projector	4	11,000,000	44,000,000
27	Projector Screen	4	1,700,000	6,800,000
28	Water Dispenser	1	2,500,000	2,500,000
29	Automatic Voltage Regulator (5000-watt)	1	1,726,667	1,726,667
30	Smart UPS (650-VA)	1	1,463,700	1,463,700
31	Atcom Land Phone	2	1,000,000	2,000,000
Total				<u>2,227,184,626</u>

APPENDIX 16 - LIST OF DONATED ASSETS NOT MADE AVAILABLE FOR PHYSICAL VERIFICATION

Date	Donor	Asset Description	Qty	Estimated Unit Cost (Le)	Estimated Value (Le)
3rd May 2020	Africell	Smart Phones	350	250,000	87,500,000
4th April 2020	Africell	Smart Phones	241	250,000	60,250,000
4th April 2020	Guarantee Trust Bank	Veronica Standing Pump	25	500,000	12,500,000
17th April 2020	Sierra Leone Brewery Ltd	Press Pump with Tank	5	500,000	2,500,000
25th April 2020	Selena Enterprises	Foot pedal Hand washing Machine	1	500,000	500,000
25th April 2020	Orange SL	KGTEL K371 Mobile Phones	90	60,000	5,400,000
30th April 2020	Kings Foam & Mattress	3X6 Mattresses	200	300,000	60,000,000
1st May 2020	Caritas Freetown	Bed with Mattresses	15	1,500,000	22,500,000
1st May 2020	Sky Bank	Mega Phone	5	280,000	1,400,000
		3X6 Hospital Beds	10	1,500,000	15,000,000
		3X6 Mattresses	10	500,000	5,000,000
		Foot pedal Hand washing Machine - 200Lt.	10	500,000	5,000,000
7th May 2020	Indian Community	Dell i7 Laptops	5	10,108,000	50,540,000
		Printer - EPSON L3050	2	7,581,000	15,162,000

8th May 2020	Church of Jesus Christ of Latter Day Saints	Infrared Thermometer Machine	60	500,000	30,000,000
		Miller Tank - 10000 Lt	1	5,000,000	5,000,000
11th May 2020	Nasser Ayoub	Hospital Bed	7	1,500,000	10,500,000
		Mattress	7	500,000	3,500,000
		Drip Stand	4	100,000	400,000
14th May 2020	Hidaya Foundation	Hospital Bed	3	1,500,000	4,500,000
		Wheel Chair	6	750,000	3,000,000
		Frame for toilet-wheel chair	2	250,000	500,000
27th May 2020	National Revenue Authority	Mattress	100	500,000	50,000,000
		Pillow	100	25,000	2,500,000
Total					453,152,000

APPENDIX 17 – ITEMS RECEIVED BY VARIOUS PERSONNEL OF NaCOVERC FOR THE SUPPLY TO QUARANTINE HOMES

Date	IV Number	Recipient	Detail	Quantity	Estimated Unit Price (Le)	Estimated Amount (Le)
17th April 2020	IV 020	Capt. Y Mansaray	25kg Bag Rice	17	150,000	2,550,000
26th April 2020	IV 056	Rhoda Scott	25kg Bag Rice	40	150,000	6,000,000
			50kg Bag Rice	20	300,000	6,000,000
8th May 2020		Rhoda Scott	25kg Bag Rice	30	150,000	4,500,000
			50kg Bag Rice	30	300,000	9,000,000
12th May 2020	IV 070	Neneba Jalloh	25kg Bag Rice	50	150,000	7,500,000
			50kg Bag Rice	50	300,000	15,000,000
			Maltina Drinks - cartoons	100	144,000	14,400,000
			Sugar 25kg	10	190,000	1,900,000
			Sugar 50kg	15	360,000	5,400,000
			Sugar 1kg	60	7,200	432,000
			Tomato Paste - cartoons	10	100,000	1,000,000
			Sardine – Cartoons	4	750,000	3,000,000
14th May 2020	IV074	Lt. Col. Saidu	25kg Bag Rice	50	150,000	7,500,000
			Palm Oil – Gallons	30	33,600	1,008,000
			Vegetable oil – gallons	10	42,800	428,000
15th May 2020	IV076	Capt. M.M. Mansaray	25kg Bag Rice	60	150,000	9,000,000
			Vegetable oil – gallons	40	42,800	1,712,000
			Palm Oil – Gallons	30	33,600	1,008,000
			Maggie – cartoons	7	400,000	2,800,000
			Tomato Paste - cartoons	15	100,000	1,500,000
			Sugar 25kg Bags	5	190,000	950,000
			Onion – Bags	5	120,000	600,000

16th May 2020	IV078	Capt. M.M. Mansaray	25kg Bag Rice	80	150,000	12,000,000
			Vegetable oil – gallons	46	42,800	1,968,800
			Palm Oil – Gallons	46	33,600	1,545,600
			Tomato Paste - cartoons	4	100,000	400,000
			Water – Bundle	50	3,000	150,000
20th May 2020	IV080	Capt. M.M. Mansaray	25kg Bag Rice	100	150,000	15,000,000
			Palm Oil – Gallons	20	33,600	672,000
			Vegetable oil – gallons	20	42,800	856,000
			Onion – Bags	2	120,000	240,000
			Tomato Paste - cartoons	2	100,000	200,000
			Maggie cube – packets	30	20,000	600,000
26th May 2020	IV084	Capt. M.M. Mansaray	25kg Bag Rice	60	150,000	9,000,000
			Palm Oil – Gallons	30	33,600	1,008,000
			Vegetable oil – gallons	30	42,800	1,284,000
			Maggie – cartoons	1	400,000	400,000
			Tomato Paste - cartoons	1	100,000	100,000
			Onion – Bags	3	120,000	360,000
			Water – Bundle	100	3,000	300,000
Total						149,272,400

APPENDIX 17A– ITEMS RECEIVED BY A STAFF MEMBER FOR THE SUPPLY TO QUARANTINE HOMES NOT BROUGHT TO ACCOUNT

Date	Issue Voucher Number	Recipient	Details	QTY	Estimated Unit Price (Le)	Estimated Amount (Le)
12th May 2020	IV 070	Neneba Jalloh	25kg Bag Rice	50	150,000	7,500,000
			50kg Bag Rice	50	300,000	15,000,000
			Maltina Drinks - cartoons	100	144,000	14,400,000
			Sugar 25kg	10	190,000	1,900,000
			Sugar 50kg	15	360,000	5,400,000
			Sugar 1kg	60	7,200	432,000
			Tomato Paste - cartoons	10	100,000	1,000,000
			Sardine – Cartoons	4	750,000	3,000,000
Total Estimated Value						48,200,000

APPENDIX 18- ESTIMATE OF THE VALUE OF ITEMS DONATED IN APRIL 2020 BUT NOT TAKEN ON LEDGER CHARGE

Date	Ev Ref. No.	Donor	Item	Qty	Estimated Unit Price (Le)	Amount (Le)
15.04.2020	50	Indian and Lebanese Community	25 Kg Big Joe Rice	1,000	150,000	150,000,000
15.04.2020	50	Indian and Lebanese Community	2Kg Sugar Bags	1,000	50,000	50,000,000
14.04.2020	48	Comodities Trading	Packet Sugar	100	9,000	900,000
20.04.2020	47	Eco Bank	Big Joe Rice	1,500	150,000	225,000,000
20.04.2020	46	Commodities Trading Co.	Big Joe Rice	1,500	150,000	225,000,000
17.04.2020	45	Sierra Leone Brewery Limited	address pump veronica tank	5	1,000,000	5,000,000
"	"	" "	Veronica Bucket	50	100,000	5,000,000
"	"	" "	Toilet roll large	48	60,000	2,880,000
"	"	" "	Toilet roll small	148	60,000	8,880,000
"	"	" "	Crate Maltina drink	1,000	120,000	120,000,000
"	"	" "	Hand Wash Tank	2	1,000,000	2,000,000
"	"	" "	Cartoon Saba Bar Soap	22	150,000	3,300,000
"	"	" "	Fresh Multipurpose soap bar	2	170,000	340,000
"	"	" "	Solar Multipurpose soap	3	180,000	540,000
"	"	" "	Lemon Liquid soap	5	100,000	500,000
"	"	" "	Tap head green	50	50,000	2,500,000

"	"	"	Facial tissue pkt	14	50,000	700,000
"	"	"	Facial tissue pkt	5	50,000	250,000
"	"	"	face mask pkt	5	60,000	300,000
24/4/2020	44	Rokel Commercial Bank	50kg bag of rice	100	250,000	25,000,000
"	"	"	50kg sugar	50	200,000	10,000,000
"	"	"	25 Kg sugar	50	120,000	6,000,000
"	"	"	Gallon paddy cooking oil	100	250,000	25,000,000
"	"	"	Cart. Dole Maggie	10	120,000	1,200,000
"	"	"	Carton Ami Maggie	10	120,000	1,200,000
"	"	"	Cart. Padi tomatoe	1,000	100,000	100,000,000
"	"	"	bag of Onions	50	150,000	7,500,000
24/4/2020	43	Rokel Commercial Bank	50 kg bag of sugar	50	300,000	15,000,000
"	"	"	25 kg bag of sugar	50	200,000	10,000,000
"	"	"	50kg of rice	100	300,000	30,000,000
"	"	"	Gallons of cooking oil	100	250,000	25,000,000
"	"	"	Cartons of Amie Maggie	10	200,000	2,000,000
"	"	"	Cartons Dolley of Maggie	10	150,000	1,500,000
"	"	"	Cartoons of tomatoe paste	100	200,000	20,000,000

"	"	"	Bags big of Onions	50	250,000	12,500,000
25/4/2020	42	Selina Enterprise	Foot pedal hand washing machine	1	1,000,000	1,000,000
25/4/2020	41	Orange Sierra Leone	Pcs KG TEL Mobile phone	90	120,000	10,800,000
"	"	"	Pcs Sim card	90	5,000	450,000
28/4/2020	39	Jamal Shallop	5 litre Palm Oil	3,286	60,000	197,160,000
29/4/2020	38	Fambul Trading Company Limited	20L rubber jerry of can oil	3,286	250,000	821,500,000
28/4/2020	37	Jamal Jonny Sallop	80 kg Carton Protect bar soap	550	150,000	82,500,000
"	-	"	5 litre Palm oil Rubber	714	60,000	42,840,000
28/4/2020	36	Kissy industry and Trading	80kg Carton protect bar soap	550	150,000	82,500,000
28/4/2020	35	Fambul trading Company	5 L can oil	550	60,000	33,000,000
28/4/2020	34	King Foam	3 x6 Mattress	200	750,000	150,000,000
Total						<u>2,516,740,000</u>

APPENDIX 18A- ANALYSIS SHOWING BAGS OF RICE NOT BROUGHT TO ACCOUNT

Date	Ev Ref. No.	Donor	Item	Qty (50kg)	Qty (25kg)
15.04.2020	50	Indian and Lebanese Community	25 Kg Big Joe Rice		1,000
20.04.2020	47	Eco Bank	Big Joe Rice		1,500
20.4.2020	46	Commodities Trading Co.	Big Joe Rice		1,500
24.04.2020	44	Rokel Commercial Bank	50kg bag of rice	100	
Total				100	4,000
Quantity Issued during April				100	1,996
Expected Balance				-	2,004
Quantity Brought Forward on stock card in May				-	639
Missing Quantity				-	1,365
Estimated Valued of Missing Quantity (@150,000 per bag of 25kg)				Le204,750,000	