



**Performance Audit
Report on the
Management
of Government
Vehicles**

**Ministry of
Transport and
Aviation &
Sierra Leone Road
Safety Authority**

MAY 2020

FOREWORD

In submitting this Performance Audit report for tabling in Parliament, I refer to section 11 of the Audit Service Act of 2014, which sets out the role of the Audit Service thus: “to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds”.

Section 11 (2c) of the Audit Service Act, 2014 gives the mandate to the Audit Service to carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds. Section 65 (6) of the Public Financial Management Act of 2016 states that, "nothing in this section shall prevent the Auditor-General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report".

In line with my mandate as described above, I have the pleasure and honour to submit a detailed report on the performance audit relating to the management of government vehicles.

A handwritten signature in blue ink, appearing to read "Lara Taylor-Pearce".

Lara Taylor-Pearce- FCCA, FCA (SL) (Mrs.)
AUDITOR GENERAL

ABBREVIATIONS AND ACRONYMS

ASSL	Audit Service Sierra Leone
CFR	Consolidated Financial Revenue
DfID	Department for International Development
EU	European Union
GoSL	Government of Sierra Leone
Le	Leone
MDA	Ministries, Department and Agencies
MoD	Ministry of Defence
MoFED	Ministry of Finance and Economic Development
MoHS	Ministry of Health and Sanitation
MLSS	Ministry of Labour and Social Security
MTA	Ministry of Transport and Aviation
NAGPC	National Assets and Government's Property Commission
NEMS	National Emergency Medical Services
NERC	National Ebola Response Centre
NGO	Non-Governmental Organisation
NMVP	National Motor Vehicle Policy
NPPA	National Public Procurement Authority
NRA	National Revenue Authority
ONS	Office of National Security
RSLAF	Republic of Sierra Leone Armed Forces
SLP	Sierra Leone Police
SLRSA	Sierra Leone Road Safety Authority
SLRTC	Sierra Leone Road Transport Cooperation
SSL	Statistics Sierra Leone
UNICEF	United Nations International Children's Emergency Fund
UNOPS	United Nations Office for Project Services
US\$	United States Dollar
WB	World Bank

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EXECUTIVE SUMMARY

The achievement of MDAs strategic objectives and goals largely depend on the role that government vehicles play in moving employees and equipment from one location to another. This role widely varies; ranging from daily use for short-term travel needs such as attending meetings or trainings, to long-term needs for employees traveling across the country to perform their day-to-day official duties.

Government vehicles include vehicles of all categories and make attached to duly authorised personnel of projects, ministries, department and agencies (MDAs), and Sierra Leone's overseas missions and embassies, which are registered as such. They are managed by two key institutions namely the Ministry of Transport and Aviation (MTA) and the Sierra Leone Road Safety Authority (SLRSA). The MTA and the SLRSA work with other institutions in the process of managing government vehicles. These institutions include the National Public Procurement Authority (NPPA), the National Assets and Government Property Commission (NAGPC), the Sierra Leone Police (SLP), the Ministry of Labour and Social Security (MLSS) and other MDAs.

The management process of government vehicles involves acquisition, registration, maintenance and disposal. The MTA oversees the formulation of policies and ensures that those policies are adhered to. The SLRSA is an autonomous body of the MTA and has the responsibility to regulate and coordinate all vehicle related issues within Sierra Leone.

The Government of Sierra Leone (GoSL) has spent huge sums of money on the management of its vehicles. Between the period 2014 and 2017, the Government has spent the sum of Le515 billion on acquisition, registration and maintenance of its vehicles. This does not include vehicles procured directly by MDAs. Despite this amount of spending by government, MDAs are still in need of vehicles to run their operations. There have also been reported cases of mismanagement and disorderly handling of government vehicles ranging from looting to abandonment in garages and other unideal places around the country.

It is against this background and the Auditor-General's mandate, as enshrined in Section 119 (2) of the 1991 Constitution of Sierra Leone, that the Audit Service Sierra Leone (ASSL) carried out a performance audit on the management of government vehicles, to assess whether government vehicles were effectively managed by MTA and SLRSA between the period 2014 and 2017.

The following is a summary of the key findings, conclusions and recommendations arising from the audit:

Key Findings

General Observations

- In 2016, the MTA designed a National Motor Vehicle Policy (NMVP) as a framework to optimise the management and use of government vehicles for the benefit of MDAs and the nation. This policy aimed at reducing capital, maintenance and running costs and minimising wastage, misuse and abuse of public facilities. Even though this policy has been in use by MDAs since its development, it has still not been finalised. The delay in finalising this document has led to non-compliance by government officers. For instance, government officers continue to hold more than one vehicle; in contravention of section 3.3.6.1 of the NMVP.
- A comprehensive register of government vehicles was neither maintained by the MTA nor the NAGPC. According to the Civil Service Code, Regulations and Rules/Administrative Manual

and the NAGPC Act of 1990, these two institutions are supposed to maintain a register of all government vehicles. The failure by these two institutions to properly account for the total number of government vehicles exposes them to loss or misuse.

Acquisition

Government vehicles are acquired through procurement by the MTA and other MDAs in accordance with the Public Procurement Act and Regulations of 2004 and 2006, respectively. They can also be acquired through donations by international organisations. Several anomalies were noted in the manner government vehicles were acquired by the MTA and the Ministry of Defence (MoD). These anomalies which might have resulted from improper contract administration and monitoring have led to a potential loss of government's limited resources. These anomalies include but not limited to the following:

- A contract which was signed between the MoD (representing GoSL) and Poly Technologies on 15th June 2016 for the supply of peace support operations equipment to the Republic of Sierra Leone Armed Forces (RSLAF) was not properly administrated and monitored by the MoD. As a result, the contractor who was supposed to deliver 267 assorted vehicles and other peace support operations equipment within 180 days upon signing the contract has not done so, even though an initial 10% payment of US\$3,939,607 was made to that contractor on 29th August, 2016. It was also noted that withholding taxes amounting to US\$196,980.35 was not deducted from this amount and paid through the National Revenue Authority (NRA) into the Consolidated Revenue Fund (CRF). Apart from the fact that the terms and conditions of the contract have been breached by Poly Technologies, the MoD has not taken any action to terminate the contract and recover the amount paid to the contractor.
- A contract which was signed between the MTA (representing the GoSL) and Platinum & Co on 9th July 2015 for the supply of 40 vehicles to the Ministry of Justice was inadequately administrated and monitored by the MTA. As a result, the contractor has only delivered 10 vehicles, even though 50% of the contract value of US\$3,037,408 was paid to him on 3rd August, 2015. It was also noted that the 50% advance payment that was made to the contractor was in contravention of Section 135 (3) of the Public Procurement Regulations of 2006 which states that "the total amount of an advance payment shall not exceed thirty percent of the total contract price". Of utmost concern was the fact that the extended deadline of 31st January, 2017 which was given to the contractor to supply the remaining 30 vehicles has also been breached by same. Despite this concern, the MTA has not taken any action to terminate the contract and recover the amount paid to the contractor.
- The controls over the payment of custom duties for acquired/ordered government vehicles were not appropriate. On some occasions, the charges for custom duties were included in the contract prices of acquired/ordered vehicles but were not paid through the NRA into the CRF. On other occasions, charges were neither included in the quotations of acquired vehicles, nor paid through the NRA into the CRF. The total charges for which evidence of payment through the NRA into the CRF was unavailable amounted to US\$1,780,890, and the cost of ordered vehicles for which charges were not included in the contract quotations and paid through the NRA into the CRF also amounted to US\$27,048,723.
- The technical specification of vehicles acquired for Ministers and Heads of MDAs were in contravention of the 4 cylinder (6 cylinder if approved by MTA) specifications prescribed in section 3.2.1 of the NMVP, 2016. A total of 40 vehicles with 8 cylinder specification were

acquired by the MTA for Ministers and Heads of MDAs at a total cost of US\$2,910,420. As a result of this violation, government might have incurred additional expenditure in the acquisition and upkeep (fuel cost, repairs and maintenance) of those vehicles.

- Vehicles acquired by the MoHS through donations by international partners such as the United Kingdom's Department for International Development (DfID), United Nations Children's Emergency Fund (UNICEF), and United Nations Office for Project Services (UNOPS) were not properly accounted for. Out of the 124 vehicles that were donated by these institutions, only 58 were recorded in the inventory register of MoHS. The remaining 66 vehicles were neither recorded in the inventory register nor made available for verification. We were also able to verify the existence of 170 ambulances out of the 199 that were transferred to the National Emergency Medical Services (NEMS) by the MoHS (when the Resilient Zero Programme at the MoHS was closed in December 2017). The whereabouts of the remaining 29 is still unknown. The failure to provide an account of these vehicles may indicate that they have either been personalised or put into other use.

Registration

The responsibility for the registration of vehicles and trailers rests solely with the SLRSA. According to the NMVP 2016, all government vehicles must be registered in the name of the MDA that owns the vehicle and covered by a registered insurance company in Sierra Leone. The registration process of government vehicles was most times done in contravention of the dictates of the NMVP and the Traffic Act of 2007. This was evidenced by the following:

- Over 1000 government vehicles were registered by the SLRSA as private or commercial. According to the Transport Manager at the SLRSA, most MDAs vehicles were registered private or commercial for security reasons. As a result, government vehicles might have been personalised or used for inappropriate purposes.
- Vehicles owned and controlled by the MoD/RSLAF were neither registered with SLRSA nor insured by a reputable insurance company. Interviews with senior officers of the MoD revealed that their vehicles carried special registration number plates that were designed and printed by staff of their workshop. According to the Assistant Chief of Defence Staff (ACDS) Support and Logistics, this had been the practice of the MoD from time immemorial. As a result, the MTA and the SLRSA were not able to provide an account of the vehicles owned and controlled by the MoD.
- The transfer of vehicles from one MDA to another was not appropriately done. Section 3.4.4 of the NMVP requires vehicles to be transferred from one MDA to another based on instruction from the MTA. However, 16 vehicles were transferred from Statistics Sierra Leone (SSL) to the Ministry of Finance and Economic Development- MoFED in 2016 without any evidence of instruction from the MTA and confirmation of receipt. This might have exposed those vehicles to loss or conversion into other use.

Repairs and Maintenance

Repairs and maintenance of government vehicles are carried out based on a certified inspection report by the SLRSA. This enables government vehicles to be maintained in a clean, safe and roadworthy condition that ensures the safety of the driver, passengers and other road users, and project a positive public image. The audit revealed several anomalies in the way and manner

government vehicles were repaired and maintained. These anomalies which might have reduced the economic lives of government vehicles and rendered them unserviceable include the following:

- Some MoHS vehicles which were in custody of the Office of National Security (ONS) were abandoned in a private garage instead of a police station or other secured location. Investigations revealed that 10 vehicles had been parked in this private garage for more than three years without any form of maintenance or other action. These vehicles were found in a deplorable state, exposed under trees with leaves forming debris on them.
- The number of inspections conducted on government vehicles by the SLRSA for the review period was well below the required number of inspections, taking into consideration the number of registered government vehicles that existed during the period under review. For instance, in 2017, 311 inspections were conducted as compared to the required number of inspections of 22,652 (i.e., only 1.4% of the required number of inspections was carried out). The failure by MDAs to send their vehicles to the SLRSA was noted by senior personnel of the SLRSA as the main cause for the limited number of inspections.
- The MoD/RSLAF vehicles were not sent to the SLRSA before and after their repairs and maintenance. As a result, no pre and post inspections were conducted by the SLRSA to know the type of mechanical fault, and whether repairs and maintenance work were successful.
- The garage/workshop of the MoD/RSLAF which was used for the repairs and maintenance of its vehicles was underutilised. This was evidenced by the fact that the MoD had an arrangement with a private company for the repairs and maintenance of senior military officers' vehicles. The lack of equipment in the MoD garage was noted by senior military officers as one of the reasons for the use of a private company. This might have resulted in government expenditure being duplicated for the same purpose.

Disposal

The boarding and/or disposal of government vehicles depends on the action taken by the MTA in ensuring that those vehicles are certified as unserviceable by the SLRSA and approved by the NAGPC accordingly. The disposal actions by the MTA during the review period were to a large extent not open, competitive and transparent. These actions as described below range from non-compliance with rules and regulations, improper accountability, undervaluation of vehicles, to the boarding of vehicles to fictitious buyers.

- A total of 101 government vehicles were rendered unserviceable by the MoHS and sent to the SLRSA for technical examination. Upon receipt by the SLRSA, 83 of these vehicles were valued and boarded for amounts totalling Le246,300,000. However, the evidence to indicate that this amount was paid through the NRA into the CRF was not made available for verification. The whereabouts of the 18 vehicles which were not valued by the SLRSA remains unknown. There was also no evidence to indicate that disposal procedures such as clearances from the NAGPC, advertisement/tender process, bidding documents and award letters as stated in the NAGPC Act of 1990, and the Public Procurement Act, 2004 were followed by MTA for both the above and 408 other vehicles.
- A total of 41 vehicles which life spans were less than 5 years, were written off as unserviceable without any form of evidence such as records showing high maintenance cost or accident reports rendering them unserviceable. It may appear as if serviceable government vehicles were classified

as unserviceable and disposed by government officials for personal gains. As a result, government may not have achieved maximum value for public expenditure.

- A total of 14 MoHS's vehicles which were recommended by the SLRSA for repairs (at a reasonable cost) and further verification were not made available for inspection, despite several visits to the Ministry for same. This could mean that those vehicles have either been disposed of for personal gains or converted into other use.
- A total of 104 military vehicles were sold to four private individuals at a total amount of Le96,600,000. Out of these four individuals, we physically contacted two who did management representations on 12th July 2019, certifying (and witnessed by their representatives) that they have never bought military vehicles at any point in time during the period under review. The other two individuals, who could only be reached via telephone, outrightly denied having vehicle dealings with any government department during the review period. This could mean that government officers within the MTA falsified the disposal records for them to look as if private individuals were the buyers of those vehicles when in fact those vehicles might have been procured by some personnel of the MTA for meagre sums.
- The valuation of unserviceable vehicles by the SLRSA was well below their residual values. For instance, 104 military vehicles with brand names such as Land Rovers, Steyrs, Mercedes Benz Ategos and Pinzgaur were valued and disposed of for as little as Le50,000 and Le100,000 each. It was also observed from an SLRSA's valuation report that the MoHS's vehicles (with brands ranging from Toyota Land Cruisers to Ford Ranger Vans) with minor defects like electrical and undercarriage problems were disposed of for as little as Le1,500,000. Many more vehicles with similar defects were disposed of for meagre sums. According to the 2014/2015 Internal Audit report of the MTA, the undervaluation of these vehicles by the SLRSA was because government officials also bided for them.
- A high risk of connivance was noted in the valuation of government vehicles between the vehicle examiners at the SLRSA and officers at the MTA. This could be based on the premise that when vehicles are valued well below their residual values, officers at the MTA could end up becoming the buyers of those vehicles. For instance, a review of NRA receipt number 658662 and pay-in-slip number 35361 (First International Bank) revealed that a government vehicle with registration number UN135, and specification, Nissan Patrol Jeep was sold to one Bintu Massaquoi of 9 Hagan Street Freetown on 7th January 2015 for a meagre sum of Le1,500,000. Upon further investigations, we noted that the telephone/contact number on the pay-in-slip (i.e. 077-87-88-20) belonged to the former Procurement Officer of the MTA who oversaw the disposal action. This is a clear manifestation of government's continued loss of revenue from the disposal of its vehicles.

Overall Conclusion

The findings of this report indicate that there are lapses in the way government vehicles are being managed by the MTA and the SLRSA. These lapses which include improper contract administration and monitoring, non-compliance with rules and regulations, improper accountability, lack of control over the registration and inspection processes, undervaluation of unserviceable vehicles, disorderly handling of vehicles, and the boarding of vehicles to fictitious buyers, have created room for the misuse and loss of government vehicles at the detriment of government's limited resources.

The audit also revealed that the NMVP which was designed by the MTA as a framework to optimise the management and use of government vehicles has not yet been finalised, even though it has been in use by MDAs since its development. This has been one source for non-compliance with its dictates. It was also clear from the audit that the SLRSA has no control over the registration process of vehicles owned and controlled by the MoD. As a result, neither the MTA nor the SLRSA was able to provide an account of the MoD's vehicles. The high risk of connivance between the vehicle examiners at the SLRSA and officers at the MTA was noted as one of the sources for the undervaluation of government's unserviceable vehicles. These problems put together have rendered the management process ineffective and led to government's continued loss of its limited resources.

Recommendations

The MTA and SLRSA should collaborate with key stakeholders to address the issues raised above. The specific recommendations on these issues are as follows:

- In facilitating compliance with the dictates of the NMVP, the Permanent Secretary of the MTA in collaboration with other stakeholders should ensure that the document is finalised and formally rolled out to the MDAs. This will help promote accountability and transparency in the acquisition, registration, maintenance, and disposal process of government vehicles.
- The Director of Transport at the MTA in collaboration with personnel at the NAGPC should conduct a vehicle census exercise with immediate effect and thereafter, establish a comprehensive database of all government vehicles. This database should be updated as and when vehicles are acquired and disposed of.
- The Permanent Secretary at the MTA should ensure that contracts for the acquisition of vehicles are properly administrated and monitored from initiation to completion. This includes the supply of vehicles according to contract agreements, payment of custom duties for all ordered vehicles to the NRA, and the retention of documentary evidence in support of such transactions.
- The Permanent Secretary at the MTA and other heads of government entities should ensure that all agreements between the GoSL and contractors in which the duration for the supply of vehicles has long since elapsed are terminated, and the amounts paid to the contractors together with the charges for liquidated damages recovered with immediate effect.
- To save government from incurring additional expenditure in the procurement and upkeep (i.e., fuel, repairs and maintenance) of its vehicles, the Director of Transport at the MTA should ensure that the specification of vehicles for MDAs is in accordance with the dictates of the NMVP, 2016.
- The Transport Manager at the MoHS should ensure that the Ministry's inventory register is regularly updated to reflect all the vehicles acquired through donation and procurement. In addition, the unaccounted vehicles (including the 29 ambulances) should be made available for audit verification within 15 days upon receipt of this report.
- The Director of Transport at the SLRSA should ensure that registration of government vehicles as private or commercial is prohibited with immediate effect. Registration should be done in accordance with the NMVP 2016, and the Traffic Act of 2007. In addition, government vehicles that are currently registered as private or commercial should be regularised with immediate effect.
- The Director of Transport at the SLRSA whose responsibility is to ensure the approval of all vehicle identification numbers should, request for a list of the MoD/RSLAF vehicles and liaise

with the relevant authorities for their vehicles to be licensed and insured in accordance with the Road Traffic Act of 2007, and the NMVP of 2016.

- The Permanent Secretary at the MTA should ensure that the transfer of vehicles from one MDA to another is conducted based on the need and request, in accordance with Section 3.4.4 of the NMVP, 2016.
- To minimise the risk of pilferage or damage to government vehicles, the Director General at the MTA and all other stakeholders should ensure that government vehicles are parked/kept in secured locations such as police stations and secured government premises.
- The Director of Transport at the SLRSA in collaboration with the MTA and other MDAs should ensure that pre and post inspections of government vehicles are undertaken at least twice a year (or in accordance with the vehicles manuals) and these inspections should be documented in the form of reports and retained for reference and review purposes.
- The Executive Director at the SLRSA should ensure that the procedures for repairs and maintenance of government vehicles are followed by the MoD/RSLAF. This should include the verification/confirmation of work to be undertaken before repairs and maintenance, and an inspection/certification after the work has been done.
- The Chief of Defence Staff at the MoD should ensure that the MoD's garage is upgraded with the necessary equipment for the repairs and maintenance of their vehicles.
- The Permanent Secretary of the MTA should ensure that the disposal of government vehicles is done in accordance with the dictates of the NMVP, 2016, Public Procurement Act, 2004, and NAGPC Act, 1990. In addition, the relevant documentary evidence (including the 18 vehicles which were not valued by the SLRSA) in support of all disposal actions mentioned on page 11 should be made available to the ASSL for verification within 15 days upon receipt of this report; otherwise, the issues will be forwarded to the relevant authorities for necessary action to be taken.
- The Permanent Secretary at the MoHS should make available the 14 vehicles which were recommended for repairs and further investigation to the ASSL for verification within 15 days upon receipt of this report; otherwise, this issue will be forwarded to the relevant authorities for necessary action to be taken.
- The Permanent Secretary at the MTA should provide an explanation (together with the relevant documentary evidence) on why the names of buyers that appeared on disposal documents of 104 unserviceable military vehicles were fictitious; otherwise, this may be considered an offence, and those concerned could be liable, on conviction, to a fine or a term of imprisonment or both in accordance with Section 36 (1b) of the Audit Service Act, 2014.
- The Permanent Secretary at the MTA should also provide an explanation together with the relevant documentary evidence to the ASSL on why a pay-in slip/NRA receipt in respect of a vehicle that was disposed of to Bintu Massaquoi of 9 Hagan Street in Freetown, was bearing a telephone/contact number of the former Procurement Officer at MTA; otherwise, this issue will be forwarded to the relevant authority for necessary action to be taken.
- The Executive Director at the SLRSA should ensure that the valuation of government's unserviceable vehicles is at par with their residual values and prevailing market rates.

1.1 BACKGROUND

Government vehicles are essential assets for MDAs to achieve their missions and objectives. They include vehicles of all categories and make attached to duly authorised personnel of projects, ministries and department, and Sierra Leone's overseas missions and embassies, which are registered as such. The use of government vehicles widely varies; ranging from daily use for short-term travel needs such as attending meetings or trainings, to long-term needs for employees traveling across the country to perform their day-to-day officially assigned duties. The management of government vehicles involves the process of acquisition, registration, maintenance and disposal. The key institutions involved in the management of government owned vehicles are the MTA and the SLRSA.

The MTA is the pioneer of the transportation sector in Sierra Leone. It is responsible for the management of government vehicles through the formulation of policies and ensures that those policies are adhered to. The SLRSA is an autonomous body of the MTA and has the responsibility to regulate and coordinate all vehicle related issues within Sierra Leone. The SLRSA is structured with three main divisions, namely: the Licenses Division which is responsible for the registration of vehicles and issuance of licenses; the Transport Division which is the technical wing of both the authority and the MTA; and the Road Safety Division which enforces safety regulations.

The MTA and the SLRSA work in collaboration with other institutions in the process of managing government owned vehicles. These institutions include the NPPA, the NAGPC, the SLP, the MLSS and other MDAs. The roles and responsibilities of these institutions are shown in paragraph 2.10.

Between the period 2014 and 2017, the GoSL has spent the sum of Le514,885,562,741.61 on acquisition, registration and maintenance of government vehicles. Despite this amount of spending by government, MDAs are still in need of vehicles to run their operations. There have also been reported cases of mismanagement and disorderly handling of government vehicles ranging from looting to abandonment in garages and other unideal places around the country¹. To address these anomalies, a National Motor Vehicle Policy (NMVP) was developed in July 2016 by the MTA as a framework to optimise the management and use of government vehicles for the benefit of all MDAs and the nation. The policy was designed to reduce capital, maintenance and running costs of vehicle fleet, while ensuring mobility and operational efficiency to eligible government employees. Even though the policy is now been used across the board, it is still at a draft stage.

1.2 MOTIVATION OF THE AUDIT

Government vehicles play a pivotal role in the achievement of MDAs strategic targets and goals. They help in the movement of employees and equipment in facilitating the attainment of strategic goals. From 2014 to 2017, the GoSL has procured 968 vehicles (including 100 buses²) at a total contract cost of Le512,779,202,516.61 (equivalent of \$96,253,297), in addition to the 40 buses that were acquired in 2012 for public transportation at a total cost of US\$2,000,000³. This does not include vehicles procured by MDAs themselves and vehicles donated to the GoSL by international institutions such as the Department for International Development (DfID), the World Bank (WB),

¹ Report of the Governance Transition Team 2018

² Contract Agreement

³<https://awoko.org/2011/11/28/first batch of 40 buses arrive in Freetown>

and the European Union (EU). The GoSL has also spent a total of Le2,106,360,225 on the registration and maintenance of government vehicles for the same period.

Despite government's efforts to improve the management of vehicles, challenges of mismanagement and disorderly handling of vehicles still exist, as indicated in the Governance Transition Team Report, 2018. Typical examples of these anomalies include the frantic looting of government vehicles by outgoing officials, the pricing/procurement of vehicles in excess of current market prices, and the abandonment of several government vehicles in various locations around the country including office premises, garages and open fields. For instance, Youyi Building which accommodates a good number of MDAs has been the dumping ground for abandoned/malfunctioning government vehicles.

In addition to the above, the Sierra Leone Telegraph Newspaper reported on 15th July, 2015 that most of the 40 buses bought in 2012 were hardly functional. It was also revealed in the Awoko Newspaper on 25th September, 2015 that some drivers of the Sierra Leone Road Transport Corporation (SLRTC) were to a large extent responsible for the wreckage of the Corporation's buses. The General Manager also alleged that some of the drivers were reportedly involved in the habit of overloading the vehicles and using contaminated fuel and oil on the buses. According to him, the buses acquired through donation by the Libyan Government (Gadhafi Buses) were not under-going regular repairs and maintenance as a result of the difficulties in accessing the required spare parts.

In the same vain, aljazeera.com reported on 26th November, 2015 in an article titled: "The Case of Sierra Leone's Missing Ambulances", that the country had bought a significant number of vehicles in recent months, yet 90 government ambulances were gathering dust in a warehouse and dozens more stood idle in car parks around the country as shown in figure 1 below.

Figure 1: Photo showing new ambulances gathering dust at New England



Photo Credit: ASSL; 22nd January, 2018

It was also reported in the Sierra Leone Telegraph Newspaper on 22nd May, 2017, that government tricycles' meant for cleaning the city were being used as public transport in Freetown as shown in figure 2 below.

Figure 2: Photo showing vehicle meant for cleaning being used as public transport



Photo Credit: ASSL; 22nd January, 2018

It is against this background that the ASSL conducted a performance audit on the management of government vehicles by the MTA and the SLRSA.

1.3 AUDIT OBJECTIVE

The objective of the audit was to assess whether government vehicles were effectively managed by the MTA and the SLRSA (i.e. acquisition, registration, maintenance and disposal).

1.4 AUDIT QUESTIONS

In order to achieve the audit objective, the following questions were designed to gather evidence:

1. Were government vehicles acquired in accordance with laid down policies and procedures?
2. To what extent were the laid down policies implemented for the registration of government vehicles?
3. To what extent were repairs and maintenance done on government vehicles?
4. Was disposal of unserviceable government vehicles done in accordance with laid down policies?

1.5 AUDIT SCOPE

The audit focused on the management of government vehicles by the MTA and the SLRSA. These institutions are responsible for the policy direction, coordination, and supervision of all modes of transportation in Sierra Leone. The audit covers a period of four years (1st January 2014 to 31st December 2017) and took into consideration both current and available information. It was carried out at the premises of the MTA, the SLRSA and other (sampled) MDAs, namely the MoD, the MoHS, and SSL.

1.6 AUDIT METHODOLOGY

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) which were issued by the International Organization of Supreme Audit Institutions (INTOSAI). These standards require that the audit is planned and performed in order to obtain enough and appropriate evidence to provide a reasonable basis for the findings and conclusions

based on the audit objective. During this engagement, we collected data through interviews with key personnel of the MTA and the SLRSA, reviewed key documents, physically verified procured and donated vehicles on a sample basis, and conducted statistical analysis of the data collected.

Interviews

Several key personnel of the MTA, the SLRSA, and other MDAs were interviewed to obtain relevant information and get better understanding of their roles and responsibilities in the management of government vehicles. This was done to obtain corroborative information from documents reviewed and physical observations conducted. The details of personnel interviewed are shown in Appendix 1.

Document Review

Documents were reviewed in order to obtain sufficient; appropriate audit evidence on the operations, processes and procedures involved in the management of government vehicles, and to source corroborative information from interviews and physical inspection. See Appendix 2 for details.

Physical inspection

Physical inspection of vehicles was done in various MDAs and their garages to confirm the existence and roadworthiness of the vehicles procured and donated to the GoSL. Appendix 3 shows the list of vehicles verified.

Statistical Analysis

Statistical analysis was done on the data collected (for vehicles procured and donated) from the MTA, the SLRSA and the sampled MDAs.

1.7 SAMPLE SELECTION

According to the SLRSA's database, the number of existed (prior to 2014) and acquired (between 2014 and 2017) vehicles totalled 5,663. Out of this total, 4,524 vehicles (representing 80% of the total) existed before 2014, and 1,139 vehicles (representing 20% of the total) were acquired for the top 20 MDAs during the review period as shown in Appendix 4.

Out of the top 20 MDAs in SLRSA's database, four were visited (representing 20% of the top 20 MDAs in the database) for the verification of acquired vehicles during the period under review. These four MDAs included the MoHS, SSL, Office of the President, and the SLRTC. The total number of vehicles acquired for these four MDAs during the review period was 787.

The MoD which was not part of the database (because its vehicles were not registered with the SLRSA), was also visited for the verification of its vehicles. It was selected on the basis that a large amount of money was spent by the GoSL on the acquisition of vehicles for the MoD. The records showed that 437 vehicles were acquired for the MoD during the review period.

The MoHS was selected on the basis that 48% of the total acquired vehicles that were in the database were owned and controlled by them. The other three MDAs (i.e. SSL, Office of the President, and SLRTC) were selected on the basis that the acquisition was solely done by the GoSL. For the MoHS and SSL, acquired vehicles were selected for verification at random, while; for Office of the President and the SLRTC, all the acquired vehicles were selected for verification. For the top four MDAs in the SLRSA's database (i.e., MoHS, SSL, Office of the President, and SLRTC), 35%, 55%, 100%, and 100%, respectively, of their acquired vehicles were selected for verification. For the MoD, 39% of its

acquired vehicles were selected for verification. The table below shows the number of vehicles acquired for the four selected MDAs together with the MoD, and the percentages of sample selection for verification purpose.

Table 1: Number of vehicles acquired and selected as samples

No.	MDA	Vehicle	Sample	(%)
1	MoHS	570	199	35
2	Office of the President	67	67	100
3	SSL	40	22	55
4	SLRTC	110	110	100
5	MoD	437	170	39
Total		<u>1224</u>	<u>568</u>	<u>46</u>

Source: ASSL's analysis

1.8 ASSESSMENT CRITERIA

The criteria used to assess the management of government vehicles were obtained from the relevant acts, regulations and policies as mentioned in Appendix 5.

2 DESCRIPTION OF THE AUDIT AREA

This chapter gives a brief description of the subject matter including government undertakings during the period under review. It outlines the regulatory framework governing the management of government vehicles including the mandate, mission and vision of the responsible institutions. It describes the functions and organisational structures of these institutions and gives an analysis of expenditure incurred by the GoSL, and proceeds generated from the disposal of government vehicles. A detailed process description together with the roles and responsibilities of the key players are also presented.

2.1 MANAGEMENT OF GOVERNMENT VEHICLES

Government vehicles play a major role in the achievement of MDAs strategic targets and goals. They help in the movement of public sector employees in facilitating the attainment of strategic goals. The use of government vehicles widely varies; ranging from daily use for short-term travel needs such as attending meetings or trainings, to long-term needs for employees traveling across the country to perform their day-to-day officially assigned duties.

The management of government vehicles involves the process of acquisition, registration, maintenance, and disposal. The key institutions involved in the management of government owned vehicles are the MTA and the SLRSA. The MTA is responsible for the coordination, supervision and policy direction of all modes of transportation in Sierra Leone. It oversees the management of government vehicles through the formulation of policies and ensures that those policies are adhered to. The SLRSA was established by an Act of Parliament in 1963 as an autonomous body of the MTA to regulate and coordinate all vehicle related issues within the country. It is structured with three main department, namely: the Licenses Department which is responsible for the registration of vehicles and issuance of licenses; the Road Safety Department which enforces road safety regulations; and Transport Department which is the technical wing of both the Authority and the MTA. It is divided into two sections, namely: the Vehicle Examination Centre, and the Motor Vehicle Repairs Section.

2.2 GOVERNMENT UNDERTAKING

In 2016, the GoSL developed an NMVP through the MTA as a framework to optimise the management and use of government vehicles for the benefit of all MDAs and the nation. The policy aimed at reducing capital, maintenance and running costs of vehicle fleet, while ensuring mobility and operational efficiency to eligible government employees. Even though this policy is used by MDAs, it is still at a draft stage. Between the period 2014 and 2017, the GoSL acquired 968 vehicles for MDAs and other public institutions at a total contract cost of Le512,779,202,516.61 (equivalent of \$96,253,297).

2.3 REGULATORY FRAMEWORK

2.3.1 The Public Procurement Act, 2004

This Act established the NPPA. It gives the NPPA the mandate to regulate and harmonise public procurement processes within the public service, decentralise public procurement to procuring entities, promote economic development by ensuring value for money in public expenditures and the participation in public procurement by qualified suppliers, contractors, consultants and other

qualified providers of goods, works and services, and provide for other related matters. It regulates the acquisition of government vehicles through the MTA and other MDAs.

2.3.2 Regulations on Public Procurement, 2006

The NPPA in the exercise of the powers conferred upon it by Section 68, subsection 1 of the Public Procurement Act, 2004, makes the regulations contained in the Public Procurement Regulations 2006, as guidelines that dictate how the legal provisions of the Procurement Act, 2004 should be applied. Part XII (disposal of stores and equipment) of these guidelines is applied in all public disposal activities including the disposal of unserviceable vehicles.

2.3.3 The Public Procurement Act, 2016

This Act provides for the continued existence of the NPPA and further regulates and harmonises public procurement processes in the public service. It seeks to decentralise public procurement to procuring entities, promote economic development, including capacity building in the field of public procurement by ensuring value for money in public expenditures and the participation in public procurement by qualified suppliers, contractors, consultants and other qualified providers of goods, works and services and to provide for other related matters. This Act further regulates the acquisition of government vehicles by MDAs.

2.3.4 Financial Management Regulations, 2007

In the exercise of the powers conferred on the Ministry of Finance and Economic Development (now the Ministry of Finance) by Section 82 of the Government Budgeting and Accountability Act of 2005, the Ministry makes the following regulations contained in the 2007 Public Financial Management Regulations as guidelines that dictate the application of the legal provisions of the Government Budgeting and Accountability Act. Part XX (235, 236 and 237); relates to accounting for government vehicles. This should be used as a base to evaluate the processes involved in the management of government vehicles by the MTA and other MDAs.

2.3.5 Civil Service Code, Regulations and Rules/Administrative Manual, 2011

This revised document is a combination of two separate documents (the Civil Service Code, Regulations, and the Rules and Administrative Manual). Chapter IV of the Administrative Manual deals with the use and control of vehicles, i.e., it provides the rules governing the use of all vehicles for official travels including government owned vehicles and hired vehicles.

2.3.6 The Road Traffic Act, 2007

The Road Traffic Act, 2007 is a document that guides the legal provision of the use and safety of motor vehicles nationwide. Part II spells out the procedures involved in the registration and licensing process of motor vehicles and trailers. Part VI provides for regular motor vehicle inspection regarding registration and licensing to ensure roadworthiness.

2.3.7 The Draft Government of Sierra Leone National Motor Vehicle Policy (NMVP)

The NMVP is a framework designed to optimise the management and use of government vehicles for the benefit of all MDAs nationwide. It is designed to minimise wastages as well as capital, maintenance and running costs. It also seeks to minimise the misuse and abuse of public facilities and ensures that those who are conducting government businesses, use the most appropriate and cost-effective mode of transportation that enables maximisation of mobility and operational efficiency.

2.4 MANDATE OF THE MTA AND THE SLRSA

2.4.1 MTA

The MTA has the mandate to:

- create an integrated and safe transportation network that incorporates all modes of transportation that reflect regional priorities, and provides a strong foundation for economic growth; and
- maintain and improve the provincial highway system by ensuring safe, affordable and efficient movement of people and goods provincially, nationally, and internationally.

2.4.2 SLRSA

The SLRSA has the mandate to design and administer rules and regulations regarding:

- registration and licensing of vehicles; whether for private or commercial use, testing for the fitness of vehicles for their intended use, and the fitness of persons to be drivers of vehicles;
- the licensing of drivers;
- the inspection and supervision of vehicle repairs and maintenance service; and
- the routing and monitoring of passengers and goods transportation.

2.5 MISSION OF THE MTA AND THE SLRSA

2.5.1 MTA

The MTA's mission is to develop policies and provide policy guidelines for the delivery of safe, reliable, affordable and sustainable maritime, land transportation and aviation systems throughout Sierra Leone.

2.5.2 SLRSA

The SLRSA's mission is to regulate and coordinate development in the transport industry, including the registration and licensing of vehicles, the licensing of drivers, the prescription of routes for passengers and goods transportation, and for other matters connected thereto.

2.6 VISION OF THE MTA AND THE SLRSA

2.6.1 MTA

The MTA's vision seeks to promote the wellbeing of quality transport and effective road networks. The MTA also ensures that people have access to well-functioning, safe and reasonable priced transportation system.

2.6.2 SLRSA

The SLRSA's vision is to deliver unto the people of Sierra Leone goods and services that make road transportation modern, safe and more efficient through better regulations, coordination and promotion of effective practices by all stakeholders in the road transport sector.

2.7 ORGANISATIONAL STRUCTURES OF THE MTA AND THE SLRSA

The MTA is the pioneer of the transportation sector in Sierra Leone. The political head of the MTA is the Honourable Minister, seconded by a Deputy Minister. The Permanent Secretary who is the vote controller is the professional head and is supported by a Deputy Secretary and Director General of Transport and Aviation.

The SLRSA was established by an Act of Parliament in 1963 as an autonomous body of the MTA to regulate and coordinate all vehicle related issues within the country. It is headed by an Executive Director, who is the vote controller, seconded by a Deputy Executive Director. It is structured with several departments ranging from the Licenses, Transport, Finance, Safety and Enforcement, Internal Audit to Human Resources and Administration. The full organisational structures of the MTA and the SLRSA are shown in Appendices 6 and 7, respectively.

2.8 GoSL's EXPENDITURE AND DISPOSAL PROCEEDS ANALYSIS

Between the period 2014 and 2017, the GoSL's expenditure on acquisition, registration and maintenance of government vehicles amounted to Le514,885,562,741.61. This does not include expenses incurred by individual MDAs for same (from their own votes) and the 40 buses which were acquired in 2012 for public transportation at a total cost of US\$2,000,000. The GoSL also received the sum of Le798,434,330 from the sale of boarded vehicles for the same period as indicated in table below.

Table 2: Analysis of GoSL's expenditure and revenue on the management of government vehicles

Year	Acquisition ⁴ (Le)	Registration ⁵ (Le)	Maintenance ⁶ (Le)	Disposal ⁷ (Le)
2014	186,734,031,455.28	442,460,000	210,590,000	154,200,000
2015	82,705,968,867.93	508,832,000	130,415,000	448,529,330
2016	243,339,202,193.40	328,310,000	196,163,225	158,225,000
2017	0	289,590,000	0	37,450,000
Total	512,779,202,516.61	1,569,192,000	537,168,225	798,434,330

⁴ GoSL's contract documents for vehicles

⁵ SLRSA's database

⁶ Expense analysis from Accountant General's Department

⁷ NRA's Cash book & Receipt books

2.9 PROCESS DESCRIPTION

The process of managing government vehicles involves acquisition, registration, maintenance and disposal.

2.9.1 Vehicle Acquisition

Government vehicles are acquired through the MTA and other MDAs in accordance with the Public Procurement Act, 2004 (as amended in 2016), and the Public Procurement Regulations, 2006. They can also be acquired through donations by international institutions such as DFID, WB, and EU.

There are five basic steps that must be followed for the effective procurement of government vehicles. These include the following:

- Define the kind of vehicle your system needs.
- Learn what is available on the market.
- Write specifications that accurately describe your requirements.
- Announce your invitation for bids.
- Develop a quality assurance checklist.

The NAGPC and the SLRSA should always be involved in the procurement of government vehicles by the MTA in order to provide technical advice and for updating their databases. Government vehicles are purchased through:

- Competitive tendering or quotation; according to procurement policies and processes
- All purchases of vehicles for MDAs must be done through MTA or with written approval from MTA in cases of specialised vehicles.

According to Section 3.2.1 of the NMVP, 2016, the selection of vehicles is based on needs; taking into consideration vehicle safety, environmental performance, budget and government programmes or initiatives impacting vehicle selection. The general policy is as follows:

- All utility vehicles must be 4 cylinders.
- Government MDAs that require an exemption to purchase a 6-cylinder vehicle must apply in writing to the MTA, demonstrating a clearly defined operational need. Such requests must be recommended by the head of the requesting MDA and approved by the MTA.
- All utility vehicles should be fit-for-purpose and safety.

Amendment of contract

Section 144 (4) of the Public Procurement Regulations, 2006 requires the Procurement Unit to obtain approval of the appropriate award authority specified in the first schedule of the Act where the contract modification causes the contract value to be increased by up to twenty five percent of the original contract value. In addition, Section 144 (5) of the same Regulations states that “where a contract modification would cause the contract value to be increased by more than twenty five percent of the original contract value, the additional requirement shall be treated as a new procurement requirement. Where the additional requirements could be obtained from an alternative supplier, the end user shall initiate new procurement proceedings, rather than proceeding with a contract modification. Where the additional requirements can only be obtained from the existing

supplier, the end user shall justify the procurement as sole source procurement and seek approval from the appropriate award authority”.

2.9.2 Vehicle Registration

The registration process of all government owned vehicles is done by the SLRSA through the following stages:

- The process starts at the Quay where a customs officer examines the vehicle and prepares a licence slip.
- Based on the licence slip; of the vehicle that lasts for two weeks, the vehicle examiner examines the vehicle and prepares a vehicle information tag and a Temporary Vehicle Registration (TVR)
- The vehicle information tag is taken to the Licences Department and a pay advice is issued.
- The customer pays the prescribed amount into the designated bank account and returns a copy of the pay-in slip to the Licences Department and reconciliation is done at the Finance Department.
- The Finance Department generates a Road Safety Authority receipt in respect of this payment.
- The information is sent to the Registration Unit with its own workstation. The workstation inputs details of the vehicle into the system and creates a temporal registration number.
- The details are tallied for the generation of vehicle running number and a vehicle fitness certificate is printed.
- If it is a transferred vehicle, the transfer from the previous to current owner is done.
- Clerical and secretariat work (statistical, internal memo, external correspondence, etc.) are then carried out.
- Writing of life card is done.
- License and (green) vehicle number plates are then produced.
- The job is completed, and the vehicle is collected by the MDA concerned.

2.9.3 Vehicle Maintenance and Repairs

Maintenance and repairs of government vehicles are done based on a certified inspection report by the SLRSA. Upon receipt of a complaint letter (on suspected faults) from an MDA, the SLRSA will inspect the concerned vehicle and prepare a job card, specifying all the faults to be amended. The concerned MDA then takes the vehicle to one of the contracted and certified garages and have it fixed up. A bill is prepared after work is completed and the vehicle is taken back to the SLRSA for inspection (i.e., to ascertain whether the work was properly done or not). The SLRSA will then certify the bill before payment is processed.

Logbooks

The use of logbooks is also important in the management of government vehicles. Section 3.3.9.1 of the NMVP clearly explains the use of vehicle logbook to be provided by the Government. Government vehicles shall always carry with them logbooks in which the drivers are required to be

entering all essential information including: all journeys covered with the opening and closing milometer/odometer readings; purpose of each journey; quantities of fuel and oil supplied; and the name/initials of the officer authorising the journey.

At the end of every month, a mileage return should be prepared for each vehicle in triplicate, showing total runs for the month and total fuel and oil consumed. The entries in the logbook should be certified by the Head of Department/Project Director or his designated representative. The originals should be kept by the MDAs, the second copy forwarded to the SLRSA and the third copy to the MTA.

2.9.4 Vehicle Disposal

Government vehicles should only be boarded and/or disposed of when they have been certified as being unserviceable by the SLRSA. All government vehicles must be disposed of at least five years from the date of initial delivery.

In order to determine vehicles that should be boarded and/or disposed of, the MDA concerned should submit a report on the status of the vehicles to the MTA. The MTA should in turn ensure that such vehicles are inspected and valued by the SLRSA and evidence of their findings on the status of the vehicles presented.

The MTA should then forward a formal request to the NAGPC for approval in respect of any disposal. The process is completed through the SLRSA where transfers and conversion from government to private is done. The IT Officer then updates the data base on the status of the said vehicle (s) before the printing of private (black) number plates.

The following acts and policies further explain the way and manner through which government vehicles should be disposed of:

- Section 67 (1) of the Public Procurement Act, 2004 require the disposal of obsolete or surplus items to be by-(a) transfer to government department or other public entities, with or without financial adjustment; and (b) sale by public bid to the highest bidder, subject to reserved price.
- Section 5 (3) of the NAGPC Act of 1990 states that "no disposal of any national asset or government property shall take place without prior consultation with the Commission".
- Section 3.4.1 (Vehicle Disposal) of the NMVP 2016 states that: "Government vehicles shall only be boarded and disposed of when such vehicles are reported as being unserviceable by the SLRSA. If the SLRSA recommends for repairs, the vehicle shall not be boarded or disposed of but shall be repaired within the shortest possible time.

2.10 ROLES AND RESPONSIBILITIES OF KEY PLAYERS

The table below shows the key stakeholders and their roles and responsibilities in the management of government vehicles.

Table 3: Roles and responsibilities of key players

Institution	Roles and Responsibilities
NPPA	<ul style="list-style-type: none"> ▪ Regulate MDAs on the procurement and disposal of government vehicles
NAGPC	<ul style="list-style-type: none"> ▪ Establish and maintain a national register of all national assets and government property including vehicles ▪ Report on the allocation and use of vehicles ▪ Review and revise the Master Register of national assets as and when necessary in collaboration with the relevant ministries or department ▪ Monitor and report on the state of government vehicles (together with appropriate recommendations) to the President ▪ Make an annual report on the state of the national assets and government's property, including government vehicles ▪ Approve the disposal of all national assets or government property
SLP	<ul style="list-style-type: none"> ▪ The SLP is the national police force of the Republic of Sierra Leone, that is primarily responsible for law enforcement and crime investigation (including accident) throughout Sierra Leone ▪ Upon receipt of an accident report from the SLRSA, the SLP will investigate and issue a police report. This will state whether any party is being charged with an offence and give details of personal injuries sustained. It will also include details of the insurance policy in respect of any private vehicle involved in the accident
MLSS	<ul style="list-style-type: none"> ▪ If an injury sustained in an accident is fatal, MLSS will give details of the injured person's address, next of kin, dependants, place of work and a statement of salary signed by the employer
Other MDAs	<ul style="list-style-type: none"> ▪ End users of vehicles ▪ Develop a vehicle management framework ▪ Develop organisation specific requirements and maintain internal motor vehicle operational procedures and practices ▪ Ensure all managers and drivers of government vehicles acquaint themselves with the key aspects of the NMVP

Source: ASSL's work based on the regulatory framework for the management of vehicles

3 FINDINGS AND RECOMMENDATIONS

This chapter presents the audit findings on whether government vehicles were effectively managed by the MTA and the SLRSA for the review period. It also proffers recommendations that could help alleviate/curtail the identified weaknesses/problems in the management process of government vehicles. The first part of this chapter gives general comments on the management process. The other findings and recommendations in respect of the four audit questions, are related to the four processes involved in the management of government vehicles: acquisition, registration, maintenance, and disposal. These findings emphasise the need for the Government to improve the way its vehicles are being managed by the MTA, the SLRSA, and other MDAs.

3.1 GENERAL COMMENTS

3.1.1 Draft National Motor Vehicle Policy

The MTA has the mandate to develop policies and provide policy guidelines for delivery of safe, reliable, affordable and sustainable transportation and aviation systems throughout the country. The MTA is responsible for the development and implementation of policies related to government motor vehicle fleet.

During the course of the audit, one of the documents presented by the MTA in response to documents requested by the ASSL was a draft NMVP of 2016 which was in use by the Ministry. As a result, there has been no comprehensive and approved policy for the management of government vehicles. The auditors could not confirm during the interviews with key personnel of the Ministry why the policy was still in a draft stage and the reason for the delay in finalising it.

The main objective of this policy was to reduce capital, maintenance and running costs, and minimise wastages, misuse and abuse of public facilities. It also intends to reduce the task on the Government to manage, maintain and oversee a fleet of vehicles and to delegate the responsibility to the public sector for ensuring transparency, efficiency and competitiveness in the allocation and use of government resources. In addition to the above, it also has an additional objective of rewarding, retaining and motivating senior civil servants.

The delay in finalising this policy has led to non-compliance with the NMVP by government officers. For instance, officers continue to hold more than one vehicle, in contravention of the dictates of the policy. This has been stifling the activities of other senior personnel (without vehicles) in MDAs in various ways.

Recommendation

The Permanent Secretary at the MTA in collaboration with the Director of Transport and other stakeholders should speedily facilitate the completion of the NMVP and formally roll it out to all MDAs. This will facilitate compliance by MDAs and government officials and promote transparency and accountability in the management of vehicles.

Management's Response

Management notes the concerns to finalise and roll out the National Motor Vehicle Policy (NMVP) to all Ministries Department and Agencies (MDAs). The policy has been drafted and endorsed by Cabinet in June, 2019. Notifications were issued to all MDAs and the Ministry of Transport and

Aviation is waiting for the availability of funds from the Ministry of Finance to operationalise the policy through popularisation workshops and trainings in the 2020 Financial Year. (See attached policy, cabinet conclusion & notification letter).

Auditor's Comment

The approved policy endorsed by cabinet was made available and verified. However, the action by the MTA to operationalise the policy will be followed up in due course

3.1.2 National Vehicle Register

According to the Civil Service Code, Regulations and Rules/Administrative Manual, the MTA shall maintain a register of all government (MDAs and projects) vehicles. The register shall include full description of the vehicles that may be required for the identification of the vehicles. The MTA should constantly update its records on additions, deletions and depreciation of the total fleet accordingly.

This same responsibility is shared with the NAGPC which was created to establish and maintain a national register for all national assets and government property to be known as the master register.

During the audit, neither the MTA nor the NAGPC was able to provide a comprehensive register/data base of vehicles belonging to the Government, even though persistent requests were made in respect of this document. We also noted that these institutions have not carried out an assessment of the number of vehicles needed by MDAs.

This issue was also stated in the 2014/2015 audit report. The failure by these two institutions to properly account for the total number of government vehicles poses a serious risk of government losing its vehicles to private individuals.

Recommendation

The Director of Transport at the MTA in collaboration with personnel at the NAGPC should ensure that a vehicle census is conducted with immediate effect and thereafter, establish a comprehensive database of all government vehicles.

Management's Response

The Ministry of Transport and Aviation together with stakeholders has commenced the compilation of a national government vehicle database. A Memorandum of Understanding (MoU) had been signed between the Ministry of Transport and Aviation (MTA) and Statistics Sierra Leone (SSL) to collect data on all government vehicles. However, due to the unavailability of funds, this Ministry is constrained to finalise the national government vehicles database. Measures will be put in place to fast-track collaboration with the National Asset and Government Property Commission together with key stakeholders to conduct a vehicle census exercise to establish a comprehensive database of all government vehicles. (See attached MoU between MTA & SSL).

Auditor's Comment

The auditors were able to review the MoU which was not supported by an activity plan and budget to conduct the actual motor vehicle census. The recommendation is therefore yet to be implemented.

3.2 ACQUISITION

3.2.1 Breach of Performance Contracts

Section 30 of the Public Procurement Act of 2004 requires the procuring entity to be responsible for the administration of contracts into which it enters, as well as the monitoring of the performance of such contracts.

According to section 140 (1) (2) and (4) to the Public Procurement Regulations of 2006:

(1) "The procuring entity shall designate a member of staff or a team of staff, as the contract administrator for each contract".

(2) "The contract administrator shall:
manage the obligations and duties of the procuring entity specified in the contract; and
ensure that the supplier performs the contract in accordance with the terms and conditions of the contract".

(4) "The contract administrator shall be responsible for:
monitoring the performance of the supplier to ensure that all delivery or performance obligations are met, or appropriate action taken by the procuring entity in the event of obligations not being met".

Section 135 (1) (2) and (3) of the Public Procurement Regulations, 2006 states that:

(1) contract may provide for advance payments to the supplier, where this is necessary to ensure effective implementation of the contract or to obtain competitive prices.

(2) Advance payments may be made for costs such as mobilisation, start up, the purchase of materials or costs related to goods which are specially or custom manufactured for the procuring entity.

(3) The total amount of an advance payment shall not exceed thirty percent of the total contract price.

Section 117 (4) of the Income Tax Act, 2000 states that "subject to subsection (5), a person who contracts with a contractor for the provision of services to a business shall withhold tax on the gross amount of any payment to the contractor- (a) in the case of a payment made to a contractor resident in Sierra Leone, at the rate prescribed in Part IV of the first schedule (i.e. 5% of the total contract value).

As part of the audit engagement, we reviewed the undermentioned contracts to determine whether the terms and conditions of the agreements, and the applicable rules and regulations were adhered to:

1. **Contract for the Supply of Peace Support Operations to the Republic of Sierra Leone Armed Forces (RSLAF)**- This contract was signed between the MoD (representing the GoSL) and Poly Technologies on 15th June, 2016. The contract required that an initial payment of 10% of the contract value be paid to the contractor and delivery was to be made within 180 days upon signing of the contract. According to the contract, the applicable rate of liquidated damages per month was 0.25% and the maximum deduction for same was 5% of the total contract price.

The contract was valued at US\$39,396,077.00. Out of this said amount, the sum of US\$26,147,652.00 (i.e. 66% of the contract value) was meant for the supply of 267 assorted vehicles. Investigations revealed that an initial 10% payment of US\$3,939,607.00 was made to the contractor on 29th August, 2016 as per the agreement. However, we noted that withholding tax

amounting to US\$196,980.35 was not deducted at source and paid to the NRA. The GoSL depends largely on tax related revenue for its sustenance. Failure to deduct withholding tax may have led to the loss of much needed government revenue.

It was also noted that since 29th August, 2016, the contractor has not delivered a single vehicle or other peace support operations equipment to the MoD. During the review of the negotiation report provided to the ASSL by the RSLAF dated 5th July, 2018, it was noted that a new payment schedule was submitted by Poly Technologies and other amendments made to the contract document.

Several requests were made by the audit team to interview key personnel of the Ministry, but these proved futile. The ASSL later sent a letter to the Chief of Defence Staff dated 21st November, 2018, requesting the status of the contract for the peace support operations equipment with Poly Technologies (PT), INC. However, our request was not honoured. This delay could be attributed to inadequate contract administration by the MoD. This might have impacted negatively on the operations of the MoD/RSLAFs and prevented the GoSL from honouring its commitment to provide peace support operations to member states of the United Nations. Apart from the fact that the terms and conditions of the contract have been breached by Poly Technologies, the MoD has not taken any action to terminate the contract and recover the amount paid to the supplier. As a result, the GoSL stands the risk of losing the money spent on procuring these items.

- 2. Contract for the Supply of 40 Vehicles to the Ministry of Justice-** This contract was signed between the MTA and Platinum & Co. (supplier) on 9th July, 2015 for the supply of 40 vehicles to the Ministry of Justice. The contract value amounted to US\$3,037,408 with a stipulated delivery period of 10 weeks from the date of receipt, and an advanced payment of 50%. The contract also stipulated that 0.5% be paid per week for liquidated damages and the maximum deduction was 10%.

Investigations into the above contract revealed that 50% advance payment was made to the supplier on 3rd August, 2015, in contravention of Section 135 (3) of the Public Procurement Regulations, 2006, which states that: "the total amount of an advance payment shall not exceed thirty percent of the total contract price".

It was also noted that out of the 40 vehicles that were supposed to have been supplied, only 10 had been supplied since 9th July, 2015, with the remaining 30 vehicles still outstanding. From the review of correspondence between the supplier, the MTA, the NPPA, and the Law Officer's Department, we noted that the supplier was given an extended period of eight weeks with effect from 31st January, 2017 to supply the remaining 30 vehicles, failure in doing so, the contract was to be terminated. However, the extended deadline expired on 31st March, 2017 and the remaining 30 vehicles were still not supplied up to the date of completion of the fieldwork (i.e., 30th June, 2019). This delay could be attributed to the fact that the MTA did not properly monitor the performance of the supplier to ensure that all delivery of performance obligations was met. This might have impacted negatively on the operations of the Ministry of Justice. Even though the deadline has been breached by the supplier on two separate occasions, the MTA has not taken any action to terminate the contract and recover the amount paid to the supplier. As a result, the GoSL stands the risk of losing the money spent on procuring these vehicles. Table 4 below shows analysis of the actual delay time for the supply of the remaining 30 vehicles.

Table 4: Actual delay time for the supply of 30 vehicles to the Ministry of Justice

Detail	Date/Time period
50% Advance payment date	3rd August, 2015
Contract delivery time	10 weeks
Expected date of full supplies according to contract document	12th October, 2015
Date by which 10 vehicles were delivered	12th June, 2018
Remaining vehicles not delivered to date	30th June 2019
Actual delay time	194 weeks

Source: ASSL’s work based on contract agreement

- 3. Contract for the supply of 40 vehicles to SSL-**This contract was signed between the MTA and Platinum & Co on 9th June 2015 for the supply of 40 vehicles to SSL at a total cost of US\$3,037,408. The objective of the contract was to help SSL meet the demands of the 2015 population and housing census.

Investigations revealed that the vehicles were delivered in piecemeal to SSL. According to the records, 20 of these 40 procured vehicles were delivered on 26th November 2015; nine were delivered on 7th December, 2015; one on 4th January 2016; and one on 17th June, 2016.

As part of our audit engagement, a letter dated 21st November, 2018 was sent to the Permanent Secretary at the MTA for the delivery notes of the remaining nine vehicles to be made available, to help the auditors understand when they were delivered. However, up to the conclusion of the audit fieldwork on 30th June, 2019, these documents were not presented for inspection. We could therefore not ascertain whether the remaining nine vehicles have been delivered. This could be attributed to the fact that the contract was inadequately managed by the MTA. The risk that the nine vehicles have been converted into personal or other inappropriate use cannot be overlooked.

Recommendation

- The Permanent Secretary at the MTA and the Director General at the MoD should ensure that the responsibility for the administration of contracts into which their institutions enter, as well as the monitoring of performance of such contracts rest with them. In addition, the regulation of deducting withholding taxes from the payments made for vehicles and the payment of such taxes to the NRA should be strictly adhered to.
- The Director General at MoD should ensure that the contract with Poly Technologies for the supply of 267 vehicles for the peace support operations is terminated within 15 days upon the receipt of this report, and the amount paid to the supplier together with the charges for liquidated damages recovered with immediate effect.
- The Permanent Secretary at the MTA should provide explanations together with the relevant documentary evidence on why the advanced payment made to Platinum & Co. was in excess of 30% of the contract value. This should reach the ASSL within 15 days upon the receipt of this report.
- The Permanent Secretary at the MTA should ensure that the 30 remaining vehicles for the Ministry of Justice are delivered within 15 days upon the receipt of this report; otherwise, the

contract should be terminated, and the amount paid to the supplier for the remaining 30 vehicles together with the charges for liquidated damages recovered with immediate effect.

5. The Permanent Secretary at the MTA should make available to SSL the remaining nine vehicles together with their documentation for audit verification within 15 days upon the receipt of this report; otherwise, the current market value of these vehicles should be refunded.

Management's Response

There had been no Vehicle Policy in existence as indicated in the query. Government has however made conscious effort to develop a clear-cut policy on the management of all government vehicles, ranging from procurement, maintenance to disposal. Once the policy is in force, management will ensure that the above recommendation is adopted.

1. **Contract for the Supply of Peace Support Operations to the Republic of Sierra Leone Armed Forces (RSLAF)**- The MoD made 10% upfront payment to the contractor. The Contractor requested for additional 20% payment before the supply of PSO equipment commenced. The unavailability of funds therefore made it difficult for the MoD to honour the other 20% payment on time and this caused the delay in the supply of the 267 vehicles to be delivered by Poly Group. The Ministry of Finance made the 10% payment. The documents in support of the responses are available for inspection.
2. **Contract for the Supply of 40 Vehicles to the Ministry of Justice** -Following an urgent request for the procurement of forty (40) vehicles for the Law Officers' Department, the Procurement Committee at its meeting held on Tuesday, 26th March, 2015 resolved that 50% of the contract price must be paid in order to expedite delivery of the vehicles within the shortest possible time. The contract was awarded to Platinum and Co. Limited with a total contract price of Three Million Thirty-Seven Thousand, Four Hundred and Eight United States Dollars (UD\$3,037,408).

The contract was signed after receipt of a "no objection" from the NPPA, and an approval from the Ministry of Finance and Economic Development. An advance payment guarantee representing 50% of the contract price was issued by the supplier and the Ministry in turn paid the equivalent 50% to the supplier. On 29th October 2015, the supplier requested that the MTA grants permission for the vehicles to be cleared on permit

From the vehicles originally meant for the Law Officers' Department, those meeting the specifications on another contract for the supply of forty (40) vehicles to Statistics Sierra Leone (SSL) for the 2015 National Population Housing Census were delivered to the SSL for the conduct of the census. Two (2) vehicles were delivered to the Law Officers' Department, and the supplier consented to supply the remaining vehicles.

The Ministry through exchanges of letters with the supplier received a total of fifteen (15) vehicles which were in turn handed over to the Law Officers' Department.

The issues were investigated at the ongoing Commissions of Inquiry, and the Ministry of Transport and Aviation awaits the recommendation of its findings. (We attached Minutes of Procurement Committee meetings, delivery and handing over notes).

3. **Contract for the supply of 40 vehicles to SSL** - The requirements were for the supply of seventeen (17) vehicles for the National Revenue Authority (NRA) Lot one (1), and forty (40) vehicles for Statistics Sierra Leone (SSL) Lot two (2) for the 2015 National Population and Housing Census. Following the Procurement Committee's approval of the evaluation report for the award of contracts to Fawaz Building Materials for Lot (1) and Lot (2), having submitted the lowest evaluated responsive bids, letters of notifications were sent to Fawaz Building Materials for both lots (See attached letters of notification). It is important to note that "these notifications do not constitute the award of contracts".

Requests for "no objections" from the National Public Procurement Authority (NPPA) were sought and draft contracts were vetted by the Law Officers' Department. (See attached copies of "no objections" from the NPPA and legal opinion from the Law Officers' Department).

Consistent with the requirements of section 30(1) of the Government Budget and Accountability Act (GBAA) 2004 for the award of contracts, a request for Certificate of Approval was sent to the Ministry of Finance and Economic Development (MoFED) for award of contracts to Fawaz Building Materials for Lot (1) and Lot (2). (See request for certificate of approval dated 22nd October, 2015). Bearing in mind that the vehicles for Lot (2) were required for the National Population and Housing Census which was to commence early December 2015, a reminder to the Ministry's initial request was sent to MoFED and key Government stakeholders copied (dated 2nd November, 2015).

It is worth stating that, the MTA cannot enter into any contract without the issuance of a Certificate of Approval by MoFED. Whilst awaiting on the response of MoFED, Fawaz Building Materials (the lowest evaluated responsive bidder for Lot (2) in a letter dated 4th November, 2015 requested that the Ministry extends the delivery period for the vehicles for Lot (2) since no contract has been signed as at the date of their letter, and that they have encountered difficulties which might cause a delay in the delivery of the vehicles.

The Procurement Committee of the Ministry at its meeting held on 5th November, 2015 deliberated on the issue. It was resolved that the delivery period for the vehicles in Lot (2) cannot be extended since the vehicles are required for the census which was to commence on 5th December, 2015. Consistent with section 56(4) of the Public Procurement Act, 2004 which states: "If the bidder whose bid has been accepted fails to sign a written contract, when required to do so, or fails to provide any required security for the performance of the contract within the prescribe time limit, the procuring entity SHALL accept the next ranked bidder from among the remaining bids that in force.....". The Ministry therefore accepted the bid of the next ranked bidder (Platinum and Co. Limited) who was engaged in negotiations and requested for an advance payment of 60% of the contract price and payment to be made in U.S.\$, consented to supply 50% of the vehicles upon signing of the contract, and the reminding 50% before the end of the census. (See attached minutes of negotiations which formed part of the contract).

A request for Certificate of Approval in favour of Platinum and Co. Limited was sent to MoFED on 11th November, 2015 and the contract document signed by both parties. On various dates after the signing of the agreement, all the forty (40) vehicles were delivered by the supplier and handed over to Statistics Sierra Leone. (See attached minutes of negotiation, delivery notes and handing over notes for all the vehicles in Lot (2) Annex 5

Auditor's Comment

1. Performance audit methodology requires performance auditors to agree with vote controllers on source criteria for assessment of MDAs. In line with this methodology, the Permanent Secretary agreed with the auditors on the criteria for the execution of the audit. In that regard, the draft motor vehicle policy was used as source criteria for the project.
2. Management's response in respect of Peace Support Operation vehicles did not address the audit recommendations. Therefore, the issue remains unresolved.
3. Management's response in respect of the "urgency of the situation" at the Law Officers Department is questionable since up to the time of writing the verification report the supplier had not delivered 50% of the said vehicles. The issue therefore remains unresolved.
4. Management's response in respect of the remaining nine vehicles for SSL did not address the audit recommendation. Therefore, the issue remains unresolved.

3.2.2 Custom Duties on Acquired Vehicles not Brought to Account

Section 73 (1) of the Financial Management Regulations, 2007 states: "all disbursements of public money shall be properly vouched for".

A review of the price schedule in respect of some acquired vehicles revealed that custom duties amounting to US\$1,780,890, as indicated in table 5 below were included in the contract prices of these vehicles by the MTA. However, there was no evidence in the form of NRA receipts to justify that charges in respect of taxes/duties for these vehicles were paid by the suppliers through the NRA into the CRF. Our written request to the Permanent Secretary at the MTA dated 21st November 2018 for the stated documents was not adhered to.

It was also noted that custom duties in respect of acquired vehicles amounting to US\$27,048,723 were not included in the quotations of such vehicles as shown in table 6 below.

As part of the audit engagement, we sent a letter dated 21st November 2018 to the Permanent Secretary at the MTA, requesting him to explain the reasons why custom duties for some acquired vehicles were not brought to account. However, our request was not honoured despite several reminders. This could be attributed to poor contract administration by the MTA. The delay in finalising the NMVP could have also been one of the causes for the above violation. As a result, the government may have lost revenue as these monies might not have been paid into the CRF.

Table 5: Custom duties in respect of acquired vehicles not brought to account

Date	Contractor	Detail	Amount (\$)	Custom Duties (\$)
9th June 2015	Platinum and Co. Limited	Supply of 40 vehicles to the Law Officers' Department	3,037,408	351,994
9th June 2015	Platinum and Co. Limited	Supply of 40 vehicles to SSL	2,621,800	691,094
13th November 2015	Platinum and Co. Limited	Supply of 13 vehicles to the Sierra Leone House of Parliament	1,040,000	249,600
19th February 2016	Goldman Sachs (SL) Limited	Supply of seven vehicles to the MTA	526,820	122,500
13th January 2016	B.M.Kodami (SL) Limited	Supply of three vehicles to the Vice President's Office	313,000	59,800
27th May 2015	B.M.Kodami (SL) Limited	Supply of 12 vehicles to the Vice President's Office	1,051,758	151,552
4th August 2015	Cica Motors (SL) Limited	Supply seven vehicles to the Sierra Leone House of Parliament	474,950	154,350
Total			9,065,736	1,780,890

Source: ASSL's Analysis based on vehicle quotations

Table 6: Cost of acquired vehicles without charges for custom duties

Date	Contractor	Amount (\$)	Number of Vehicles
12th May 2014	Poly Technologies	12,291,920	100
23rd October 2014	Premier Logistics and Supplies	4,082,000	50
27th February 2015	Mirakle Enterprise	1,754,500	8
31st March 2015	Era Services and Company (SL) Ltd.	115,563	2
2nd April 2015	Mirakle Enterprise	780,000	12
10th April 2015	Era Services and Company SL Ltd.	4,715,000	70
3rd June 2015	Mirakle Enterprise	161,000	2
17th June 2015	Mirakle Enterprise	348,000	2
11th November 2015	Fawaz Building Materials	943,500	17
2nd March 2016	Mirakle Enterprise	1,857,240	23
Total		27,048,723	286

Source: ASSL's Analysis based on vehicle quotations

Recommendation

The Permanent Secretary at the MTA should ensure the following:

1. Contracts for the acquisition of vehicles should be properly administrated from initiation to completion. This includes the payment of custom duties to the NRA for all ordered vehicles, and the retention of documentary evidence in support of such transactions.
2. The NRA receipts in respect of the custom duties shown in table 4 (i.e., US\$1,780,890) should be made available to the ASSL for verification within 15 days upon the receipt of this report.
3. Custom duties for the 286 ordered vehicles mentioned in table 5 should be paid to the NRA and evidence forwarded to the ASSL for verification within 15 days upon receipt of this report.

Management's Response

The delivery modes for the supply of vehicles for the period under review are a series of International Commercial Terms published by the International Chamber of Commerce (ICC). The ICC created Incoterms as a worldwide standard to be used for contracts of sale for expressing the right and obligations of buyers and sellers – specifically, regarding the delivery of goods.

For the procurement of vehicles for the Presidency, the Incoterm use by the Ministry of Transport and Aviation was the Cost, Insurance & Freight (CIF) terms. As such, the supplier was responsible for export-customs declaration up to insurance. The Ministry (who in this case was the buyer) was responsible for import customs clearances and import taxes. For vehicles procured for the Presidency, the vehicles were on delivered duty free concession.

In other instances, the Incoterm used was Delivered Duty Paid (DDP) terms. For contracts signed using the DDP terms, all obligations from export-customs declaration to import taxes are the sole responsibility of the seller (the suppliers). As such, the Ministry (the buyer) receives the goods at the final places of destination with the firm conviction that the suppliers have met all their obligations leading to the delivery of the goods. (See attached Incoterm 2010 and delivery modes of the various contracts) Annex 6.

Management note the concerns of the Audit Service with regards payment of custom duties, henceforth, all contracts signed will require supplier to submit NRA receipts in respect of payment of custom duties.

Auditor's Comment

We have taken note of the procedures highlighted in the management response. However, the NRA receipts to justify that custom duties have been paid for the above ordered vehicles were not made available for verification. This issue remains unresolved.

3.2.3 Uneconomical Vehicles Selected for Acquisition

Section 3.2.1 of the NMVP, 2016 requires the selection of vehicles to be based on needs, taking into consideration vehicle safety, environmental performance, budget and government programmes or initiatives impacting vehicle selection. The general policy is as follows:

- All utility vehicles must be 4 cylinders.

- MDAs that require an exemption to purchase a 6-cylinder vehicle must apply in writing to the MTA, demonstrating a clearly defined operational need. Such requests must be recommended by the head of the requesting MDA and approved by the MTA.
- All utility vehicles should be fit-for-purpose and safety.

A review of contracts and other documents including delivery notes, revealed that the technical specification of vehicles procured by the MTA was in contravention of the NMVP, 2016. A total of 40 vehicles with 8-cylinder specification as indicated in table 7, were procured at a cost of US\$2,910,420 for ministers and heads of MDAs instead of the prescribed 4-cylinder specification stated in the NMVP.

The NMVP makes provision for MDAs to request exemption from the MTA to purchase 6-cylinder specification vehicles to meet their operational needs. However, there was no evidence to indicate that requests were made by these ministers and heads of MDAs. Of utmost concern was the fact that the specifications procured were more advanced than the specifications for which the MTA requires request for exemption from MDAs. A letter dated 21st November 2018 was sent to the Permanent Secretary at the MTA, requesting him to explain the reasons why the specification of vehicles procured for ministers and heads of MDAs was beyond the required 4 cylinder specification. However, our request was not honoured despite several reminders.

The non-adherence to the dictates of the NMVP could mean that the contracts were not properly administrated by the MTA. This might have led to the government incurring additional expenditure in the procurement and upkeep (fuel cost, repairs and maintenance) of these vehicles.

Table 7: Procured vehicles with 8-cylinder specification

Supplier	Quantity	Amount (US \$)
Godman Sachs	7	526, 820
ERA Services & Co. (SL) Limited	30	2, 070,000
B.M Kodami SL Limited	3	313,600
Total	40	2,910,420

Source: ASSL's Analysis based on contract agreement

Recommendation

The Director of Transport at the MTA should ensure the following:

- i. The selection of vehicles for MDAs should be in accordance with the dictates of the NMVP, 2016. This will save the Government from incurring additional expenditure in the procurement and upkeep (i.e., fuel, repairs and maintenance) of vehicles.
- ii. Provide an explanation together with the relevant documentary evidence on why the specifications of the above procured vehicles were in contravention of the 4-cylinder specification stated in the NMVP, 2016.

Management's Response

The Ministry is making efforts to finalise, popularise and roll out the National Motor Vehicle Policy, 2019. Once the policy is in force, management will ensure that the above recommendation is adopted.

Auditor's Comment

Performance audit methodology requires performance auditors to agree with vote controllers on source criteria for the assessment of MDAs. In line with this methodology, the Permanent Secretary agreed with the auditors on the criteria (the draft motor vehicle policy) for the execution of the audit. In that regard, the issue remained unresolved.

3.2.4 Amendment of Contract for 60 Vehicles

Section 144 (4) of the Public Procurement Regulations, 2006 states: "Where the contract modification causes the contract value to be increased by up to twenty-five percent of the original contract value, the Procurement Unit shall obtain the approval of the appropriate award authority as specified in the first schedule of the Act.

(5) Where a contract modification would cause the contract value to be increased by more than twenty five percent of the original contract value, the additional requirement shall be treated as a new procurement requirement. Where the additional requirements could be obtained from an alternative supplier, the end user shall initiate new procurement proceedings, rather than proceeding with a contract modification. Where the additional requirements can only be obtained from the existing supplier, the end user shall justify the procurement as sole source procurement and seek approval from the appropriate award authority".

During a review of the amended contract documents dated 13th October, 2014 between the MTA (purchaser) and Era Services & Co. (SL) Limited in respect of the supply of 60 vehicles for ministers and heads of MDAs, it was noted that the initial supply of 30 Toyota Prado 150 TXL MT vehicles be changed to 24 Toyota Land Cruiser 200 GX (V8) and six Toyota Prado 150 TXL vehicles, effective 13th October, 2014. This increased the original contract price from US\$3,615,000 to US\$4,035,000, respectively.

Further investigations revealed that on 10th April, 2015, the said contract was amended resulting to an increase in, the quantity of Toyota Land Cruiser 200 GX (V8) by 10 units (i.e., the schedule of requirement for the supply of 30 Toyota Land Cruiser 200 GX (V8) be changed), effective 6th February, 2015. This resulted to an increase in the contract price from US\$4,035,000 to US\$4,715,000 which was above 25% from the original contract price (i.e., from US\$3,615,000 to US\$4,715,000). This was however not treated as a new procurement activity which is contrary to Section 144 (5) of the Public Procurement Regulations, 2006. This could mean that personnel at the MTA may have been negligent in adhering to the public procurement regulations of 2006. As a result, government may not have achieved maximum value for public expenditure. Prior to the procurement of the above vehicles for ministers and heads of MDAs, vehicles were used by these category of government personnel. However, the records of the vehicles that were in existence before this procurement action, were neither made available for inspection, nor the vehicles themselves.

Recommendation

The Permanent Secretary at the MTA in collaboration with the Procurement Officer and Director of Transport should ensure that:

- i. Contracts are amended in accordance with the Public Procurement Regulations of 2006.
- ii. Records of acquired vehicles by government through the MTA are regularly updated and retained for audit and reference purposes.
- iii. The details of vehicles that existed before the procurement of the 60 vehicles for ministers and heads of MDAs are made available for verification within 15 days upon receipt of this report; otherwise, the relevant authorities will be informed to take the necessary action.

Management's Response

Management will endeavour to amend contracts as and when necessary in accordance with the Public Procurement Regulations of 2006.

1. Records of acquired vehicles will be regularly updated by the Transport Unit of the Ministry and retained for audit and reference purposes.
2. Before the procurement of sixty (60) vehicles for ministers and heads of MDAs, the Ministry of Transport and Aviation had no details of vehicles that existed for Government. Following the completion of the National Government Vehicles Registration Exercise, this Ministry will be better placed to identify the existing government vehicles fleet for necessary audit actions.

Auditor's Comment

We have taken note of the management response in respect of the amendment of contracts and the record keeping of acquired vehicles. However, the vehicles that existed before the procurement of 60 vehicles for ministers and heads of MDAs were not made available for verification.

3.2.5 Donated Vehicles not Brought to Account

Section 3.1.1 of the Internal Policies and Procedures of the NMVP states that: "Heads of MDAs, projects related to government initiatives or authorised delegates, are responsible and accountable for managing their vehicle fleet according to the NMVP and are required to develop internal fleet policies and procedures".

As part of our audit engagement, we requested the list of donated vehicles to the MoHS by various donor partners, to enable us ascertain the correct inventory of vehicles managed and controlled by the Ministry. From the response received, we noted that:

- 45 vehicles were donated by DfID;
- 30 by UNICEF; and
- 49 by UNOPS.

However, during the review of the vehicle inventory register from the MoHS, we observed that the 45 vehicles donated by DfID and 21 of the 30 donated by UNICEF were missing from the register. Only the 49 that were donated by UNOPS and nine by UNICEF were found in the register. The response from DfID dated 18th April, 2018 revealed that letters of transfer were signed to indicate that these vehicles were transferred to the Chief Medical Officer's office, District Health

Management Team, and the Emergency Operations Centre. We further requested the status of these donated vehicles by DfID and UNICEF as at 31st December, 2017 from the Permanent Secretary on 21st November, 2018, but no information was provided to us up to the conclusion of the audit fieldwork on 30th June, 2019.

An interview with the Transport Manager revealed that most vehicles were received by senior managers or professional heads at the MoHS. According to him, these vehicles were sometimes given directly to the Programme Managers which made it difficult for the inventory register to capture them. The failure to provide an account of these vehicles may indicate that they have either been personalised or put into other use. This might have led to the loss of government assets. Appendix 8 shows the details of vehicles not brought to account.

Recommendation

The Transport Manager at the MoHS should ensure that these vehicles are made available for audit verification within 15 days upon receipt of this report. In addition, the Ministry's inventory register should be regularly updated to reflect all the vehicles donated, procured and inherited.

Management's Response

The Transport Manager, Mr. Yusuf Dumbuya who was in post at MoHS for the period 2014-2017 did not provide information to the Ministry regarding the vehicles donated by DfID, UNICEF and UNOPS. In addition, the Ministry's inventory register has been updated to reflect all the vehicles the current Administration inherited. See attached updated list of inventory register.

Auditor's Comment

We were not able to verify the existence of the above vehicles because they were not made available for verification. However, a review of correspondence presented for verification suggested that the former Chief Medical Officer oversaw the donations and distribution of these vehicles. The issue therefore remains unresolved.

3.2.6 Ambulances not Accounted for

Section 3.1.1 of the Internal Policies and Procedures of the NMVP, 2016 state that: "All vehicles allocated to MDAs shall be the property of such MDAs and therefore officer(s) transferred from one MDAs to another must ensure vehicles are properly accounted for to the incoming officer(s) through the heads of MDAs".

We noted during the review of documents (such as contract agreements, delivery notes and receipt vouchers) that when the Resilient Zero Programme at the MoHS was closed in December 2017, their ambulances were transferred to the National Emergency Medical Service (NEMS). Investigations revealed that a total of 199 ambulances were transferred to NEMS. However, we noted from a physical inspection exercise at the Hastings Ambulance Service Unit that only 170 ambulances were in existence. The remaining 29 ambulances as indicated in table 8 could not be made available for inspection.

We therefore requested the status of these ambulances from the Permanent Secretary on 21st November 2018, but no information was provided up to the conclusion of the audit fieldwork on 30th June, 2019. This could mean that the controls established by the MoHS for the safeguarding of these ambulances were not adequate. There is a risk that these ambulances have been converted into

personal or other use. This might have prevented the MoHS from meeting the high demands of health-related cases in the country.

Table 8: Analysis showing ambulances not accounted for

Date	Detail	Quantity	Status
2015	GoSL supply by Najet Company Limited to the MoHS	62	New
2015	GoSL supply by D & S Associate to the MoHS	61	New
2016	Transfer from NERC to the MoHS	16	Used
2017	Donation from DfID to the MoHS	30	Used
2017	Donation from the Japanese Government to the MoHS	30	New
Total		199	
2018	Transfer from MoHS to NEMS	170	
Difference not Brought to Account		<u>29</u>	

Source: ASSL’s Analysis based on physical inspection

Recommendation

The Transport Manager at the MoHS should ensure that the 29 ambulances are made available for audit verification within 15 days upon receipt of this report. In addition, the Transport Manager should ensure that all vehicles procured/donated and transferred to NEMS are properly safeguarded.

Management’s Response

According to available records provided by the Ambulance Service Unit, only 170 ambulances are in existence. Information in respect of the remaining 29 ambulances as indicated in the Draft Audit Report should be provided by Mr. Yusuf Dumbuya, Transport Manager at MoHS during the period 2014-2017. No information is available to the Ministry with respect to the 29 ambulances not accounted for. See attached list of ambulances and their areas of deployment.

Auditor’s Comment

The lack of information for the missing ambulances suggests that the findings of the auditors remain outstanding.

3.2.7 Use of Multiple Vehicles by Senior Government Personnel

Section 3.3.6.1 Use of Government Vehicles of the NMVP states that: “No government officer is entitled to more than one vehicle”.

A review of the vehicle inventory register signed by the Transport Manager revealed that senior government personnel of the MoHS were allocated with more than one vehicle, in contravention of the NMVP, 2016. The reason for assigning more than one vehicle to an officer could not be ascertained by the auditors. In effect, resources could not have been used efficiently as this may have increased the costs of fuel, repairs and maintenance, and at the same time affected other operations within the Ministry. The table below shows a list of officers at the MoHS with more than one vehicle.

Table 9: List of senior government personnel using more than one vehicle

No.	Location	Vehicle	Registration Number
1	Minister of Health	Toyota Land Cruiser Jeep	MHS (AJY 511)
		Nissan Patrol Jeep	AMG 002
		Toyota Land Cruiser Jeep	AMC 200
2	Deputy Minister 1	Toyota Land Cruiser Jeep	DMHS 1 (AJG 331)
		Toyota Prado	AMS 003
3	Deputy Minister 2	Toyota Prado	AMS 005
		Ford Everest Jeep	ANT 826
4	Deputy Chief Medical Officer 2	Ford Everest Jeep	ANT 829
		Toyota Hilux Pick-up Van	AIQ 980
5	Deputy Chief Medical Officer 1	Toyota Hilux Pick-up Van	AIK 662
		Toyota Land Cruiser Jeep	ALU O41
6	Chief Medical Officer	Toyota Hilux Pick-up Van	AKS 340
		Toyota Land Cruiser Jeep	ALR 473
		Toyota Land Cruiser Jeep	AMC 869
7	Director Connaught Hospital	Toyota Prado	AMS 014
		Toyota Prado	AMS 017

Source: MoHS's Inventory register

Recommendation

The Permanent Secretary at the MoHS in collaboration with the Transport Manager should ensure that the allocation of more than one vehicle to senior officials is prohibited with immediate effect. In addition, the extra vehicles allocated to the above senior officers should be retrieved and re-allocation done in accordance with the NMVP, 2016.

Management's Response

The Permanent Secretary in collaboration with the Transport Manager will ensure that the recommendation proffered in the Draft Performance Audit Report is fully implemented in accordance with the NMVP 2016, going forward.

Auditor's Comment

We have taken note of the management response and will follow it up in subsequent audits.

3.3 REGISTRATION

3.3.1 Registration of Government Vehicles as Private and Commercial

Section 3.2.3.2 of the NMVP, 2016 outlines the vehicle registration process that all government vehicles must be registered in the name of the MDA that owns the vehicle.

In addition, Section 4 (4) of the Traffic Act, 2007 states that: Regulations may require the identification mark assigned to a motor vehicle or trailer to be fixed in a prescribed manner to the motor vehicle or trailer, to any other motor vehicle drawn by the motor vehicle or to both, prescribe the size, the shape, colour, the character of the identification mark to be fixed on any motor vehicle or trailer, and any other matter for the effective implementation of this section. As stated in the Regulation, all government vehicle number plates should be coloured green, private black, commercial red and NGO blue.

During the review of the SLRSA's processes and procedures, it was observed that 1,119 government vehicles from different MDAs were registered in the form of private and commercial by the Authority, in contravention of sections 3.2.3.2 and 4 (4) of the NMVP 2016, and the Traffic Act 2007, respectively.

In an interview with the Transport Manager at the SLRSA, we learned that most of these institutions' vehicles were registered in the form of private or commercial for security reasons. However, request made to the Executive Director of the SLRSA on 22nd November 2018 to provide justification for registering government vehicles in the form of private and commercial between the period 2014 and 2017 was not heeded to. There is a risk that government vehicles might have been personalised or used for other purposes. See Appendix 9 for a sample of these vehicles.

Recommendation

The Director of Transport at the SLRSA should ensure that registration of government vehicles is done in accordance with the NMVP 2016, and the Traffic Act of 2007.

Management's Response

Going further, the SLRSA will write a memorandum of understanding to all MDAs quoting the necessary regulations as indicated in the audit report for compliance. This will further ensure that all government vehicles are registered with green number plates and not commercial, neither private.

Auditor's Comment

The MoU as indicated above was made available and verified. The issue will therefore be kept in view for follow-up.

3.3.2 Registration and Licensing of MoD/RSLAF Vehicles

According to Part II Section 2 (3) of the Road Traffic Act of 2007, the Authority which is seen as the principal licensing authority shall be the central register of all motor vehicles and trailers and of all licenses, and shall keep the prescribed registers and shall register therein in the prescribed manner all licenses issued under this Act and the particulars of every motor vehicle and trailer registered by it or

by other licensing authorities on its behalf. In addition, Section 3.2.4 of the NMVP, 2016 requires all government vehicles to be covered by a registered insurance company in Sierra Leone.

It was observed during the audit exercise that vehicles owned and controlled by the MoD/RSLAF carried special number plates. Interviews with senior personnel of the MoD revealed that those plates were designed and printed by staff of the MoD workshop through directives from their head office. No substantive reason was given as to why the MoD was responsible for registering its own vehicles. According to the Assistant Chief of Defence Staff (ACDS) Support and Logistics, this had been the practice of the MoD/RSLAF from time immemorial.

The audit team also conducted interviews with key personnel of the SLRSA to verify their involvement in this process, as stated in the Road Traffic Act, 2007. It was revealed that the MoD/RSLAF's vehicles were not registered with the Authority and that the Authority has not been playing any part in the process of affixing number plates on MoD vehicles. They further disclosed that military vehicles were neither licensed nor insured, in contravention of the dictates of the Road Traffic Act, 2007 and the NMVP, 2016. As a result, the MTA/SLRSA was not able to provide an account of the huge number of vehicles owned and controlled by the MoD. If the MoD/RSLAF vehicles are not licensed with the SLRSA and insured with a reputable insurance company, government will continue to lose revenue and track of its vehicles, and compensation may not be claimed in the event of an accident.

Recommendation

The Director of Transport at the SLRSA whose responsibility is to ensure the approval of all vehicle identification numbers should, request for a list of the MoD/RSLAF vehicles and liaise with the relevant authorities for its vehicles to be licensed and insured in accordance with the Road Traffic Act of 2007, and the NMVP, 2016.

Management's Response

Officials of the MoD/SLP/Fire Force does not normally inform SLRA in terms of registration and licences of their fleets which is why most of the military/SLP/ Fire Force vehicles does not carry SLRSA's number plates. An MoU has been served to the MoD in that regard, informing them on the need for registering and licensing with the SLRA. We however await their response to our proposal, copy of which will be sent to the ASSL for their attention.

Auditor's Comment

We were able to verify the MoU that was sent to the MoD. However, the issue will be kept in view for follow-up.

3.3.3 Inappropriate Transfer of Vehicles

According to Section 3.4.4 of the NMVP 2016, vehicles can only be transferred from one MDA to another based on the instruction from the MTA.

A contract between the MTA (representing the GoSL) and Platinum & Co. Ltd (contractor) on 9th June, 2015 required the contractor to supply 40 vehicles to SSL for the 2015 population and housing census. Investigations revealed that 31 of those vehicles were supplied by the contractor to SSL. Out of those 31 vehicles, we noted that SSL transferred 15 to the Ministry of Finance and Economic

Development- MoFED (now separated as Ministry of Finance, and Ministry of Planning and Economic Development) on 14th February, 2016, and one on 16th May, 2016 without any evidence of instruction from the MTA and signature of the recipient. In addition, there was no evidence to justify the need or the request for these vehicles. The delay in finalising the NMVP could have led to its non-compliance by SSL and MoFED. This might have exposed these vehicles to loss or conversion into personal use.

Recommendation

The Permanent Secretary at the MTA should ensure that the transfer of vehicles from one MDA to another is approved based on the need and request, in accordance with section 3.4.4 of the NMVP, 2016.

Management's Response

The Ministry is making efforts to finalise, popularise and roll out the National Motor Vehicle Policy, 2019. Once the policy is in force, management will ensure that the above recommendation as contained in section 3.4.4. is adopted.

Auditor's Comment

The management response has been noted and will be followed up in subsequent audits.

3.4 REPAIRS AND MAINTENANCE

3.4.1 Use of Logbooks

Section 3.3.9.1 of the NMVP, 2016 clearly explains the use of vehicle logbooks provided by the Government. Government vehicles shall always carry with them logbooks in which the driver is required to enter all essential information including: all journeys performed with the opening and closing milometer/odometer readings; purpose of each journey; quantity of fuel and oil supplied; and the names/initials of the officer authorising the journey.

During the audit exercise, it was realised that the SLRSA had developed a vehicle logbook for the use of government vehicles. However, for the period under review, these books were not used by MDAs for vehicles assigned to them. According to senior officers of the MTA, logbooks were not printed in large quantities and rolled out to MDAs. This may have prevented MDAs from measuring the extent of operational and private use of government vehicles. It might have also made it difficult to identify the driver responsible for a vehicle that has been involved in an infringement. As a result, the decisions taken by MDAs on routine maintenance, use of fuel, disposal and replacement of these vehicles may have been sub-optimal.

Recommendation

The Executive Director at the SLRSA should print enough logbooks and distribute them to MDAs. In addition, training on the use of these logbooks should be conducted for drivers before they assume their roles and responsibilities.

Management's Response

Logbooks have already been printed primarily for the purpose of recording the amount of mileage a driver covers daily or monthly, and in keeping track of the maintenance of the vehicle in full detail. In line with this, a proposal has also been put forward for the training of drivers across MDAs in the use of this very important document. It is hoped that the outcome of the training will enhance the knowledge of drivers and managers in the management of vehicles. This will also increase the efficiency in the use of vehicles and will subsequently increase the life of the vehicles.

Auditor's Comment

We were able to verify the delivery notes and physical existence of logbooks in support of the management response. The issue in respect of training of drivers will be followed up in subsequent audits.

3.4.2 Repairs and Maintenance of MoD/RSLAF Vehicles

Page 160 of the Civil Service Code, Regulations and Rules states that "The MTA shall ensure that such vehicles are inspected by the SLRSA who shall present their findings on the serviceability of the vehicles".

According to the Head of Transport at MTA, requests for repairs and maintenance of government vehicles are sent to SLRSA for inspection. After inspection, job cards are prepared (stating the mechanical problems) and sent to certified service providers to perform the necessary repairs and maintenance work. Upon completion of the jobs, the SLRSA will inspect the vehicles to confirm that the repairs and maintenance works were successful. After which, completion certificates are issued for payments to be effected.

Documents provided by the MoD/RSLAF for the period under review revealed the following:

- i. The MoD/RSLAF vehicles were not sent to the SLRSA before and after the repairs and maintenance. As a result, no pre and post inspections were conducted by the SLRSA on MoD/RSLAF vehicles to ascertain the mechanical problems, and whether repairs and maintenance works were successful.

During interviews with key personnel of the MoD/RSLAF, it was stated that the MoD has its own arrangement with a private company called DOKKAL for the repairs and maintenance of its vehicles. The lack of an independent inspection and certification of work done by the responsible authority exposes the MoD/RSLAF vehicles to several risks including the removal and changing of original parts, wrong diagnosis of mechanical faults and improper repairs and maintenance. These problems might have reduced the economic lives of its vehicles and rendered them irreparable.

- ii. The MoD/RSLAF's garage/workshop which was accredited and certified by the SLRSA for the repairs and maintenance of its vehicles was underutilised. This was evidenced by the fact that the MoD/RSLAF had an arrangement with DOKKAL for the repairs and maintenance of senior officers' vehicles as stated in paragraph 1 above. It was also confirmed from the interviews conducted with senior RSLAF personnel. According to them, all government vehicles controlled by Military Generals and those in the convoys of the President, Vice President and the First Lady were taken to this private garage for routine maintenance. We were also informed that the lack of

equipment in the MoD/RSLAF's garage was the main reason why senior officers' vehicles were taken to a private garage for regular repairs and maintenance works.

As part of the audit engagement, a request for the contract document between the MoD and DOKKAL, and the list of vehicles that it has been servicing (including job card, maintenance reports and other relevant documents) was sent to the Chief of Defense Staff on 21st November, 2018 to enable us determine whether it was effective and economical for them to use a private garage, taking into consideration that government has been spending huge sums of monies on training RSLAF's mechanical engineers, payment of salaries and equipping its own garage. However, our request was not heeded to.

The use of a private garage by the RSLAF for the repairs and maintenance of senior officers' vehicles when its own garage was operational could have resulted to government expenditure being duplicated for the same purpose.

Recommendation

- i. The Executive Director at the SLRSA should ensure that the MoD/RSLAF follow the procedures for the repairs and maintenance of government vehicles. This should include the verification/confirmation of work to be undertaken before repairs and maintenance and an inspection/certification after the work has been done. This will help prolong the lives of its vehicles and save government from unnecessary expenditure.
- ii. The MoD should ensure that its garage is upgraded with the necessary equipment for the repairs and maintenance of its vehicles. This will prevent government expenditure from being duplicated for the same purpose.

Management's Response

We agree to the fact that all government vehicles including that of the Military should be inspected by the SLRSA in terms of maintenance. This is why an MoU has already been issued to the Mechanical Engineer of the Ministry of Defence in ensuring that official military vehicles are inspected and certified by SLRSA for repairs and maintenance.

Auditor's Comment

The MoU from SLRSA was made available and verified. However, there was no evidence to indicate that the MoD has made efforts to upgrade its garage with the necessary equipment. The issue therefore remains unresolved.

3.4.3 Unofficial Use of MoHS Garage

The Central Medical Stores garage at New England Ville in Freetown was established exclusively for the repairs and maintenance of vehicles owned and controlled by the MoHS.

However physical inspection at the Ministry's central garage showed that the garage was used for all categories of vehicles including private, commercial and non-governmental organisations as indicated on the photos on figure 3. This could mean that the authorities at the MoHS had not been monitoring the activities and operations of its garage. As a result, the materials provided for the repairs and maintenance of MoHS/government vehicles such as oil, lubricant and spare parts might

have been used on private and commercial vehicles at the detriment of the government's limited resources.

Figure 3: Photos showing private, commercial, and NGO vehicles at MoHS's garage



Photo Credit: ASSL; 20th August, 2018

Recommendation

The Transport Manager at the MoHS should ensure that the use of the Ministry's garage for private, commercial, and NGO vehicles is prohibited with immediate effect. The Ministry's garage should strictly be used for repairs and maintenance of its vehicles only.

Management's Response

The transport manager at the MoHS will ensure that the use of the Ministry's garage for private, commercial and NGO vehicle is prohibited. The Ministry's garage should strictly be used for repairs and maintenance of its vehicles only. See attached circular memorandum relating to this recommendation.

Auditor’s Comment

During the verification process, the memorandum relating to the misuse of the ministry’s garage was submitted and reviewed. However, auditors will keep the issue in view for follow-up.

3.4.4 Inadequate Inspection of Vehicles

According to page 160 of the Civil Service Code, Regulations and Rules, the MTA shall ensure that such vehicles are inspected by the SLRSA who shall present their findings on the serviceability of the vehicles. If the SLRSA recommends repairs, the vehicles shall not be boarded but shall be repaired within the shortest possible time to prevent further deterioration. In line with best practice (i.e. maintenance pattern of Ford and Toyota), maintenance intervals can reach 7,500 to 10,000 miles, or every six months.

The number of inspections (including valuations) conducted on government vehicles by the SLRSA for the period under review did not correspond to the number of registered government vehicles in the country. For instance, in 2017, the number of registered government vehicles according to the SLRSA’s database totalled 5663. This should have warranted at least 22,652 inspection reports as compared to the 311 inspection and valuation reports produced by the SLRSA in 2017. According to senior personnel of the SLRSA, the failure of MDAs to send their vehicles for inspection was the main reason for the limited inspection reports. As a result, briefcase/unqualified garages may have conducted improper inspection of government vehicles, diagnosing wrong mechanical problems and rendering them irreparable afterwards. It may have also resulted to the boarding of government vehicles without any proper assessment for serviceability/disposal of same by the responsible authority. Table 10 shows a comparative analysis between the number of required inspection reports (taking into consideration the number of registered government vehicles) and the actual number of inspection reports produced by the SLRSA in 2017.

Table 10: Comparative Analysis between Required and Actual Inspection of Government Vehicles

Detail	Number
Registered government vehicles as per SLRSA’s database	5663
Required inspections per vehicle (pre & post)	4
Required number of inspection reports in 2017 (5663 x 4)	22,652
Actual number of inspection reports produced by SLRSA in 2017	311
Variance (number of inspections not conducted)	22,341
% Number of Inspections conducted in 2017	1.4%

Source: ASSL’s Analysis

Recommendation

The Director of Transport at the SLRSA in collaboration with the MTA and other MDAs should ensure that pre and post inspections of government vehicles are undertaken at least twice a year (or in accordance with the vehicles manuals) and these inspections should be documented in the form reports and retained for reference and review purposes.

Management’s Response

Government vehicles are normally inspected for the purposes of repairs & maintenance, disposal and due to accident. Considering the above, the number of inspections per year is normally not fixed or defined. Management will however collaborate with the SLRSA to determine a standard for the inspection of government vehicles.

In line with the recommendation of the ASSL, modalities have been put in place to inform all MDAs about SLRSA’s guidelines on the inspection of government vehicles relating to maintenance. The memorandum to the effect is attached for your inspection.

Auditor’s Comment

A memorandum relating to the inspection of government vehicles was submitted and reviewed. However, the issue will be kept in view for follow-up.

3.4.5 Abandonment of Government Vehicles

According to paragraph 2017 of the Civil Service Code, Regulations and Rules/Administrative Manual, drivers of government vehicles shall ensure that after the discharge of their duties, the vehicles are parked in the police Station, or in a secured government premises or other safe and secured locations, where no pilfering or damage can be done to the vehicles. Paragraph 3.4.1 of the NMVP, 2016 also require government vehicles to be sold in a timely and efficient manner, giving due consideration to prevailing market forces.

The audit team visited the locations of some MoHS’s vehicles that were in custody of the Office of National Security- ONS (vehicles used for the Ebola epidemic activities) and noted that those vehicles had been parked for over three years without any form of maintenance. It was also revealed from the list of vehicles recommended for boarding that 16 of those vehicles had been identified for disposal. Of those 16 vehicles, 10 were abandoned in a private garage in Wilberforce, west of Freetown instead of a police station or other secured location. See Appendix 10 for details of these vehicles. These vehicles were found in a deplorable state, exposed under trees with leaves forming debris on them. Typical examples of two of these abandoned vehicles are shown in the photos in figure 4 below.

Figure 4: Photos showing abandoned government vehicles in a private garage



Photo Credit: ASSL; 24th July, 2018

Further investigations revealed that those vehicles were driven to the garage by officers of the ONS. However, due to the length of time (over three years) in abeyance, they have developed some technical faults. This is in contrary to Section 3.4.1 of the NMVP, 2016 which requires vehicles to be repaired within the shortest possible time to prevent further deterioration. According to the Administrative Officer at the ONS, those vehicles were kept in that location due to the unavailability of space and the heavy bureaucracy surrounding the boarding of government vehicles.

The abandonment of those vehicles might have exposed them to several risks such as the removal and changing of original parts, personal conversion into private use, and rapid wear and tear. This might have significantly reduced the residual values of those vehicles. As a result, government stands the risk of either losing those vehicles or receiving meagre disposal sums (i.e. sums well below their current residual values) for them.

Recommendation

1. The Director General at the MTA should ensure that the process of boarding and disposing of government vehicles is done in a timely and efficient manner in accordance with the dictates of the NMVP, 2016. This will ensure that the correct residual values are recovered by government from the sale of its vehicles.
2. The Director General at the MTA should also ensure that Government vehicles are parked/kept in secured locations such as police stations and secured government premises. This will minimise the risk of pilferage or damage to government vehicles.

Management's Response

The Permanent Secretary in collaboration with the Transport Manager will ensure that government vehicles are parked/kept in secured locations and secured government premises going forward.

Auditor's Comment

The Ministry has not taken any action to implement the audit recommendations.

3.5 DISPOSAL

3.5.1 Disposal of Vehicles Without Following Due Procedures

According to Section 3.4.1 (Vehicle Disposal) of the NMVP 2016, government vehicles shall only be boarded and disposed of when such vehicles are reported as being unserviceable by the SLRSA.

Section 5 (3) of the NAGPC Act, 1990 states that "no disposal of any national asset or government property shall take place without prior consultation with the Commission".

According to a memo from the Permanent Secretary at the MTA, referenced MC/19/3 and dated 6th February, 2017, the list of unserviceable government vehicles of MDAs should be submitted to the SLRSA for technical examination after which, the NAGPC should give the executive clearance for disposal.

Section 67 (1) of the Public Procurement Act, 2004 require the disposal of obsolete or surplus items to be by: (a) transfer to government department or other public entities, with or without financial adjustment; (b) sale by public bid to the highest bidder, subject to reserve price; (c) sale by public auction, subject to reserve price; or (d) destruction, dumping, or burying as appropriate

A review of the disposal files submitted by the MTA and the SLRSA revealed that 101 government vehicles (as presented in Appendix 11) were rendered unserviceable by the MoHS and sent to the SLRSA by the Permanent Secretary for technical examination. Upon receipt by the SLRSA, 83 of those vehicles were valued and boarded for amounts totalling Le246,300,000. However, there was no evidence in the form of NRA receipts to justify that the proceeds from those disposals were paid into the CRF. The whereabouts of the 18 vehicles which were not valued by the SLRSA remains unknown.

It was also clear from our review that executive clearances were not given by NAGPC for those vehicles to be boarded and/or disposed of. There was also no evidence to indicate that disposal procedures (such as advertisement/tender process, bidding documents and award letters) as stated in the Public Procurement Act, 2004 were followed by the MTA.

Further investigations from the review of the NRA receipts and the MTA's notification letters revealed that 408 government vehicles as shown in Appendix 12 were boarded during the review period for a total amount of Le688,690,000. However, we noted that the undermentioned procedures were not followed for the boarding of those vehicles:

1. Technical examination reports (including valuation) from the SLRSA explaining the unserviceable nature of these vehicles
2. Executive clearances from the NAGPC
3. Procurement documents such as advertisements, bidding documents, and release letters

Interviews conducted with personnel at the MTA and the SLRSA did not provide substantial reasons why proceeds from the above disposals were not paid through the NRA into the CRF, and due disposal procedures not followed. This may have resulted to the loss of government revenue as the possibility for government vehicles to have been undervalued or converted into personal use could not be overlooked. It is also possible that serviceable government vehicles (i.e. vehicles that were roadworthy) might have been boarded at the detriment of government incurring unbudgeted expenditure in replacing them. This may have had adverse effect on other government activities.

As part of the audit engagement, we followed up on the 2014/2015 internal audit report of the MTA in which it was stated that:

1. A total of 80 vehicles valued at Le152,950,000 were disposed of by the Ministry without any evidence of inspection reports to explain the unserviceable nature of those vehicles. (See Appendix 13 for detail).
2. NRA receipts to justify that proceeds from the disposal of 67 vehicles (valued at Le130,400,000) were not made available (See Appendix 14 for detail).

The outcome of our follow-up investigation revealed that the above issues have not been addressed by the MTA. This is another indication of government's continued loss of revenue.

Recommendation

The Permanent Secretary at the MTA should ensure the following:

1. Disposal of government vehicles should be done in accordance with the dictates of the NMVP, 2016, Public Procurement Act, 2004, and NAGPC Act, 1990.
2. The relevant documentary evidence (including the 18 vehicles which were not valued by the SLRSA) in support of all the disposal actions stated in paragraph 3.5.1 should be made available to the ASSL for verification within 15 days upon receipt of this report; otherwise the issues will be forwarded to the relevant authorities for necessary action to be taken.

Management's Response

Information relating to the disposal of 101 government vehicles by the MoHS is unavailable. The outgoing Transport Manager, Mr Yusuf Dumbuya and the Permanent Secretary, Ministry of Transport and Aviation should provide relevant answers on how the disposal processes were carried out.

Auditor's Comment

The relevant documentary evidence in support of the disposal of the above vehicles was not made available for verification. The issue therefore remains unresolved.

3.5.2 Vehicles Less than 5 Years Written off as Unserviceable without Supporting Documents

Section 3.4.4 of the National Motor Vehicle Policy outlines the criteria for replacement/transfer of government vehicles. Government vehicles shall only be replaced taking into consideration:

- vehicle age of at least five years;
- maintenance cost; when the cost of repairs and maintenance is too high;
- in the event of an accident that renders the vehicle unserviceable; and
- when the vehicle becomes reasonably unserviceable by the SLRSA assessment.

We performed a comparative analysis between the dates of first registration of government vehicles and the dates of boarding of same to determine whether government vehicles below the age of unserviceability (i.e., below 5 years) were written off. From the analysis, we noted that 41 vehicles (as indicated in Appendix 15) which life spans were less than 5 years, were written off as unserviceable without any form of evidence like records showing high maintenance cost or accident reports rendering them unserviceable. This could be attributed to the fact that serviceable government

vehicles were advertently converted into unserviceable nature and disposed of by government officials for personal gains. As a result, government might not have achieved maximum value for public expenditure. The rapid cost of replacing these vehicles may have also affected government in solving other priority issues.

Recommendation

The Director of Transport at the MTA should ensure the following:

1. Government vehicles should be in accordance with Section 3.4.4 of the NMVP, 2016. The processes of replacement (including the relevant documentary evidence) should be properly documented and retained for reference and review purposes.
2. The justification for boarding of the above vehicles (which life spans were less than 5 years) should be made available to the ASSL for verification within 15 days upon receipt of this report; otherwise, the issue will be forwarded to the relevant authority for necessary action to be taken.

Auditor’s Comment

No response was submitted in respect of the findings. The issues therefore remain unresolved.

3.5.3 Serviceable Vehicles not Accounted for

Section 3.4.1 of the NMVP, 2016 states that: "Government vehicles shall only be boarded and disposed off when such vehicles are reported as being unserviceable by SLRSA. If SLRSA recommends for repairs, the vehicle shall not be boarded or disposed off, but shall be repaired within the shortest possible time".

During a review of the list of unserviceable vehicles presented to the SLRSA by the MoHS, the auditors noted that a memo from a vehicle examiner at the SLRSA dated 6th August, 2016 revealed that seven vehicles as shown in table 11 could be repaired at a reasonable cost and were therefore not recommended for disposal. However, upon request to verify the existence of these vehicles, they were not made available to the audit team. In the same vehicle examiner's report, it was noted that seven additional vehicles needed further verification with regard their correct ownership. However, those additional vehicles, as indicated in table 12, were not made available for verification, despite several visits to the Ministry. The failure to make serviceable vehicles available for verification could mean that those vehicles have either been disposed of for personal gains or converted into personal use. This could have resulted to the loss of government assets, thereby having adverse effects on the operations for which they were acquired.

Table 11: List of vehicles that could have been repaired at low cost

No.	Registration Number	Specification
1	AGR 324	Ford Everest
2	AHD 526	Fiat Ambulance
3	AJX 043	Nissan Patrol
4	AHV 186	Toyota Land Cruiser
5	AIT 043	
6	AES 794	Toyota Land Cruiser
7	AES 795	Toyota Land Cruiser

Source: SLRSA’s vehicle examiner’s memo

Table 12: List of additional vehicles that needed verification for ownership

No.	Registration Number	Specification
1	AFD 931	
2	AEN 450	Toyota Land Cruiser
3	AEC 250	Toyota Land Cruiser
4	AEC 251	Toyota Land Cruiser
5	AFR 458	Toyota Hilux
6	AED 141	Toyota Land Cruiser
7	AHH 414	Toyota Land Cruiser

Source: SLRSA’s vehicle examiner’s memo

Recommendation

1. The Director of Transport at the MTA should ensure that government vehicles are only boarded and disposed of when they are reported as unserviceable by the SLRSA.
2. The Permanent Secretary at the MoHS should make available the vehicles listed in tables 11 and 12 for verification within 15 days upon receipt of this report; otherwise, these issues will be forwarded to the relevant authorities for necessary action to be taken.

Management’s Response

This information is not available to the Transport Unit. The Transport Manager of the MoHS, Mr Yusuf Dumbuya will provide the relevant answers.

Auditor’s Comment

The vehicles in question as well as information relating to same were not made available for verification. It was further noted through correspondence between the MoHS and the MTA that the former Permanent Secretary of the MoHS had little or no involvement in the disposal activities. The issue therefore remains unresolved.

3.5.4 Disposal of Government Vehicles to Fictitious Buyers

Section 67 (1b) of the Public Procurement Act, 2004 requires the disposal of obsolete or surplus items to be by- sale by public bid to the highest bidder, subject to the reserved price. Paragraph 3.4.1 of the NMVP, 2016 also requires government vehicles to be sold in a timely and efficient manner, giving due consideration to prevailing market forces.

As part of the audit engagement, we employed a direct confirmation technique to ascertain whether the buyers whose names appeared on the disposal documents of government vehicles were the actual beneficiaries of those disposed government vehicles.

The disposal records showed that 104 military vehicles were sold to four private individuals at a total amount of Le96,600,000 as indicated in table 13. Out of these four individuals, we physically contacted two (i.e. Mamadu S. Bah and Ibrahim Sow) who did management representations on 12th July, 2019, certifying (and witnessed by their representatives) that they have never bought military vehicles at any point in time during the period under review. The other two individuals (i.e. Mohamed A. Kabia and Alusine D. Williams), who could only be reached via telephone, outrightly

denied having vehicle dealings with any government department during the review period. However, these telephone conversations were not documented and certified.

There was also no documentary evidence like technical examination reports from the SLRSA, clearances from the NAGPC, advertisements, bidding documents, and release letters to justify that disposal procedures as specified in the NMVP, 2016, the Public Procurement Act, 2004, and the NAGPC Act, 1990 were followed by the MTA.

Several requests and efforts were made by the audit team through telephone calls, to interview the former Permanent Secretary and the Procurement Officer who oversaw those disposal actions at the MTA at the time, but these proved futile.

The disposal of government vehicles to fictitious buyers could mean that government officers within the MTA falsified the disposal records for them to look as if private individuals were the beneficiaries of those vehicles when in fact those vehicles were procured by personnel of the MTA for meagre sums. In accordance with Section 36 (1b) of the Audit Service Act, 2014, the officers that were involved in the disposal of those vehicles may have committed an offence which could be liable, on conviction, to a fine or a term of imprisonment or both.

Table 13: List of military vehicles disposed

No.	Successful Bidder	Specification of Vehicle	Quantity	Amount (Le)
1	Mamadu S. Bah	Land Rover 110	34	37,000,000
2	Ibrahim Sow	Steyr	23	27,000,000
3	Mohamed A Kabia	Toyota Jeep	22	29,500,000
4	Alusine D. Williams	Benz Atego, Land Rover, Ford, Steyr	25	3,100,000
Total Disposal Value			104	96,600,000

Source: NRA receipts and cash book

From the review of the NRA receipts and cashbook, we noted that the 104 military vehicles were grossly undervalued by the SLRSA to the extent that Land Rovers, Steyrs, Mercedes Benz Ategos and Pinzgaurers were disposed for as little as Le50,000 and Le100,000 each. We also observed from the SLRSA's valuation report that MoHS's vehicles (ranging from Toyota Land Cruisers to Ford Ranger Vans) with minor defects like electrical and undercarriage problems were disposed for as little as Le1,500,000. Many more vehicles with similar defects were disposed of for meagre sums. This was corroborated with the 2014/2015 Internal Audit report of MTA which pointed out that this was done because government officials also bided for those vehicles. As a result, the disposal proceeds derived from those vehicles were well below their market/residual values, and this did not help government in replacing them. The specification of some of the 104 disposed military vehicles are shown in the figure below.

Figure 5: Type of vehicles disposed of for meagre sums
 Pinzgaurs

Steyr



Land Rover 110

Mercedes Benz Atego

Photo Credit: Online (<http://www.bing/images/search?>)

The audit team also noted a high risk of connivance between the vehicle examiners at the SLRSA and officers at the MTA in the valuation of government vehicles. This could be based on the premise that when vehicles are valued well below their residual values, officers at the MTA could end up becoming the beneficiaries of those vehicles. For instance, a review of NRA receipt number 658662 and pay-in-slip number 35361 (First International Bank) revealed that a government vehicle with registration number UN 135, and specification, Nissan Patrol Jeep was sold to one Bintu Massaquoi of 9 Hagan Street Freetown on 7th January 2015 at a cost of Le1,500,000. Upon further investigations, we noted that the telephone/contact number on the pay-in slip (i.e. 077-87-88-20) belonged to the former Procurement Officer at the MTA who oversaw the disposal action. The audit team tried to reach the former Procurement Officer on many occasions via the same telephone number, for him to clarify the issue but he never turned up, even though he made several promises over the phone. This is a clear manifestation of government’s continued loss of revenue from the disposal of its unserviceable vehicles.

Recommendation

1. The Permanent Secretary at the MTA should ensure the following:
 - i. The disposal of unserviceable government vehicles should be done through sale by public bid to the highest bidder, giving due consideration to prevailing market forces in accordance with the Public Procurement Rules and Regulations. This will make the process open, competitive and transparent.

- ii. An explanation should be provided to the ASSL (together with the relevant documentary evidence) on why the names of buyers that appeared on the disposal documents of 104 unserviceable military vehicles were fictitious. This should reach the ASSL within 15 days upon the receipt of this report; otherwise, this may be considered an offence, and those concerned could be liable, on conviction, to a fine or a term of imprisonment or both in accordance with Section 36 (1b) of the Audit Service Act, 2014.
 - iii. The supporting disposal documents such as technical examination reports from the SLRSA, clearances from the NAGPC, advertisements, bidding documents, and release letters in respect of the 104 unserviceable military vehicles should be made available to the ASSL for verification within 15 days upon the receipt of this report.
 - iv. An explanation together with the relevant documentary evidence should be provided to the ASSL on why a pay-in slip/NRA receipt in respect of a vehicle that was disposed of to Bintu Massaquoi of 9 Hagan Street in Freetown, was bearing a telephone/contact number of the former Procurement Officer of MTA. This should reach the ASSL within 15 days upon the receipt of this report; otherwise, this issue will be forwarded to the relevant authority for necessary action to be taken.
2. The Executive Director at the SLRSA should ensure that the valuation of government's unserviceable vehicles is based on their residual values and prevailing market forces.

Management's Response

Following an allegation of corrupt practice in the disposal of government vehicles by the Ministry of Transport and Aviation, the Anti-Corruption Commission (ACC) requested for all documents on the disposal of vehicles for the period 2014 to 2016. The Procurement Unit responded by submitting the necessary documents to aid the investigation and was unable to make photocopies due to the prompt request. The investigation is ongoing, and the Ministry cannot provide the required documents for audit verification since they are with the ACC. Without the files at the ACC, the Ministry will be constrained to adequately respond to the audit concerns and recommendation. The Ministry will however make efforts to ensure that the documents leading to the disposal of such vehicles be made available for necessary comments on the auditor's comment and thereafter submit same for audit verification. (See attached request for documents from the ACC Annex 3).

The auditors looked at the national motor vehicle policy and assessed the process for disposal. The officials of the SLRSA were not familiar with the document. Although that is not an excuse for disposing vehicles contrary to the policy, I must assure you that going forward, all vehicles will be disposed of based on their residual and prevailing marketing forces.

In overall, the SLRSA is in the process of regularising the establishment of an ultra-modern automotive repair garage with modern equipment, original spare parts and trained and qualified mechanics to handle the government vehicles repairs, in order to prevent the proliferation of government vehicles awaiting repairs in all garages countrywide. This will prevent abandonment, and vandalising of government vehicles.

Auditor's Comment

The requested documents in respect of the disposal of the above vehicles were not available for verification. Therefore, the findings remain outstanding. However, the auditors will follow up on the establishment of an ultra-modern automotive repair garage at the SLRSA in due course.

4 CONCLUSION

The conclusion of this chapter is in line with the audit objective. It reflects our explanations and views based on analysis and findings supported by audit evidence as presented in the previous chapter.

Government vehicles play a pivotal role in the achievement of MDAs strategic targets and goals. They help in the movement of employees and equipment in facilitating the attainment of strategic goals. However, they have not been properly managed by the MTA and the SLRSA whose responsibilities are to formulate and ensure the adherence of policies, and regulate all vehicle related issues in Sierra Leone, respectively. On the part of the MTA, the NMVP which it designed as a framework to optimise the management and use of vehicles has not yet been finalised even though it has been in use by MDAs. This has been one source for non-compliance with its dictates. As a result, the processes of acquisition, registration, maintenance and disposal right across the board have most times been flawed.

SLRSA, on the other hand has not shown great leadership in regulating and coordinating vehicle related issues in Sierra Leone. This was evidenced by several anomalies in its areas of responsibility (i.e. registration, maintenance and disposal of government vehicles). Typical among them were the failure to exercise control over the registration, repairs and maintenance of vehicles owned and controlled by the MoD; the registration of government vehicles as either private or commercial; the low inspection rate of vehicles before and after repairs and maintenance work; and the undervaluation of government unserviceable vehicles.

The following are specific conclusions on the anomalies that have derailed the management process of government vehicles:

- Much effort has not been made by the MTA and other stakeholders in finalising the NMVP which was designed as a framework to optimise the management and use of government vehicles. This has had a negative impact on the rate of compliance by MDAs. As a result, the processes involved in the management of vehicles have not been transparent. Typical examples include the procurement of vehicles with 8-cylinder specification for government officers instead of 4-cylinder (or 6-cylinder as the case may be), and the use of multiple vehicles by same.
- There is need for a system of accountability to be in place in the management and use of government vehicles. Neither the MTA nor the NAGPC was able to provide a comprehensive register of government vehicles. There was also a situation in which the MoHS was not able to provide an account of vehicles acquired through procurement (ambulances) and donations. These problems pose a serious risk of government losing vehicles to private/unknown persons.
- Contracts for the acquisition of vehicles were not appropriately administrated and monitored by the MTA and the MoD. As a result, the delivery dates for the supply of vehicles (as per the contract agreements) to these two institutions have been breached on many occasions by contractors, even though part payments were made for these vehicles to be supplied. Apart from this concern, these two institutions have not taken any action to terminate these contracts and recover the amounts paid to the contractors together with the charges for liquidated damages. If action is not quickly taken, the GoSL stands the risk of losing the money spent on acquiring these vehicles.

There were also identified cases of non-compliance with applicable rules and regulations in respect of the above contracts. These were related to withholding taxes not deducted and paid to the NRA and advanced payments made in excess of thirty percent.

- Control procedures need to be followed in the payment of custom duties for acquired/ordered government vehicles. This is because charges in respect of custom duties for same were not paid through the NRA into the CRF. The adherence of control procedures in this area will promote accountability and transparency and help government to generate more revenue.
- The SLRSA did not exercise control over the registration of government vehicles. As a result of this, over 1000 government vehicles were registered as either private or commercial; vehicles owned and controlled by the MoD/RSLAF were neither registered nor insured; and vehicles were inappropriately transferred from one MDA to another. These problems might have created room for the personalisation and inappropriate use of government vehicles.
- The SLRSA's involvement in the repairs and maintenance of government vehicles was very minimal. This was evidenced by the limited number of inspections carried out on government vehicles before and after repairs and maintenance work; the abandonment of vehicles meant for repairs in private garages for more than three years; and the lack of control over the repairs and maintenance of the MoD/RSLAF vehicles. The SLRSA's lack of involvement in this process may have exposed government vehicles to several risks including the removal and changing of original parts, wrong diagnosis of mechanical faults and improper repairs and maintenance work. These problems might have reduced the economic lives of government vehicles and rendered them unserviceable.
- The valuation of unserviceable government vehicles by the SLRSA was not commensurate to their residual values. Unserviceable military vehicles such as Land Rovers, Mercedes Benz Ategos and Pinzgaurers were disposed for as little as Le50,000 each. The high risk of connivance between the vehicle examiners at the SLRSA and officers at the MTA was noted as one of the causes for this problem. As a result, significant amount of proceeds from the disposal of such vehicles were lost to government.
- The disposal actions by the MTA were to a large extent not open, competitive and transparent. These actions included non-compliance with disposal rules and regulations, improper accountability of disposal proceeds and unserviceable vehicles, disposal of vehicles less than five years old without supporting evidence, and disposal of unserviceable vehicles to fictitious buyers. These actions if not addressed, will prevent government from achieving maximum value for public expenditure.

The above problems have rendered the management process of government vehicles ineffective and led to the loss of government's limited resources. The management of the MTA and the SLRSA should therefore collaborate with key stakeholders to address the issues raised in this report. This will ensure an effective system of control and improve the accountability and operational effectiveness of government vehicles in the future. The management of the MTA and the SLRSA should also ensure that control procedures that are necessary for sound and prudent systems in the acquisition, registration, maintenance and disposal of government vehicles, and the rules and regulations in respect of them are appropriately followed.

APPENDICES

APPENDIX 1

LIST OF PERSONNEL INTERVIEWED AND REASON

MDA	Personnel Interviewed	Reason
MTA	Vote Controller (PS)	<ul style="list-style-type: none"> ▪ To understand the processes in the management of government vehicles, i.e., acquisition, registration, maintenance and disposal
	Deputy Secretary	<ul style="list-style-type: none"> ▪ To confirm the processes in the management of government vehicles, i.e., acquisition, registration, maintenance and disposal
	Procurement Officers (former and on post)	<ul style="list-style-type: none"> ▪ To ensure that vehicle specification in the needs assessment is acquired and supplied to the end user ▪ To acquire information on disposed vehicles
	Transport Officer	<ul style="list-style-type: none"> ▪ To ensure vehicles were maintained in line with rules, policies and regulations ▪ To ensure vehicles register was maintained ▪ To confirm the processes involved in the maintenance of vehicles ▪ To understand the procedures involved in the disposal process
	Internal Auditor	<ul style="list-style-type: none"> ▪ To understand the controls and measures in place for the management of vehicles ▪ To ascertain the extent to which policies were complied with
	Accountant	<ul style="list-style-type: none"> ▪ To understand her role in the procurement process
SLRSA	Vehicle Examiner	<ul style="list-style-type: none"> ▪ To ensure that vehicles were inspected before and after maintenance ▪ To ensure that actual specifications were acquired as needed by the end user. ▪ To ensure that vehicles were disposed of at the right market price. ▪ To know how vehicles were classed as unserviceable
	Director of Transport	<ul style="list-style-type: none"> ▪ To confirm the processes involved in the management of government vehicles, i.e., acquisition, registration, maintenance and disposal ▪ To ensure that vehicles were inspected before and after maintenance ▪ To ensure that actual specifications were acquired as needed by the end user ▪ To ensure that vehicles were disposed of at the right market price. ▪ To know how vehicles were classed as unserviceable
	Director of Licence	<ul style="list-style-type: none"> ▪ To confirm the processes in the registration of vehicles ▪ To know the end activities of disposal of vehicles
MoHS	Director of Support Services	<ul style="list-style-type: none"> ▪ To know the total fleet and understand the processes in the management of these vehicles allocated to the Ministry.
	Transport Manager	<ul style="list-style-type: none"> ▪ To know the processes in the entire management of vehicles allocated to the Ministry

MDA	Personnel Interviewed	Reason
MoD	Assistant Chief of Defence Staff Support & Logistics	<ul style="list-style-type: none"> ▪ To ascertain the number of vehicles in the ministry and understand the processes involved in the management of these vehicles
	Deputy Chief of Defence Staff JFC	<ul style="list-style-type: none"> ▪ To understand the processes involved in the management of vehicles

APPENDIX 2
DOCUMENTS REVIEWED

No.	Document	Reason
1	Civil Service Code, Regulations and Rules/Administrative Manual	To understand how vehicles are used and controlled
2	Draft National Motor Vehicle Policy	To understand the policy used in the use and control of vehicles
3	Road Traffic Act, 2007	To understand the processes involved in registration and licensing of government vehicles
4	Public Procurement Acts and Regulation	To understand the procedures involved in public procurement
5	GoSL contracts	To understand the terms and conditions of GoSL's contract agreements with suppliers
6	Correspondence from suppliers	To understand the actions of suppliers
7	MoHS's vehicle database	To establish whether donated vehicles were recorded and appropriately transferred
8	SLRSA's database of government vehicles	To understand and establish the number of government vehicles available
9	Financial Management Regulation of 2007	To understand the process involved in the payment for acquisition and disposal of vehicles
10	NAGPC Act of 1990	To understand the roles and responsibilities of NAGPC in the subject matter
11	Payment vouchers from Accountant General	To ascertain the supporting document for all vehicle payments
12	Core functions of the Transport Department	To derive audit criteria and processes in the maintenance and disposal of government vehicles
13	Equipment Care Directives, 2005	To derive audit criteria and processes in the maintenance of military vehicles

APPENDIX 3

LIST OF VEHICLES VERIFIED

No.	MDA	Number Verified
1	Ministry of Health and Sanitation	199
2	Office of the President	67
3	Statistics Sierra Leone	22
4	Sierra Leone Road Transport Corporation	110
5	Ministry of Defence	170
Total		<u>568</u>

APPENDIX 4

NUMBER OF ACQUIRED VEHICLES FOR THE TOP 20 MDAs IN SLRSA'S DATA BASE

No.	MDA	Number of Vehicle
1	Parliament	32
2	National Mineral Agency	19
3	Sierra Leone Commercial Bank	35
4	Ministry of Energy	26
5	Ministry of Transport	19
6	Ministry of Technical and Higher Education	8
7	Ministry of Government Rural Development	9
8	Ministry of Trade Industry	6
9	Ministry of Mines Mineral Resources	9
10	Ministry of Lands, Housing and Environment	10
11	Ministry of Health and Sanitation	570
12	Secretary to the President	67
13	National Fire Force	32
14	Political Party Registration Commission	13
15	Statistics Sierra Leone	40
16	Sierra Leone Road Transport Corporation	110
17	Central Intelligence and Security unit	29
18	Sierra Leone Correctional Service	35
19	National Telecommunication Commission	22
20	Freetown city Council	48
Total		1139

APPENDIX 5
ASSESSMENT CRITERIA

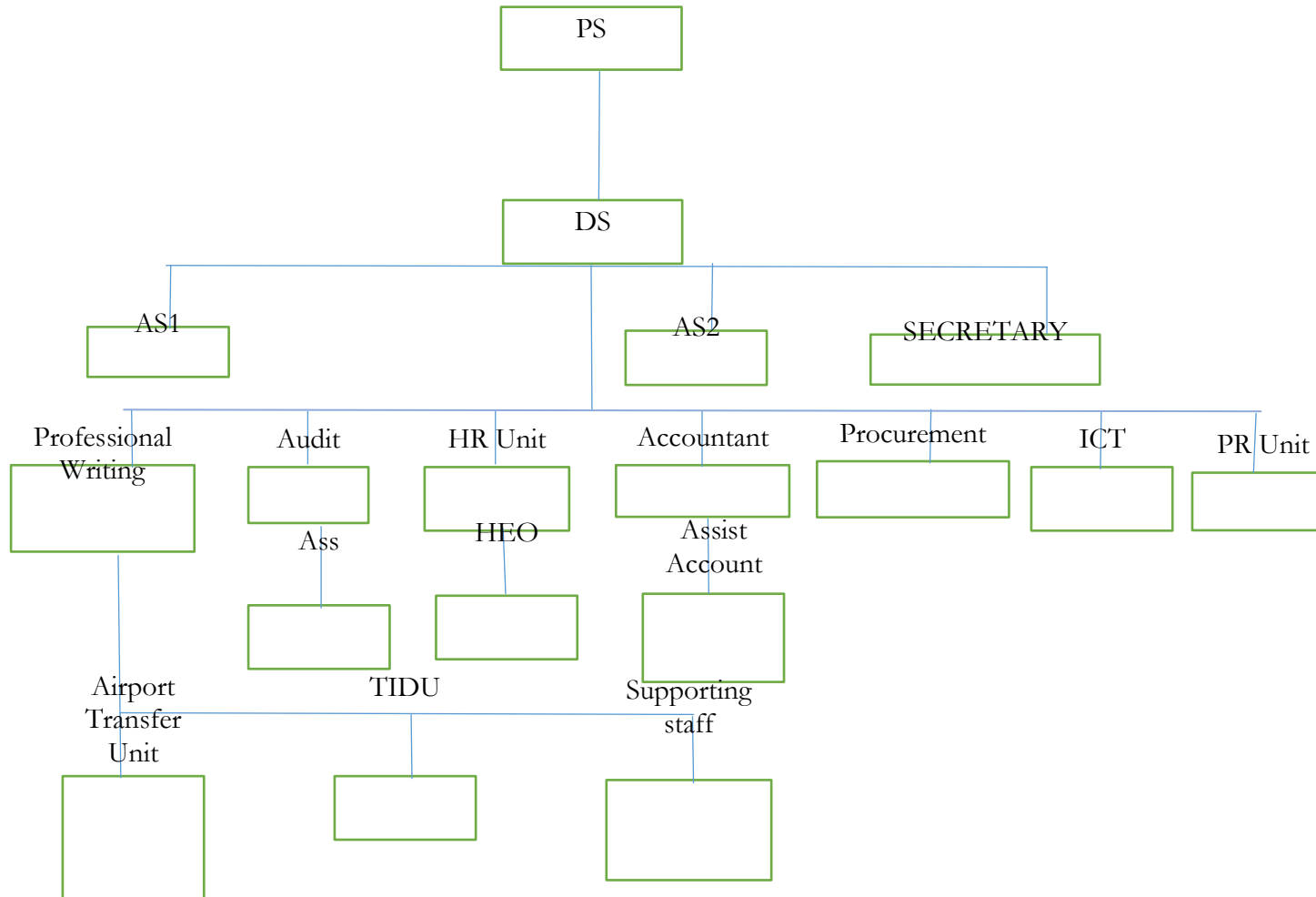
Audit Question	Source	Description
How are government vehicles acquired?	Section 3.1.4 the Draft National Motor Vehicle Policy	<p>A fleet management plan shall be developed in order to operate an efficient fleet. The plan should define the fleet requirements and include a strategic fleet utilisation plan aligned to the MDA’s business service plan and asset strategy.</p> <p>Transport needs analysis where fleet size and composition are optimised against actual transport needs and are purchased according to the outcomes of the analysis. The analysis should consider whether there are alternative means of transport, including walking, public transport and short-term vehicle rental.</p> <p>The Ministry of Transport and Aviation has the mandate to develop policies and provide policy guidelines for delivery of safe, reliable, affordable and sustainable transportation and aviation systems throughout the country. The MTA is responsible for the development and implementation of policies related to government’s motor vehicle fleet.</p>
	Section 73 (1) of the Financial Management Regulations, 2007	“All disbursements of public money shall be properly vouched for”.
	Section 3.2.1 of the NMVP	<p>“The selection of vehicles must be based on needs, taking into consideration vehicle safety, environmental performance, budget and government programmes or initiatives impacting vehicle selection.</p> <p>The general policy is as follows:</p> <ul style="list-style-type: none"> ▪ All utility vehicles must be 4 cylinder. ▪ MDAs that require an exemption to purchase a 6 cylinder vehicle must apply in writing to the MTA, demonstrating a clearly defined operational need. Such requests must be recommended by the head of the requesting MDA and approved by the MTA. ▪ Fit-for-purpose and safety”.

	Section 144 (4) (5) of the Public Procurement Regulation, 2006	<p>(4) Where the contract modification causes the contract value to be increased by up to twenty-five percent of the original contract value, the Procurement Unit shall obtain the approval of the appropriate award authority specified in the first schedule of the Act.</p> <p>(5) Where a contract modification would cause the contract value to be increased by more than twenty-five percent of the original contract value, the additional requirement shall be treated as a new procurement requirement. Where the additional requirements could be obtained from an alternative supplier, the end user shall initiate new procurement proceedings, rather than proceeding with a contract modification. Where the additional requirements can only be obtained from the existing supplier, the end user shall justify the procurement as sole source procurement and seek approval from the appropriate award authority”.</p>
Are policies implemented for the registration of government vehicles?		<p>Fleet managers or transport officers are to inform the dealer as to where the vehicle is to be delivered and what type of registration plate is required (government or private). Government registration plates appear with green lettering on a white background and should be applied accordingly by all MDAs.</p> <p>All government vehicles must be registered in the name of the MDA that uses the vehicle.</p>
	Chapter 4:2:12 of Civil service code	The MTA shall maintain a register of all government (Ministries, Projects and Department) vehicles. The register shall include full description of the vehicle that may be required for the identification of the vehicle. The Ministry of Transport and Aviation should constantly update its records on additions, deletions and depreciations of the total fleet accordingly.
	Section 5:1 of the NAGPC 1990	This same responsibility is shared with the National Assets and Government’s Property Commission (NAGPC) which was created to establish and maintain a national register of all National Assets and Government’s Property to be known as the master register.
	Section 3.1.1 of the NMVP	“Heads of MDAs, projects related to government initiatives or authorised delegates, are responsible and accountable for managing their vehicle fleet according to the NMVP and are required to develop internal fleet policies and procedures”.
	Section 3.2.3.2 of NMVP	All government vehicles must be registered in the name of the MDA that owns the vehicle;
	Section 4 (4) of the Traffic Act 2007	Regulations may require the identification mark assigned to a motor vehicle or trailer to be fixed in a prescribed manner to the motor vehicle or trailer, to any other motor vehicle drawn by the motor vehicle or to both, prescribe the size, the shape, colour, the character of the identification mark to be fixed on any motor vehicle or trailer, and any other matter for the effective implementation of this section. And as stated in the regulation all government vehicle number plate should be colour green, private black, commercial red and NGO blue.

	Section 2 (1) of the Traffic Act 2007	According to the Road Traffic Act, 2007, a person shall not own or drive a motor vehicle or a motor trailer unless the motor vehicle or trailer is registered under this Act.
	Section 3.4.4 the NMVP	Vehicles can only be transferred from one MDA to another based on the instruction of the MTA.
	Section 3.3.6.1 of the NMVP	“No government officer is entitled to more than one vehicle”.
How are repair and maintenance works done on government vehicles?	Section 3.3.9.1 of the NMVP	Government vehicles shall always carry with them log books in which the driver will be required to enter all essential information including: all journeys performed with the opening and closing milometer/odometer readings; purpose of each journey; quantities of fuel and oil supplied; and the initials of the officer authorizing the journey.
	Interview notes with Director of Transport, SLRSA	Repairs and maintenance of Government vehicles must be approved by the Executive Director of the Road Transport Authority and should be carried out at garages approved by the Ministry of Transport. These repairs and maintenances must be certified by the Road Transport Authority before payments are made.
	Civil Service Code Regulations and Rules page 160,	The Ministry of Transport & Aviation shall ensure that such vehicles are inspected by the SLRSA who shall present their findings on the serviceability of the vehicle. In the event that the SLRSA recommends repairs, the vehicle shall not be boarded and shall be repaired within the shortest possible time to prevent further deterioration. Therefore, every government vehicle should be least maintenance or inspected twice a year
	Section 66 (1) Public Procurement Act of 2016	The head of a procuring entity shall convene a Board of Survey comprising representatives of department with unserviceable, obsolete or surplus stores, plant, equipment and vehicles which shall report on the items and, subject to a technical report on them, recommend the best method of disposal after the officer in charge has completed a Board of Survey form.
	Section 3.4 of the NMVP	“The disposal of vehicles shall be consistent and in line with the provisions of the NPPA, NAGPC and the relevant policies and processes”.
How are disposal of unserviceable government vehicles done?	Section 3.4 of the NMVP	<p>“Government vehicles shall only be boarded and disposed of when such vehicles are reported as being unserviceable by the SLRSA.</p> <p>The MTA shall at all times ensure that vehicles are properly inspected by the SLRSA vehicle examiners and shall forward their findings on the serviceability of the vehicle to the MTA.</p> <p>The MTA shall then forward a formal request to the NAGPC for approval in respect to any disposal”.</p>

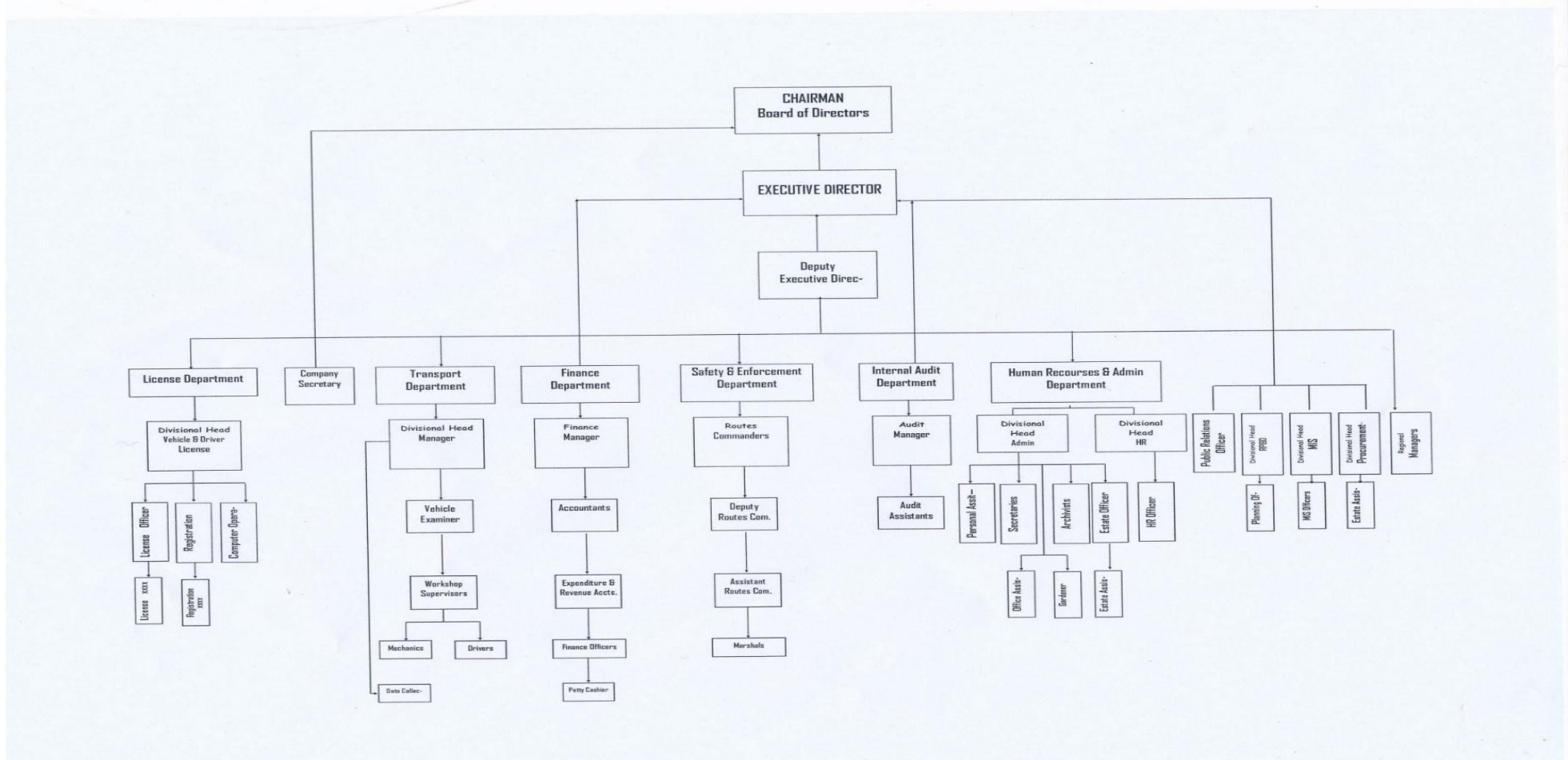
	Section 3.4.1 of the NMVP	“Government vehicles shall only be boarded and disposed of when such vehicles are reported as being unserviceable by SLRSA. In the event that the SLRSA recommends for repairs, the vehicle shall not be boarded or disposed of but shall be repaired within the shortest possible time.
	Section 67 (1c) of the Public Procurement Act of 2004	Disposal of obsolete items shall be by sale through public auction subject to reserve price. This is qualified in the Draft National Motor Vehicle Policy, therefore: Vehicles are to be sold in a timely and efficient manner, giving due consideration to prevailing market forces.

APPENDIX 6
ORGANISATION STRUCTURE OF THE MTA



APPENDIX 7

ORGANISATION STRUCTURE OF THE SLRSA



APPENDIX 8

DONATED VEHICLES TO THE MoHS NOT BROUGHT TO ACCOUNT

No.	Donor	Vehicle Description	Registration Number
1	DfID	Toyota Land Cruiser	AJY 587
2	DfID	Toyota Land Cruiser	AJZ 343
3	DfID	Toyota Land Cruiser	AJV 657
4	DfID	Toyota Hilux	AJW 399
5	DfID	Toyota Hilux	ALH 223
6	DfID	Toyota Hilux	ALM 540
7	DfID	Toyota Hilux	AJX 510
8	DfID	Toyota Hilux	AJY 638
9	DfID	Toyota Hilux	AJZ 361
10	DfID	Toyota Land Cruiser	ALH 230
11	DfID	Toyota Hilux	AKB 231
12	DfID	Toyota Hilux	ALH 227
13	DfID	Toyota Hilux	AJY 025
14	DfID	Toyota Hilux	AJY 585
15	DfID	Toyota Land Cruiser	AJZ 346
16	DfID	Toyota Hilux	ALH 224
17	DfID	Toyota Land Cruiser	AJY 580
18	DfID	Toyota Hilux	AKG 403
19	DfID	Toyota Hilux	AKA 205
20	DfID	Toyota Land Cruiser	AKF 082
21	DfID	Toyota Hilux	AJX 804
22	DfID	Toyota Hilux	AJZ 358
23	DfID	Toyota Hilux	AJW 761
24	DfID	Toyota Hilux	AJZ 213
25	DfID	Toyota Hilux	AJZ 215
26	DfID	Toyota Hilux	AJW 397
27	DfID	Toyota Hilux	AJZ 356
28	DfID	Toyota Hilux	AJX 511
29	DfID	Toyota Hilux	ALH 217
30	DfID	Toyota Hilux	AJW 720
31	DfID	Toyota Hilux	AJZ 359
32	DfID	Toyota Hilux	AJY 023
33	DfID	Toyota Land Cruiser	ALH 228
34	DfID	Toyota Hilux	AJX 818
35	DfID	Toyota Hilux	AJY 024
36	DfID	Toyota Hiace Minibus	AJX 794
37	DfID	Toyota Hilux	AJY 582
38	DfID	Toyota Hilux	AKA 210
39	DfID	Toyota Hiace Minibus	AKD 752
40	DfID	Toyota Hilux	AKO 360
41	DfID	Toyota Hiace Minibus	AJV 051

No.	Donor	Vehicle Description	Registration Number
42	DfID	Toyota Hiace Minibus	NONE
43	DfID	Toyota Hiace Minibus	AJZ 030
44	DfID	Toyota Hiace Minibus	AJY 257
45	DfID	Toyota Hiace Minibus	AJX 791
46	UNICEF	Toyota Hilux	AJR 253
47	UNICEF	Toyota Hilux	AJS 887
48	UNICEF	Toyota Hilux	ANA 458
49	UNICEF	Toyota Hilux	AHO 304
50	UNICEF	Toyota Hilux	AFU 466
51	UNICEF	Toyota Hilux	AKQ 908
52	UNICEF	Toyota Hilux	AKG 403
53	UNICEF	Toyota Hilux	AJX 224
54	UNICEF	Toyota Hilux	AKT 546
55	UNICEF	Toyota Hilux	ALL 325
56	UNICEF	Toyota Hilux	ALT 706
57	UNICEF	Toyota Hilux	AMO 461
58	UNICEF	Toyota Hilux	ALW 478
59	UNICEF	Toyota Landcruiser Hardtop Ambulance	AKT 593
60	UNICEF	Toyota Landcruiser Hardtop Ambulance	AKT 594
61	UNICEF	Toyota Hilux	AKQ 907
62	UNICEF	Toyota Hilux	AKQ 909
63	UNICEF	Toyota Hilu	AKQ 910
64	UNICEF	Toyota Hiace Minibus	AMO 612
65	UNICEF	Toyota Coaster 20-Seater Bus	AMO 611
66	UNICEF	Toyota Landcruiser	AHX 186

APPENDIX 9

SAMPLED GOVERNMENT VEHICLES REGISTERED AS PRIVATE AND COMMERCIAL

No.	Vehicle ID	Category	Type	Make	Chassi Number	Purpose	Year	Name
1	100 CD 1	B	Jeep	Toyota Land Cruiser	IHZ9734669	Private	2013	Ministry of Foreign Affairs & International Cooperation (MoFAIC)
2	100 CD 2	C	Van	Toyota Hilux	5L6208210	Commercial	2013	MoFAIC
3	29 CD 4	C	Van	Toyota Hilux	2KDU372156	Commercial	2014	International Institute for Agriculture
4	67 CD 121	C	Minibus	Toyota Hiace	5L6255961	Commercial	2015	UNICEF Sierra Leone
5	67 CD 18	B	Jeep	Toyota Land Cruiser	TIHZ-0633228	Private	2010	UNICEF Freetown
6	67 CD 25	C	Minibus	Toyota Hiace	5L-5059913	Commercial	2008	UNICEF Sierra Leone
7	67 CMD	B	Jeep	Toyota Landcruiser	IVD-0076825	Private	2010	UNICEF Government Central Medical
8	82 CD 166	B	Jeep	Nissan Patrol Space	TD42192237	Private	2008	Special Court for Sierra Leone
9	82 CD 62	B	Jeep	Toyota Prado	5L6217006	Private	2013	Special Court Sierra Leone
10	82 CD 74	B	Jeep	Toyota Land Cruiser	5L6217457	Private	2013	Special Court for Sierra Leone
11	ADM 777	B	Jeep	Toyota Hilux	LN130-0110013	Private	2008	Sierra Leone Road Transport Authority
12	ADM 982	A (T)	Saloon	Subaru	677112	Commercial	2008	Ministry of Energy & Power Justin Musa
13	ADN 520	B	Jeep	Toyota Highlander	7498632	Private	2008	Sierra Leone Airport Authority
14	ADN 539	E-Government	Truck	Volvo Fl 617	TD6165-93320741	Commercial	2008	Njala University
15	ADO 371	B	Jeep	Toyota Land Cruiser	IHZ-0568764	Private	2008	Ministry of Health & Sanitation (MoHS)
16	ADO 477	B	Jeep	Toyota Land Cruiser	IHZ-0566798	Private	2008	MoHS
17	ADO 592	C	Van	Toyota Hilux	2L-161724	Commercial	2008	Sierra Leone Authority
18	ADP 096	B	Jeep	Toyota Landcruiser	IHZ-0571235	Private	2008	Tonkolili District Council
19	ADP 832	C	Van	PLUTUSDD102IL	4JBIT-708070227	Commercial	2008	West African Examinations Council
20	ADQ 002	B	Jeep	Toyota Land Cruiser	5L-6058497	Private	2008	Office of the President
21	ADQ 086	CGOVT	Minibus	Toyota Hiace	5L-6069338	Commercial	2008	National Authority
22	ADQ 089	C	Van	Toyota	22RE-3650872	Commercial	2008	College of Medicine & Allied Health Sciences
23	ADQ 770	C	Van	PLUTUSDD102K	43BIT-708068452	Commercial	2008	West African Examination Council
24	ADR 054	B	Jeep	Toyota Land Cruiser	1HZ-0574196	Private	2008	Ministry of Labour
25	ADR 068	C	Van	Toyota Hilux	2KD-7347947	Commercial	2008	Sierra Leone Roads Authority
26	ADR 069	C	Van	Toyota Hilux	2KD-7372536	Commercial	2008	Sierra Leone Roads Authority

27	ADR 146	A(P)	Saloon	Toyota Cressida	84261	Private	2008	NPA Sani Kontex
28	ADR 272	C	Van	Toyota Hilux	2KD-7320066	Commercial	2008	National Social Security and Insurance Trust
29	ADR 582	D	Bus	Ford	D4H21432341	Commercial	2008	Hon. Lloyd Hallowell
30	ADR 846	B	Jeep	Hover	7.06E+08	Private	2008	Sierra Leone Water Co
31	ADS 129	B	Jeep	Toyota Land Cruiser	IHZ-0461787	Private	2008	NRA
32	ADS 130	B	Jeep	Toyota Land Cruiser	IHZ-0461825	Private	2008	NRA
33	ADS 131	B	Jeep	Toyota Land Cruiser	IHZ-0462015	Private	2008	NRA
34	ADS 132	B	Jeep	Toyota Land Cruiser	IHZ-0461892	Private	2008	NRA
35	ADS 133	B	Jeep	Toyota Land Cruiser	IHZ-0462411	Private	2008	NRA
36	ADS 134	CGOVT	Minibus	Toyota Hiace	5L-5567830	Commercial	2008	National Authority
37	ADS 222	B	Jeep	Toyota Sequoia	2UZFE-234812	Private	2008	National Agricultural Development Co.
38	ADS 226	B	Jeep	Toyota 4 Runner	22RE-2715404	Private	2008	NCTVA
39	ADS 376	B	Jeep	Toyotal Land Cruiser	60Z29	Private	2008	MoHS
40	ADS 547	B	Jeep	Toyota Land Cruiser	IHZ-0415146	Private	2008	MoHS
41	ADS 607	F	Truck	Mercedes Benzactros 3340	541-92300444668	Commercial	2008	Kenema Council
42	ADS 915	C	Van	Toyota Hilux	SL-606319	Commercial	2008	Sierra Leone Roads Authority
43	ADT 230	B	Jeep	Toyota Land Cruiser	IHZ-0568715	Private	2008	Sierra Leone Roads Authority
44	ADT 240	B	Jeep	Toyota 4 Runner	5VZ-038208	Private	2008	National Power Authority
45	ADT 264	B	Jeep	Hovercuv	FCK-2902	Private	2008	Sierra Leone Water Company
46	ADU 074	C	Van	Toyotahilux	5L6061335	Commercial	2008	Ministry of Agriculture Forestry and Food Security
47	ADU 148	C	Van	Ford Ranger	W4AT-822640	Commercial	2008	Sierra Leone Authority
48	ADU 149	C	Van	Ford Ranger	W9AT173110	Commercial	2008	Sierra Leone Agency (Roy Chalkley)
49	ADU 212	C	Van	Ford Ranger	WLAT-822667	Commercial	2008	Sierra Leone Authority
50	ADU 213	C	Van	Ford Ranger	WCAT-830882	Commercial	2008	Sierra Leone Authority
51	ADU 220	A(P)	Saloon	Nissan Sunny	GA14-043278B	Private	2008	National Power Authority
52	ADU 221	A(P)	Saloon	Ford Escort	VRGOO070	Private	2008	National Power Authority
53	ADU 223	B	Jeep	Toyota Landcruiser	IHZ-1193919	Private	2008	Kono District Council
54	ADU 228	C	Van	Toyota Hilux	3L-3230653	Commercial	2008	Freetown City Council
55	ADU 243	C	Van	Land Rover Defender	16L-10586C	Commercial	2008	Ministry of Agriculture Forestry and Food Security

APPENDIX 10

LIST OF ABANDONED VEHICLES IN A PRIVATE GARAGE

No.	Registration Number	Type/Make	Chasis Number	Colour
1	ACV 187	Nissan Pickup	JN1CJUD22Z0023531	White
2	ADK 905	Land Rover	SALLDHME85A698820	White
3	ADK 906	Land Rover	SALLDHMF85A699102	White
4	ADK 907	Land Rover	SALLDHMF85A699411	White
5	ADK 908	Land Rover	SALLDHMF85A698489	White
6	ADV 829	Toyota 4-Runner	JT3HN86R8W0152131	Grey
7	ADV 831	Toyota 4-Runner	JT3VN39W050193256	Black
8	ADV 832	Toyota 4-Runner	JT3VN39W880189973	Gold
9	ADW 085	Toyota 4-Runner	JT3VN39W0S0215725	Blue
10	ADZ 070	Toyota 4-Runner	JT3HM84R1X0035966	Grey

APPENDIX 11

**LIST OF UNSERVICEABLE VEHICLES FORWARDED BY THE MoHS
TO SLRSA FOR EXAMINATION**

No.	Registration	Make	Year	Location
1	ADG 383	Toyota Land Cruiser Cobra	2004	Rokupa Government Hospital, Freetown
2	AGB 643	Toyota Four Runner	2004	Port Loko
3	AEE 074	Toyota Land Cruiser Hard top	2004	Tonkolili DHMT
4	AEK 075	Toyota Land Cruiser Hard top	2004	Port Loko
5	AAQ 390	Toyota Land Cruiser Hard top	2004	Tonkolili DHMT
6	ADU 428	BMC	2004	Freetown
7	ACS 855	Ford Ranger	2005	Births and Deaths, Freetown
8	ACS 714	Ford Ranger	2005	Central Medical Stores, Freetown
9	ACX 235	Toyota Land Cruiser Hard top	2005	Kabala
10	ABX 255	Toyota Land Cruiser Ambulance	2005	Kono
11	ADB 643	Toyota Land Cruiser	2005	Kenema
12	ABX 441	Toyota Land Cruiser	2005	Freetown
13	ADM 577	Toyota Hilux	2005	Bombali DHMT
14	ACM 432	Isuzu Truck	2005	Moyamba
15	ADY 627	Ford Everest	2006	Bo
16	ACP 362	Toyota Hilux	2006	Bonthe
17	ACY 171	DAF Truck	2006	Central Medical Stores, Freetown
18	ACY 172	DAF Truck	2006	Central Medical Stores, Freetown
19	AEF 512	Toyota Land Cruiser Hard top	2006	Freetown
20	ACY 475	Toyota Land Cruiser	2006	Kenema
21	ADP 397	Toyota Land Cruiser Hard top	2006	Makeni
22	ABP 342	Toyota Land Cruiser	2006	Tonkolili DHMT
23	ACJ 742	Toyota Land Cruiser	2006	Freetown
24	ACR 263	Renault	2006	Freetown
25	ADY 641	Ford Ranger	2007	Bonthe
26	ADY 631	Ford Everest Ambulance	2007	Bonthe
27	AEV 448	Toyota Land Cruiser Ambulance	2007	Bonthe
28	AEE 077	Toyota Land Cruiser Hard top	2007	Bonthe
29	ADY 858	Toyota Land Cruiser Ambulance	2007	Bonthe
30	ADF 423	Land Rover	2007	Central Medical Stores, Freetown
31	ADY 624	Ford Everest Ambulance	2007	Kabala
32	ADY 628	Ford Everest	2007	Kabala
33	ADF 434	Land Rover 110 Defender	2007	Kenema
34	ADY 639	Ford Ranger	2007	Moyamba
35	AEW 082	Toyota Hilux	2007	Pujehun
36	ADF 429	Land Rover 110 Ambulance	2007	Pujehun
37	ADY 622	Ford Everest	2007	Tonkolili
38	ADY 630	Ford Everest	2007	Tonkolili DHMT
39	ADY 636	Ford	2007	Tonkolili DHMT

40	AFB 913	Toyota Land Cruiser	2007	Port Loko
41	ADY 625	Ford Ranger	2007	Port Loko
42	ADY 638	Ford Ranger	2007	Port Loko
43	AEV 449	Toyota Land Cruiser Hardtop	2007	Makeni Government Hospital
44	AEN 536	Toyota Land Cruiser Hardtop	2007	Makeni Government Hospital
45	AFR 469	Toyota Land Cruiser Hardtop	2007	Moyamba
46	ADB 966	Toyota Land Cruiser	2007	Makeni Government Hospital
47	ADT 244	Toyota Land Cruiser	2007	Bo DHMT
48	AEK 611	Ford Everest	2008	Central Medical Stores, Freetown
49	AEK 616	Ford Everest	2008	Lakka Govt. Hospital
50	AEJ 915	Toyota Land Cruiser Hardtop	2008	Central Medical Stores, Freetown
51	AEK 613	Ford Everest	2008	Connaught Hospital, Freetown
52	AEK 451	Toyota Hilux	2008	EHD, Cline Town, Freetown
53	AFE 899	Toyota Land Cruiser Hardtop	2008	Kono
54	AEV 452	Ambulance	2008	Magburaka Government Hospital
55	AEU 944	Toyota Hilux	2008	Makeni Government Hospital
56	AEM 642	Nissan Hardbody	2008	Moyamba
57	AEN 507	Toyota Land Cruiser Ambulance	2008	Moyamba
58	AGR 324	Ford Everest	2008	Moyamba
59	ADV 723	Toyota Land Cruiser Hardtop	2008	Moyamba/Bo
60	AEJ431	Mitstibishi Minibus	2008	PMO Cline town, Freetown
61	AHD 526	Fiat Ambulance	2008	PMO Cline town, Freetown
62	ADS 898	Iveco Truck	2008	PMO Cline town, Freetown
63	ADY 630	Ford Everest	2008	Tonkolili DHMT
64	AEK 612	Ford Everest	2008	Youyi Building, Freetown
65	AEK 617	Ford Everest	2008	Central Medical Stores, Freetown
66	ADY 626	Ford Everest	2008	Bombali DHMT
67	AEU 223	Toyota Land Cruiser Hard top	2008	Freetown
68	AFW 849	Hyundai Santafe	2009	Central Medical Stores, Freetown
69	AEU 950	Toyota Hilux	2008	Connaught Hospital, Freetown
70	AFZ 788	Toyota Land Cruiser Prado	2009	Freetown
71	AEU 703	Toyota Land Cruiser Hard top	2009	Freetown
72	ADT 751	Toyota Hilux	1995	Freetown
73	ACQ 047	Toyota Coaster	2006	Freetown
74	ABX 131	Toyota Land Cruiser Hardtop	2006	Magburaka Government Hospital
75	AFU 040	Toyota 4 Runner	2009	Tonkolili DHMT
76	AFW 848	Hyundai Santafe	2009	Central Medical Stores, Freetown
77	AEM 643	Nissan Patrol	2009	Freetown
78	AEN 326	Nissan Patrol Jeep	2009	Freetown
79	AEK 867	Toyota Hilux	2009	Central Medical Stores, Freetown
80	AEU 951	Toyota Hilux	2009	Freetown
81	AEU 945	Toyota Hilux	2009	Kambia
82	ADO 369	Toyota Land Cruiser	2008	Freetown
83	AEN 505	Toyota Land Cruiser	2005	Kabala
84	ACI 341	Toyota Land Cruiser	2007	Kabala

85	AEU 702	Toyota Land Cruiser H/T JEEP	2009	Matru Jong
86	ABY 635	Toyota Land Cruiser H/T JEEP	2009	Moyamba
87	AEK 847	Toyota land cruiser V8 jeep	2009	Central Medical Stores, Freetown
88	AFL 002	Toyota Prado	2009	Freetown
89	AEV 455	Toyota Land Cruiser	2009	Freetown
90	AJX 043	Nissan Patrol	2014	Moyamba
91	AEC 250	Toyota Land Cruiser	2008	Freetown
92	AEC 251	Toyota Land Cruiser	2008	Freetown
93	AHV 186	Toyota Land Cruiser	2008	Freetown
94	AFR 458	Toyota Hilux	2005	Freetown
95	AIT 470	Toyota Land Cruiser	2009	Bombali DHMT
96	AED 141	Toyota Land Cruiser	2008	Freetown
97	AHH 414	Toyota Land Cruiser	2005	Pujehun
98	AEN 450	Toyota Land Cruiser	2006	Kabala
99	AED 143	Toyota Land Cruiser	2008	Freetown
100	ABF 376	Toyota Land Cruiser	2006	Pujehun
101	AFY 185	Hilux Surf	2006	Tonkolili

APPENDIX 12
LIST OF VEHICLES DISPOSED WITHOUT ADHERING TO DISPOSAL PROCEDURES

No.	Date D/M/Y	Amount Paid (Le)	Vehicle Type	Vehicle Registration
1	29/09/2014	1,500,000.00	Toyota 4runner Jeep	ADG 102
2	23/09/2014	2,050,000.00	Ford Everest	ACB 939
3	23/09/2014	2,500,000.00	Toyota Land Cruiser	ACW 229
4	17/09/2014	2,500,000.00	Toyota Hilux	AEA 139
5	12/09/2014	2,000,000.00	Toyota Hilux P/Up Van	AEO 283
6	12/09/2014	1,500,000.00	Toyota 4runner Jeep	ADG 098
7	04/09/2014	1,000,000.00	Toyota Hilux Van	ADL 336
8	04/09/2014	500,000.00	Land Rover 110 Jeep	ACJ 191
9	03/09/2015	1,400,000.00	Toyota 4runner Jeep	ADG 100
10	15/08/2014	1,000,000.00	Toyota 4runner Jeep	ADG 307
11	08/08/2014	2,000,000.00	Benz Van 206	PRI 012
12	13/02/2014	6,250,000.00	Toyota Land Cruiser Jeep	AEC 863
13	12/02/2014	4,500,000.00	Toyota Hilux P/Up Van	AEH 972
14	11/02/2014	5,500,000.00	Nissan Patrol Jeep	ACL 351
15	11/02/2014	3,150,000.00	Toyota Nissan Hard Body Van	ACJ 849
16	11/02/2014	5,200,000.00	Nissan Patrol Jeep	ACL 350
17	11/02/2014	5,300,000.00	Nissan Patrol Jeep	ACL 353
18	11/02/2014	2,000,000.00	Nissan Patrol Jeep	ACL 354
20	09/12/2014	2,000,000.00	Land Rover 110 Jeep	ACI 190
21	09/12/2014	700,000.00		ACF 364
22	27/03/2014	1,000,000.00	Toyota Hilux	ACA 194
23	17/03/2014	1,000,000.00	Toyota Forerunner Jeep	ACT 548
24	11/03/2014	1,500,000.00	Toyota Land Cruiser Prado Jeep	AEG 095
25	27/06/2014	1,600,000.00	Toyota Land Cruiser Jeep	ADB 927
26	31/10/2014	900,000.00	Nissan Hard Body Van	ADK 812

27	29/10/2014	2,500,000.00	Nissan Labster Van	AEY 165
28	29/10/2014	2,000,000.00	Toyota Land Cruiser Jeep	AEW 903
29	26/11/2014	1,900,000.00	Nissan Hard Body Van	ADK 807
30	24/11/2014	2,500,000.00	Toyota Hilux Van	ADS 183
31	07/11/2014	2,500,000.00	Toyota Hilux	ABZ 663
32	05/11/2014	1,300,000.00	Toyota Hiace M/Bus	AAR 950
33	04/11/2014	3,000,000.00	Toyota Land Cruiser Jeep	AFA 106
34	04/11/2014	1,800,000.00	ACJ 852	ACJ 852
35	04/11/2014	1,700,000.00	Nissan Van	ABM 778
36	04/11/2014	2,000,000.00	Toyota Van	AFT 301
37	14/08/2014	2,660,000.00	Toyota Dyna Van	AAG 764
38	14/08/2014	1,000,000.00	Toyota Hilux Van	ADV 074
39	14/08/2014	1,040,000.00	Nissan Patrol	AAZ 805
40	14/08/2014	1,200,000.00	Toyota Land Cruiser Prado	ACE 529
41	14/08/2014	1,200,000.00	Toyota Land Cruiser	ADN 654
42	14/08/2014	2,150,000.00	Toyota Hilux Van	ADL 820
43	14/08/2014	2,000,000.00	Toyota Land Cruiser	AGM 182
44	14/08/2014	2,000,000.00	Toyota Land Cruiser	AGM 183
45	14/08/2014	3,000,000.00	Toyota Hilux	AGM 184
46	14/08/2014	1,500,000.00	Toyota Hilux Van	AFB 395
47	15/08/2014	200,000.00	Tvs Max M/Cycle	ADG 303
48	15/08/2014	1,000,000.00	Land Rover Van	AAG 009
49	15/08/2014	1,000,000.00	206 Benz	PRI 008
50	14/08/2014	500,000.00	Land Rover 110 Jeep	PRI 002
51	15/08/2014	600,000.00	Toyota Hilux Van	AAV 870
52	15/08/2014	1,500,000.00	Land Rover Van	ADV 512
53	15/08/2014	2,200,000.00	Nissan Hard Body Van	AEG 883
54	15/08/2014	3,800,000.00	Toyota Hilux Van	AFU 437
55	18/08/2014	1,500,000.00	Toyota Forrunner Jeep	ADG 106

56	19/08/2014	2,000,000.00	Benz Van	PRI 007
57	19/08/2014	2,000,000.00	Ford Everest Jeep	AEB 942
58	19/08/2014	2,000,000.00	Toyota Forrunner Jeep	ADG 103
59	20/08/2014	5,000,000.00	Aveco	PRI 022
60	20/08/2014	2,000,000.00	Toyota Forrunner Jeep	ADG 101
61	21/08/2014	1,800,000.00	Toyota Forrunner Jeep	AEO 319
62	21/08/2014	2,000,000.00	Acj 852	ADK 814
63	21/08/2014	1,200,000.00	Toyota Prado	AAG 036
64	21/08/2014	2,600,000.00	Toyota Land Cruiser	AHJ 118
65	08/08/2014	3,000,000.00	Toyota Prado	ADW 863
66	08/08/2014	2,500,000.00	Magirus	ACE 394
67	08/08/2014	500,000.00	Toyota Forrunner Jeep	ADG 104
68	11/08/2014	2,650,000.00	Toyota Hilux	ACD 016
69	13/08/2014	8,050,000.00	Toyota Hilux	ACD 018
70	13/08/2014	5,400,000.00	Toyota Hilux	ACD 020
71	13/08/2014	3,100,000.00	Toyota Hillux Van	AFU 436
72	21/08/2014	3,000,000.00	Land Rover	ACJ 193
73	14/08/2014	2,000,000.00	Benz Van Truck	PRI 009
74	14/08/2014	2,000,000.00	Toyota Forrunner	AET 471
75	14/08/2014	1,650,000.00	Magirus Truck Iveco	ACE 394
76	14/08/2014	1,500,000.00	Toyota Hilux	AAG 762
77	14/08/2014	1,950,000.00	Toyota Hilux Van	AAG 785
78	14/08/2014	1,200,000.00	Jeep	AGF 028
79	14/08/2014	1,500,000.00	Nissan Hard Body Van	ADK 816
80	14/08/2014	1,000,000.00	Toyota Hilux Van	ACA 355
81	14/08/2014	2,500,000.00	Ford Ranger Van	AEK 965
82	21/08/2014	2,000,000.00	Magirus	ACE 395
83	22/08/2014	3,000,000.00	Toyota Land Cruiser	ABM 352
84	22/08/2014	1,500,000.00	Toyota Forrunner Jeep	ACI 777

85	25/08/2014	2,000,000.00	Nissan Pathfinder Jeep	AEU 489
86	25/08/2014	2,000,000.00	Benz 409 Truck	PRI 013
87	25/08/2014	4,000,000.00	Toyota Land Cruiser	ABJ 545
88	26/08/2014	2,000,000.00	Ford Everest Jeep	AEJ 233
89	27/08/2014	1,300,000.00	Toyota Hilux Van	AAG 763
90	29/08/2014	1,000,000.00	Toyota Hilux Van	ABQ 034
91	03/08/2015	1,500,000.00	Toyota Prado Jeep	ACX 489
92	05/08/2015	2,000,000.00	Toyota Land Cruiser Prado	AEC 043
93	07/08/2015	1,000,000.00	Toyota Land Cruiser	ACT 004
94	19/08/2015	4,500,000.00	Hyundai Bus	AEK 863
95	19/08/2015	4,300,000.00	Hyundai Bus	AEK 864
96	19/08/2015	2,000,000.00	Toyota Land Cruiser	ACX 016
97	25/08/2015	2,000,000.00	Toyota Hilux Van	ACV 396
98	20/02/2015	5,000,000.00	Toyota Prado Jeep	AEX 547
99	11/02/2015	500,000.00	Toyota Land Cruiser Jeep	AEV 863
100	09/02/2015	2,700,000.00	Toyota Prado Jeep	AFZ 787
101	03/02/2015	1,000,000.00	Nissan Terrano Jeep	AAG 008
102	03/02/2015	1,000,000.00	Land Rover Van	AAG 010
103	03/02/2015	2,000,000.00	Nissan Patrol Jeep	AIV 142
104	04/02/2015	3,000,000.00	Toyota Prado Jeep	AFJ 598
105	04/02/2015	4,000,000.00	Toyota Prado Jeep	AEX 546
106	19/05/2015	3,550,000.00	Toyota Land Cruiser Jeep	ADA 223
107	07/05/2015	1,000,000.00	Ford Ranger	AFD 330
108	08/04/2015	1,500,000.00	Ford Everest Jeep	AGC 802
109	18/05/2015	1,000,000.00	Ford Ranger	AEK 964
110	07/05/2015	1,000,000.00	Ford Ranger	AFI 272
111	07/05/2015	2,200,000.00	Toyota Hilux	ACD 019
112	08/04/2015	1,500,000.00	Land Rover Defender Jeep	ADU 243
113	07/04/2015	4,005,000.00	Ford Everest Jeep	ACB 515

114	08/04/2015	1,050,000.00	Nissan Hard Body	ADK 808
115	08/04/2015	1,000,000.00	Ford Ranger Jeep	AHC 133
116	07/04/2015	1,000,000.00	Peugeot 306 S/Car	ACR 208
117	02/04/2015	1,500,000.00	Land Rover 110 Tdi	21 SL 84
118	02/04/2015	1,000,000.00	Land Rover 110	23 SL 85
119	02/04/2015	1,000,000.00	Land Rover 110	23 SL 95
120	02/04/2015	1,000,000.00	Land Rover 130	21 SL 87
121	02/04/2015	1,000,000.00	Land Rover 110	23 SL 94
122	02/04/2015	1,000,000.00	Land Rover 110 H/Top	23 SL 50
123	02/04/2015	1,000,000.00	Land Rover 110	23 SL 92
124	02/04/2015	1,000,000.00	Land Rover 110	23 SL 31
125	02/04/2015	1,000,000.00	Land Rover 110	23 SL 83
126	02/04/2015	1,000,000.00	Land Rover 110	23 SL 81
127	02/04/2015	1,000,000.00	Land Rover 110	21 SL 86
128	02/04/2015	1,000,000.00	Land Rover 110	23 SL 86
129	02/04/2015	1,000,000.00	Land Rover 110	23 SL 48
130	02/04/2015	1,000,000.00	Steyr	13 SL 28
131	02/04/2015	1,000,000.00	Steyr	12 SL 43
132	02/04/2015	1,000,000.00	Steyr	13 SL 13
133	02/04/2015	1,000,000.00	Steyr	13 SL 15
134	02/04/2015	1,000,000.00	Steyr	12 SL 16
135	02/04/2015	1,000,000.00	Steyr	12 SL 03
136	02/04/2015	1,000,000.00	Steyr	12 SL 01
137	02/04/2015	1,000,000.00	Steyr	12 SL 11
138	02/04/2015	1,000,000.00	Steyr	12 SL 32
139	02/04/2015	1,000,000.00	Steyr	12 SL 21
140	02/04/2015	1,000,000.00	Steyr	12 SL 25
141	02/04/2015	1,000,000.00	Steyr	13 SL 17
142	02/04/2015	1,000,000.00	Steyr	13 SL 21

143	02/04/2015	1,500,000.00	Steyr	12 SL 91
144	02/04/2015	1,500,000.00	Toyota Land Cruiser Jeep	OO3
145	02/04/2015	1,000,000.00	Toyota Land Cruiser Jeep	70 SL 30
146	02/04/2015	1,000,000.00	Prado	OO1
147	31/03/2015	1,500,000.00	Land Rover Ambulance Van	23 SL 87
148	31/03/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 74
149	31/03/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 33
150	31/03/2015	1,500,000.00	Land Rover H/Top 110 Jeep	23 SL 88
151	31/03/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 82
152	31/03/2015	500,000.00	Land Rover H/Top 110 Jeep	23 SL 41
153	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 66
154	31/03/2015	1,000,000.00	Land Rover H/Top 110 Jeep	23 SL 32
155	31/03/2015	1,000,000.00	Land Rover H/Top 110 Jeep	23 SL 77
156	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 61
157	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 38
158	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 84
159	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 64
160	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 76
161	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 69
162	31/03/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 73
163	19/03/2015	1,000,000.00	Toyota Land Cruiser Jeep	ACF 965
164	05/03/2015	1,500,000.00	Nissan Patrol Jeep	ADE 723
165	21/01/2015	1,500,000.00	Toyota Land Cruiser Jeep	ACT 879
166	19/07/2015	1,000,000.00	Toyota 4runner Jeep	AEE 610
167	13/01/2015	800,000.00	Toyota Fortuner Jeep	AFE 174
168	12/01/2015	5,000,000.00	Toyota Land Cruiser Prado	AFJ11
169	08/01/2015	6,200,000.00	Toyota Land Cruiser Prado	AER 801
170	08/01/2015	6,100,000.00	Toyota Land Cruiser Jeep	AER 802
171	08/01/2015	6,500,000.00	Toyota Land Cruiser Jeep	AER 803

172	08/01/2015	2,000,000.00	Toyota Land Cruiser Prado	AIX 129
173	08/01/2015	1,500,000.00	Toyota 4runner Jeep	AIV 140
174	08/01/2015	2,000,000.00	Toyota Land Cruiser Jeep	AEI 432
175	08/01/2015	2,000,000.00	Toyota Hilux	ADU 572
176	07/01/2015	1,000,000.00	Ford Ranger Jeep	AHV 232
177	07/01/2015	1,500,000.00	Toyota 4runner Jeep	UN 120
178	07/01/2015	1,500,000.00	Nissan Patrol Jeep	UN135
179	07/01/2015	1,000,000.00	Toyota Land Cruiser Prado	ADX 133
180	07/01/2015	2,000,000.00	Isuzu Rodeo Jeep	ADY 164
181	23/01/2015	2,500,000.00	Toyota Prado Jeep	AFJ 576
182	10/07/2015	1,500,000.00	Prado	OO2
183	10/07/2015	1,500,000.00	Toyota Land Cruiser Jeep	71 SL 09
184	10/07/2015	2,000,000.00	Toyota Land Cruiser Jeep	71 SL 00
185	10/07/2015	2,000,000.00	Toyota Land Cruiser Jeep	71 SL 08
186	10/07/2015	2,000,000.00	Toyota Land Cruiser Jeep	71 SL 11
187	10/07/2015	2,000,000.00	Nissan Patrol Jeep	70 SL 36
188	10/07/2015	2,000,000.00	Toyota Land Cruiser Jeep	70 SL 10
189	10/07/2015	2,000,000.00	Toyota Land Cruiser Jeep	70 SL 07
190	09/04/2015	1,000,000.00	Toyota Hilux Van	ADU 571
191	09/04/2015	1,000,000.00	Ford Ranger Jeep	AEK 963
192	09/04/2015	1,000,000.00	Ford Ranger Jeep	ADC 632
193	09/04/2015	1,500,000.00	Ford Ranger Jeep	ADC633
194	09/04/2015	1,000,000.00	Toyota Hilux Van	AGB 155
195	09/04/2015	2,500,000.00	Ford Ranger P/Up	AEM 709
196	09/04/2015	1,000,000.00	Toyota 4runner Jeep	ACP 685
197	08/04/2015	1,500,000.00	Steyr	12 SL 51
198	08/04/2015	1,000,000.00	Steyr	12 SL 14
199	08/04/2015	1,000,000.00	Steyr	12 SL 52
200	08/04/2015	1,500,000.00	Steyr	12 SL 54

201	08/04/2015	1,500,000.00	Steyr	12 SL 48
202	08/04/2015	1,500,000.00	Steyr	12 SL 19
203	08/04/2015	1,500,000.00	Steyr	12 SL 76
204	08/04/2015	1,500,000.00	Steyr	12 SL 06
205	08/04/2015	1,500,000.00	Steyr	12 SL 36
206	08/04/2015	1,000,000.00	Land Rover 110 Jeep	23 SL 52
207	08/04/2015	1,000,000.00	Land Rover 110 Ambulance	70 SL 16
208	08/04/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 42
209	08/04/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 63
210	08/04/2015	1,500,000.00	Land Rover 110 Jeep	23 SL 36
211	08/04/2015	500,000.00		14 SL 32
212	08/04/2015	500,000.00		14 SL 05
213	08/04/2015	500,000.00		14 SL 22
214	08/04/2015	500,000.00		14 SL 15
215	08/04/2015	500,000.00		14 SL 12
216	08/04/2015	1,000,000.00		70 SL 29
217	08/04/2015	1,500,000.00		13 SL 37
218	08/04/2015	1,500,000.00		70 SL 21
219	08/04/2015	1,500,000.00		70 SL 22
220	08/04/2015	1,500,000.00		10 SL 13
221	08/04/2015	1,500,000.00		08 SL 09
222	08/04/2015	2,000,000.00	Toyota Coaster Bus	ABQ 149
223	08/04/2015	1,000,000.00	Toyota Land Cruiser Jeep	AEC O45
224	08/04/2015	2,000,000.00	Toyota Land Cruiser Jeep	AFV 703
225	08/04/2015	1,500,000.00	Isuzu Trooper Jeep	ACU 753
226	18/08/2015	2,000,000.00	Toyota Land Cruiser Jeep	ACU 252
227	07/09/2015	2,000,000.00	Toyota Hilux Van	AGR 357
228	07/09/2015	2,500,000.00	Toyota Land Cruiser	AIX 224
229	07/09/2015	500,000.00	Mahindra Bolero Van	AEL 512

230	07/09/2015	2,000,000.00	Toyota Hilux Van	AGQ 887
231	07/09/2015	500,000.00	Toyota Hilux Van	AEU 093
232	07/09/2015	2,000,000.00	Toyota Hilux Van	AGR 358
233	07/09/2015	500,000.00	Mahindra Bolero Van	AEL 515
234	07/09/2015	2,500,000.00	Toyota Land Cruiser	AIX 227
235	11/09/2015	2,000,000.00	Toyota Land Cruiser	ADK 818
236	11/09/2015	2,500,000.00	Toyota Land Cruiser	AIX 225
237	07/09/2015	2,000,000.00	Land Rover Defender Jeep	AFI 671
238	07/09/2015	2,500,000.00	Toyota Land Cruiser	AIX 198
239	07/09/2015	1,000,000.00	Toyota Hilux Van	AGJ 830
240	07/09/2015	2,000,000.00	Toyota Hilux Van	AGV 685
241	21/09/2015	1,600,000.00	Toyota 4-runner Jeep	ACQ 490
242	21/09/2015	3,500,000.00	Land Rover Defender Jeep	ACL 647
243	21/09/2015	2,500,000.00	Land Rover Defender Jeep	ACL 646
244	02/11/2015	1,200,000.00	Toyota Land Cruiser Jeep	AGF 027
245	22/10/2015	1,000,000.00	Toyota 4runner Jeep	AEF 175
246	26/10/2015	2,500,000.00	Nissan Prado	ADD 247
247	24/07/2015	1,500,000.00	Toyota Land Cruiser Jeep	AEF 893
248	22/07/2015	1,300,000.00	Toyota 4runner Jeep	AEF 141
249	22/07/2015	1,500,000.00	Ford Everest	AEK 614
250	22/07/2015	1,500,000.00	Toyota Land Cruiser Jeep	AEI 490
251	22/07/2015	1,000,000.00	Toyota Hilux Van	ACC 097
252	22/07/2015	1,000,000.00	Benz Truck	ABW 702
253	22/07/2015	1,500,000.00	Toyota Prado	AEI 470
254	10/07/2015	3,500,000.00	Toyota Land Cruiser Prado	AEC 038
255	26/02/2015	3,000,000.00	Toyota Land Cruiser Prado	AFZ 780
256	17/12/2015	500,000.00	M/Benz Atego	14 SL 20
257	17/12/2015	500,000.00	Steyr	13 SL 19
258	17/12/2015	200,000.00	Land Rover 110	23 SL 37

259	17/12/2015	200,000.00	M/Benz Atego	14 SL 37
260	17/12/2015	200,000.00	M/Benz Atego	14 SL 24
261	17/12/2015	100,000.00	Ford	70 SL 11
262	17/12/2015	100,000.00	Pinzgaur	22 SL 16
263	17/12/2015	100,000.00	M/Benz Atego	14 SL 39
264	17/12/2015	100,000.00	M/Benz Atego	14 SL 16
265	17/12/2015	100,000.00	M/Benz Atego	14 SL 26
266	17/12/2015	100,000.00	M/Benz Atego	14 SL 29
267	17/12/2015	100,000.00	M/Benz Atego	14 SL 18
268	17/12/2015	100,000.00	M/Benz Atego	14 SL 40
269	17/12/2015	100,000.00	M/Benz Atego	14 SL 33
270	17/12/2015	50,000.00	Steyr	12 SL 23
271	17/12/2015	50,000.00	Steyr	12 SL 24
272	17/12/2015	50,000.00	Pinzgaur	22 SL 00
273	17/12/2015	50,000.00	Pinzgaur	23 SL 10
274	17/12/2015	50,000.00	Steyr	13 SL 05
275	17/12/2015	1,000,000.00	Toyota Land Cruiser	70 SL 27
276	17/12/2015	1,000,000.00	Nissan Patrol	OO8
277	17/12/2015	1,000,000.00	Toyota Land Cruiser	O11
278	17/12/2015	50,000.00	Steyr	12 SL 95
279	20/10/2015	2,500,000	Iveco Truck	ACE 411
280	20/10/2015	1,500,000	Toyota L/Cruiser Jeep	AJA 051
281	20/10/2015	3,500,000	Toyota L/Cruiser Jeep	ALD 368
282	20/10/2015	2,500,000	Nissan Patrol	AJK 022
283	20/10/2015	1,500,000	Toyota 4 Runner Jeep	ADB 979
284	20/10/2015	3,000,000	Toyota L/Cruiser Jeep	AIP 079
285	20/10/2015	3,000,000	Toyota L/Cruiser Jeep	AJK 023
286	20/10/2015	2,000,000	Ford Everest Jeep	AEJ 235
287	20/10/2015	1,600,000	Toyota Land Cruiser Jeep	AJL 622

288	20/10/2015	1,500,000	Toyota L/Cruiser Jeep	ACP 311
289	20/10/2015	2,500,000	Toyota L/Cruiser Jeep	ADZ 485
290	20/10/2015	1,500,000	Toyota 4 Runner Jeep	AEE 270
291	20/10/2015	1,000,000	Ford Everest Jeep	AEJ 232
292	20/10/2015	2,500,000	Ford Everest Jeep	AEJ 234
293	20/10/2015	1,000,000	Toyota Dyna Truck Mini Truck	SLP 173
294	17/12/2015	2,000,000	Toyota L/Cruiser Prado	AFJ 778
295	04/12/2015	2,000,000	Toyota Pickup Van	ADB 769
296	04/12/2015	2,100,000	Toyota 4 Runner Jeep	AES 760
297	04/12/2015	2,150,000	Nissan Hard Body Van	ADG 790
298	04/12/2015	2,150,000	Toyota Hilux Van	ADR 573
299	04/12/2015	2,050,000	Nissan Hard Body Van	ACZ 369
300	22/12/2015	500,000	Land Rover 110	70 SL 14
301	22/12/2015	500,000	Land Rover 110	23 SL 40
302	22/12/2015	500,000	Steyr	12 SL 39
303	22/12/2015	1,000,000	Toyota 4 Runner	70 SL 35
304	22/12/2015	500,000	Benz Atego	14 SL 13 M
305	22/12/2015	500,000	Steyr	13 SL 20
306	22/12/2015	500,000	Land Rover 110	23 SL 54
307	22/12/2015	500,000	Land Rover 110	23 SL 35
308	22/12/2015	500,000	Land Rover 110	23 SL 30
309	22/12/2015	500,000	Land Rover 110	21 SL 85
310	22/12/2015	1,000,000	Nissan Patrol	003
311	22/12/2015	500,000	Land Rover 110	24 SL 01
312	22/12/2015	500,000	Land Rover 110	23 SL 72
313	22/12/2015	50,000	Land Rover 110	23 SL 53
314	23/12/2015	500,000	Land Rover 110	23 SL 59
315	23/12/2015	1,000,000	Toyota 4 Runner	005
316	23/12/2015	500,000	Land Rover 110	23 SL 49

317	23/12/2015	1,000,000	Nissan Patrol	008
318	23/12/2015	200,000	Pinzgaur	22 SL 72
319	23/12/2015	500,000	Benz Atego	14 SL 20
320	23/12/2015	500,000	Steyr	12 SL 56
321	23/12/2015	1,000,000	Toyota Land Cruiser	70 SL 27
322	23/12/2015	50,000	Pinzgaur	22 SL 44
323	23/12/2015	500,000	Steyr	12 SL 78
324	23/12/2015	500,000	Steyr	12 SL 84
325	23/12/2015	50,000	Steyr	12 SL 95
326	23/12/2015	1,000,000	Toyota Land Cruiser	011
327	23/12/2015	500,000	Land Rover 130	23 SL 89
328	23/12/2015	50,000	Land Rover 110	23 SL 55
329	23/12/2015	500,000	Land Rover 110	23 SL 75
330	23/12/2015	500,000	Land Rover 110	23 SL 34
331	23/12/2015	500,000	Land Rover 110	23 SL 47
332	23/12/2015	500,000		
333	23/12/2015	500,000	Land Rover 110	23 SL 57
334	23/12/2015	500,000	Land Rover 110	23 SL 80
335	23/12/2015	500,000	Land Rover 110	24 SL 02
336	23/12/2015	500,000	Steyr	12 SL 63
337	23/12/2015	1,000,000	Nissan Patrol	001
338	23/12/2015	500,000	Land Rover 110	70 SL 17
339	23/12/2015	500,000	Land Rover 110	23 SL 51
340	23/12/2015	500,000	Land Rover 110	23 SL 46
341	23/12/2015	1,000,000	Benz Alma	08 SL 05
342	23/12/2015	50,000	Steyr	12 SL 60
343	23/12/2015	50,000	Pinzgaur	22 SL 41
344	23/12/2015	50,000	Land Rover 110	23 SL 43
345	23/12/2015	50,000	Land Rover 110	24 SL 03

346	23/12/2015	50,000	Land Rover 110	70 SL 15
347	23/12/2015	50,000	Land Rover 110	23 SL 44
348	23/12/2015	50,000	Steyr	12 SL 75
349	14/01/2016	2,000,000	Toyota L/Cruiser Jeep	ACX 845
350	27/01/2016	500,000	Toyota L/Cruiser Jeep	70 SL 31
351	02/02/2016	2,000,000	Toyota L/Cruiser Jeep Prado	AFJ 802
352	02/02/2016	1,500,000	Toyota L/Cruiser Jeep Prado	AFJ 842
353	02/02/2016	2,500,000	Toyota L/Cruiser Jeep Prado	AFK 044
354	17/02/2016	2,000,000	Toyota Hilux Van	AEV 874
355	17/02/2016	1,500,000	Toyota 4 Runner Jeep	AEG 568
356	17/02/2016	2,000,000	Toyota L/Cruiser Jeep	AKZ 934
357	17/02/2016	1,500,000	Toyota L/Cruiser Jeep	AJV 652
358	17/02/2016	4,000,000	Nissan Patrol	ALA 017
359	17/02/2016	6,000,000	Ford Ranger Jeep	AKZ 891
360	17/02/2016	1,500,000	Nissan Patrol	AJX 045
361	17/02/2016	4,000,000	Ford Ranger Jeep	AJZ 897
362	17/02/2016	5,000,000	Nissan Patrol	AKZ 987
363	17/02/2016	2,000,000	Nissan Patrol	AJX 039
364	17/02/2016	1,500,000	Nissan Patrol Jeep	ALA 014
365	24/02/2016	2,500,000	Toyota L/Cruiser Jeep	Not available
366	24/02/2016	1,000,000	Toyota 4 Runner Jeep	AEJ 675
367	25/02/2016	500,000	Nissan Patrol Jeep	AJX 053
368	11/04/2016	10,000,000	Scrap Vehicles	Not available
369	11/04/2016	8,000,000	Scrap Vehicles	Not available
370	12/04/2016	1,000,000	Toyota 4 Runner Jeep	SLP 229
371	12/04/2016	1,000,000	Benz 508	SLP 123
372	12/04/2016	1,500,000	Toyota Dyna Truck	SLP 223
373	12/04/2016	500,000	Nissan Hardbody	SLP 201
374	12/04/2016	1,000,000	Iveco	SLP 615

375	12/04/2016	2,000,000	Ford Crane	SLP 131
376	12/04/2016	1,000,000	Magirus	SLP 617
377	12/04/2016	2,000,000	Toyota Hilux Surf	AFY 185
378	12/04/2016	1,300,000	Toyota L/Cruiser Jeep	ABP 342
379	12/04/2016	2,000,000	Toyota L/Cruiser Jeep	AEV 455
380	12/04/2016	500,000	Toyota Dyna Truck	SLP 214
381	12/04/2016	1,000,000	Toyota Dyna Truck	SLP 222
382	12/04/2016	500,000	Toyota L/Cruiser	SLP 282
383	11/04/2016	9,000,000	Scrap Vehicles	Not available
384	11/04/2016	7,000,000	Scrap Vehicles	Not available
385	11/04/2016	6,000,000	Scrap Vehicles	Not available
386	14/04/2016	500,000	Land Rover Defender Van	SLP 536
387	15/04/2016	1,000,000	Ford Everest Jeep	ACJ 048
388	15/04/2016	1,000,000	Mitsubishi L200 Van	AIZ 553
389	15/04/2016	1,300,000	Nissan Toreda Jeep	ACH 361
390	15/04/2016	1,500,000	Nissan Toreda Jeep	ACH 360
391	15/04/2016	1,300,000	Toyota Hilux Surf Jeep	ACM 609
392	15/04/2016	1,200,000	Mitsubishi L200 Van	AIZ 554
393	25/04/2016	1,000,000	Toyota L/Cruiser	SLP 214
394	25/04/2016	5,000,000	Toyota L/Cruiser Jeep	AJZ 426
395	09/05/2016	85,000	T.V.S Max Bike	ADG 302
396	09/05/2016	85,000	Lifan 150 Motor Bike	ADG 309
397	09/05/2016	80,000	Lifan 150 Motor Bike	ADG 310
398	09/05/2016	85,000	T.V.S Max Bike	ADG 304
399	28/08/2017	3,000,000.00	Toyota Land Cruiser Jeep	AEA 138
400	17/05/2017	3,500,000.00	Toyota Land Cruiser Jeep	AGM 425
401	12/05/2017	10,150,000.00	Toyota Land Cruiser Jeep	AFR 774
402	12/05/2017	10,100,000.00	Nissan Patrol	AHD 637
403	17/05/2017	3,150,000.00	Toyota Hilux	AFQ 786

404	02/03/2017	2,550,000.00	Nissan Hard Top Van	ADG 789
405	24/03/2017	1,500,000.00	Ford Ranger	ADY 639
406	06/08/2017	4,000,000.00	Mercedes Benz Car	AFI 865
407	06/15/2017	3,000,000.00	Nissan Patrol	ACL 355
408	06/22/2017	3,000,000.00	Toyota Prado Jeep	ABJ 500

APPENDIX 13

**INTERNAL AUDIT REPORT/SCHEDULE SHOWING 80 DISPOSED UNSERVICEABLE VEHICLES
WITHOUT INSPECTION REPORTS**

No.	Date D/M/Y	Amount (Le)	Vehicle Number	Vehicle Type
1	24/05/2013	2,500,000.00	ACA 573	Toyota Prado
2	19/08/2013	500,000.00	ACE 387	Iveco
3	19/08/2013	500,000.00	ACE 408	Iveco/MAFFS
4	04/02/2015	3,000,000.00	AFJ 598	Toyota Prado
5	04/02/2015	4,000,000.00	AEX 546	Toyota Prado
6	06/01/2015	1,500,000.00	AIV 138	Nissan Patrol
7	19/02/2015	5,000,000.00	AEX 547	Toyota Prado
8	23/01/2015	2,700,000.00	AFZ 787	Toyata Prado
9	22/01/2015	2,000,000.00	AIV 142	Nissan Patrol Jeep
10	22/01/2015	2,500,000.00	AFJ 596	Toyota Prado Jeep
11	12/01/2015	1,900,000.00	ADX 807	Nissan Hard Body Van
12	12/01/2015	1,000,000.00	AHV 234	Ford Ranger Jeep
13	20/11/2014	2,500,000.00	ADS 183	Toyota Hilux Van
14	14/08/2015	700,000.00	ACF 364	Motor Bike
15	13/08/2014	1,300,000.00	AAR 950	Toyota Hiace M/Van
16	11/09/2014	2,500,000.00	AEA 139	Toyota Hilux
17	30/09/2014	1,500,000.00	ADG 102	Toyota 4 Runner Jeep
18	24/09/2014	2,050,000.00	AEB 939	Ford Everest Jeep
19	22/09/2014	1,500,000.00	ADG 098	Toyota 4 Runner
20	11/09/2014	1,000,000.00	ADL 336	Toyota Hilux Van
21	27/08/2014	1,300,000.00	AAG 763	Toyota Hilux Van

22	27/08/2014	1,000,000.00	ADV 074	Toyota P/up Van
23	27/08/2014	1,500,000.00	ADV 512	Toyota Land Rover
24	27/08/2014	1,500,000.00	ADK 816	Nissan P/U Van
25	27/08/2014	1,200,000.00	AGF 028	Toyota land Cruiser Jeep
26	27/08/2014	2,000,000.00	AEU 489	Nissan Pathfinder jeep
27	29/08/2014	1,000,000.00	ABQ 034	Toyota Hilux van
28	27/08/2014	2,000,000.00	PRI 013	Benz 409 Truck
29	22/08/2014	1,200,000.00	AAG 036	Toyota land Cruiser Jeep
30	22/08/2014	2,000,000.00	ACE 305	Magirus 110-17 Truck
31	22/08/2014	1,000,000.00	ADG 307	Toyota 4 Runner Jeep
32	22/08/2014	2,000,000.00	ADK 814	Nissan Pickup van
33	22/08/2014	2,000,000.00	PRI 012	Benz 409 Truck
34	22/08/2014	3,000,000.00	-	Toyota land Cruiser Jeep
35	22/08/2014	1,800,000.00	AEO 319	Toyota land Cruiser Jeep
36	15/08/2014	2,000,000.00	PRI 009	Benz Van Truck
37	20/08/2014	2,000,000.00	AEB 942	Ford Everest Jeep
38	20/08/2014	2,000,000.00	ADG 103	Toyota 4 Runner
39	20/08/2014	600,000.00	AAV 870	Toyota Hilux Van
40	20/08/2014	2,000,000.00	PRI 007	Benz Van
41	15/08/2014	1,500,000.00	AAG 762	Toyota Hilux Van
42	15/08/2014	1,200,000.00	AEE 529	Toyota land Cruiser Jeep
43	15/08/2014	1,000,000.00	ACA 355	Toyota Hilux
44	15/08/2014	1,950,000.00	AAG 785	Toyota Hilux Van
45	15/08/2014	2,500,000.00	AEK 965	Ford Ranger Jeep
46	15/08/2014	2,660,000.00	AAG 764	Toyota Dyna Van
47	15/08/2014	2,150,000.00	ADL 820	Toyota Hilux Van
48	15/08/2014	2,650,000.00	ACD 016	Toyota Hilux

49	15/08/2014	5,400,000.00	ACD 020	Toyota Hilux
50	15/08/2014	8,050,000.00	ACD 018	Toyota Hilux
51	15/08/2014	2,000,000.00	AET 471	Toyota 4 Runner Jeep
52	15/08/2014	1,040,000.00	AAV 805	Nissan Patrol
53	15/08/2014	500,000.00	ADG 104	Toyota 4 Runner
54	14/08/2014	3,000,000.00	ADW 863	Toyota Prado
55	14/08/2014	2,500,000.00	ACE 394	Iveco Magirus Truck
56	18/08/2014	200,000.00	ADG 303	TVS Max M/Cycle
57	18/08/2014	1,000,000.00	PRI 008	Mercedez Benz Truck
58	18/08/2014	1,000,000.00	AAG 009	Land Rover Van
59	18/08/2014	500,000.00	PRI 002	Land Rover 110 Jeep
60	18/08/2014	2,200,000.00	AEG 883	Nissan Hard Body Van
61	18/08/2014	1,500,000.00	ADG 106	Toyota 4 Runner
62	18/08/2014	3,000,000.00	AGM 184	Toyota Pickup Van
63	18/08/2014	2,000,000.00	AGM 182	Toyota Land Cruiser
64	18/08/2014	2,000,000.00	AGM 183	Toyota land Cruiser Jeep
65	18/08/2014	1,500,000.00	AFB 395	Toyota Hilux Van
66	14/08/2014	2,000,000.00	ACI 190	Land Rover 110 Jeep
67	14/08/2014	1,450,000.00	AAW 009	Toyota land Cruiser
68	14/08/2014	1,500,000.00	ACP 956	Toyota 4 Runner jeep
69	14/08/2014	500,000.00	ACJ 191	Land Rover 110 Jeep
70	14/08/2014	1,200,000.00	AAG 010	Land Rover Van
71	14/08/2014	1,000,000.00	AAG 008	Nissan Terrano Jeep
72	19/08/2014	1,000,000.00	ABY 579	Toyota 4 Runner
73	08/08/2014	1,600,000.00	ACD 017	Toyota Hilux
74	08/08/2014	2,500,000.00	ABZ 663	Toyota Hilux
75	11/08/2014	1,200,000.00	ADN 654	Toyota Land Cruiser

76	11/08/2014	1,200,000.00	ABW 553	Mitsubishi L300 Van
77	11/08/2014	900,000.00	ADK 812	Nissan Hard Body Van
78	08/08/2014	4,000,000.00	ABJ 545	Toyota Land Cruiser
79	13/08/2014	4,150,000.00	ABI 735	Toyota 4 Runner
80	13/08/2014	2,500,000.00	ABM 326	Toyota land Cruiser Jeep
Total		152,950,000.00		

APPENDIX 14

**INTERNAL AUDIT REPORT/SCHEDULE SHOWING 67 DISPOSED UNSERVICEABLE VEHICLES
WITHOUT NRA RECEIPTS**

No	Date D/M/Y	Amount (Le)	Vehicle Number	Vehicle Type	Name of Buyer
1	28/10/2013	4,550,000.00	AAT 885	State House/Toyota Land Cruiser	Mohamed Lansana
2	23/10/2013	2,000,000.00	AEC 731	Ministry of Labour/Nissan Patrol	Daniel Vandí
3	24/10/2014	4,000,000.00	ABQ 149	Toyota Coaster Bus	Mohamed Bangura
4	11/09/2014	2,500,000.00	AEA 139	Toyota Hilux	Alimamy I. Bundu
5	NA	2,050,000.00	AEB 939	Ford Everest Jeep	Amiemina Company Ltd
6	22/09/2014	1,500,000.00	ADG 098	Toyota 4 Runner	Racheal Sesay
7	11/09/2014	1,000,000.00	ADL 336	Toyota Hilux Van	Aminata Jalloh
8	27/08/2014	1,300,000.00	AAG 763	Toyota Hilux Van	Brima M. Conteh
9	27/08/2014	1,000,000.00	ADV 074	Toyota P/up Van	Mohamed Bah
10	27/08/2014	1,500,000.00	ADV 512	Toyota Land Rover	Ambrose Bindi Kamara
11	27/08/2014	1,500,000.00	ADK 816	Nissan P/U Van	Brima A. Kanu
12	27/08/2014	1,200,000.00	AGF 028	Toyota land Cruiser Jeep	Sidique Kanu
13	27/08/2014	2,000,000.00	AEU 489	Nissan Pathfinder jeep	Mathew L.S. Gboku
14	29/08/2014	1,000,000.00	ABQ 034	Toyota Hilux van	Alhajie S. Mansaray
15	27/08/2014	2,000,000.00	PRI 013	Benz 409 Truck	Sheku Bay Turay
16	22/08/2014	1,200,000.00	AAG 036	Toyota land Cruiser Jeep	Ibrahim Sanganya
17	22/08/2014	2,000,000.00	ACE 305	Magirus 110-17 Truck	Osman Conteh
18	22/08/2014	1,000,000.00	ADG 307	Toyota 4 Runner Jeep	Mohamed Musa
19	22/08/2014	2,000,000.00	ADK 814	Nissan Pickup van	Kadiatu Lakoh
20	22/08/2014	2,000,000.00	PRI 012	Benz 409 Truck	Abdul K. Sesay
21	22/08/2014	3,000,000.00	-	Toyota land Cruiser Jeep	Christaina
22	22/08/2014	1,800,000.00	AEO 319	Toyota land Cruiser Jeep	Lovell C. Thomas

23	15/08/2014	2,000,000.00	PRI 009	Benz Van Truck	Esther Brima
24	20/08/2014	2,000,000.00	AEB 942	Ford Everest Jeep	Kadiatu Sesay
25	20/08/2014	2,000,000.00	ADG 103	Toyota 4 Runner	George Coker
26	20/08/2014	600,000.00	AAV 870	Toyota Hilux Van	Bakarr Bangura
27	20/08/2014	2,000,000.00	PRI 007	Benz Van	Abdul Bayoh
28	15/08/2014	1,500,000.00	AAG 762	Toyota Hilux Van	Micheal t. Bangura
29	15/08/2014	1,200,000.00	AEE 529	Toyota Land Cruiser Jeep	Jackariawo Ahmed Jalloh
30	15/08/2014	1,000,000.00	ACA 355	Toyota Hilux	Sorie Conteh
31	15/08/2014	1,950,000.00	AAG 785	Toyota Hilux Van	Daniel S Fornah
32	15/08/2014	2,500,000.00	AEK 965	Ford Ranger Jeep	Joseph Seisay Kamara
33	15/08/2014	2,660,000.00	AAG 764	Toyota Dyna Van	Sahr Fomba
34	15/08/2014	2,150,000.00	ADL 820	Toyota Hilux Van	Joseph Bangura
35	15/08/2014	2,650,000.00	ACD 016	Toyota Hilux	Catherine S Cole.
36	15/08/2014	5,400,000.00	ACD 020	Toyota Hilux	Alpha A. Bangura
37	15/08/2014	8,050,000.00	ACD 018	Toyota Hilux	Momodu Jalloh
38	15/08/2014	2,000,000.00	AET 471	Toyota 4 Runner Jeep	Mariatu Koroma
39	15/08/2014	1,040,000.00	AAV 805	Nissan Patrol	Momoh Bangura
40	15/08/2014	500,000.00	ADG 104	Toyota 4 Runner	Daniel Gbla
41	14/08/2014	3,000,000.00	ADW 863	Toyota Prado	Habib Koroma
42	14/08/2014	2,500,000.00	ACE 394	Iveco Magirus Truck	Salamatu Bayoh
43	18/08/2014	200,000.00	ADG 303	TVS Max Motor Cycle	James Vamboi
44	18/08/2014	1,000,000.00	PRI 008	Mercedes Benz Truck	Osman Conteh
45	18/08/2014	1,000,000.00	AAG 009	Land Rover Van	Abdul Conteh
46	18/08/2014	500,000.00	PRI 002	Land Rover 110 Jeep	Abdul Kamara
47	18/08/2014	2,200,000.00	AEG 883	Nissan Hard Body Van	Matiru Gboku
48	18/08/2014	1,500,000.00	ADG 106	Toyota 4 Runner	Yayah Kamara
49	18/08/2014	3,000,000.00	AGM 184	Toyota Pickup Van	Alhajie Jabbie
50	18/08/2014	2,000,000.00	AGM 182	Toyota Land Cruiser	Sorie B Conteh

51	18/08/2014	2,000,000.00	AGM 183	Toyota land Cruiser Jeep	James R Koroma
52	18/08/2014	1,500,000.00	AFB 395	Toyota Hilux Van	Thomas L Jusu
53	14/08/2014	2,000,000.00	ACI 190	Land Rover 110 Jeep	Madam Priscilla Rowa
54	14/08/2014	1,450,000.00	AAW 009	Toyota land Cruiser	Fatmata Doherty
55	14/08/2014	1,500,000.00	ACP 956	Toyota 4 Runner jeep	Abironkeh Noah
56	14/08/2014	500,000.00	ACJ 191	Land Rover 110 Jeep	Momodu Kamara
57	14/08/2014	1,200,000.00	AAG 010	Land Rover Van	Victor V Kamara
58	14/08/2014	1,000,000.00	AAG 008	Nissan Terrano Jeep	Victor V Kamara
59	19/08/2014	1,000,000.00	ABY 579	Toyota 4 Runner	Bintu Massaquoi
60	08/08/2014	1,600,000.00	ACD 017	Toyota Hilux	Mamoud Kamara
61	08/08/2014	2,500,000.00	ABZ 663	Toyota Hilux	Mariatu Jalloh
62	11/08/2014	1,200,000.00	ADN 654	Toyota Land Cruiser	Unisa Kamara
63	11/08/2014	1,200,000.00	ABW 553	Mitsubishi L300 Van	Phillip Moseray
64	11/08/2014	900,000.00	ADK 812	Nissan Hard Body Van	Hassan Kargbo
65	08/08/2014	4,000,000.00	ABJ 545	Toyota Land Cruiser	Alimamy Bangura
66	13/08/2014	4,150,000.00	ABI 735	Toyota 4 Runner	Kondo Bakarr Mohamed
67	13/08/2014	2,500,000.00	ABM 326	Toyota Land Cruiser Jeep	Mohamed Koroma
Total		130,400,000.00			

APPENDIX 15

VEHICLES LESS THAN 5 YEARS WRITTEN OFF AS UNSERVICEABLE WITHOUT SUPPORTING DOCUMENTS

No.	MDA	Vehicle Make	Registration Number	Date of First Registration/License	Date requested for Inspection/ Disposal	Number of Years
1	Ministry of Water Resources	Toyota Hilux	AJZ 923	September 2015	21st March 2018	3
2	National Telecommunication Co (NATCOM)	Toyota Prado	AMI 174	July 2016	15th Jan 2018	2
3	Freetown Teachers College	Mazda B 3000.	ALI 291	September 2016	5th Jan 2017	1
4	National Youth Commission	Toyota Hilux	ALT 344	May 2016	24thJan. 2018	2
5	Ministry of Transport & Aviation		AKW 695	August 2015	15th March 2018	2
6	Ministry of Social Welfare	Toyota L/Cruiser Jeep	AJL 622	July 2 014	8th Feb 2016	2
7	Ministry of Social Welfare	Toyota L/Cruiser Jeep	AJK023	May 2014	8th Feb 2016	2
8	Ministry of Social Welfare		AIM 872	August 2013	8th Feb 2016	3
9	Ministry of Social Welfare	Toyota L/Cruiser Jeep	AIP 079	September 2013	8th Feb 2016	3
10	Ministry of Social Welfare	Nissan Patrol	AJK 022	May 2014	8th Feb 2016	2
11	Ministry of Social Welfare	Ford Ranger	AJZ 908	January 2015	9th May 2017	2
12	Ministry of Social Welfare		AKZ 944	October 2015	9th May 2017	2
13	Ministry of Social Welfare		AKJ 057	April 2015	9th May 2017	2
14	Ministry of Social Welfare		ALG543	December 2015	9th May 2017	2

15	Ministry of Social Welfare		AKZ 945	October 2015	9th May 2017	2
16	Ministry of Social Welfare		ALB 163	October 2015	9th May 2017	2
17	Ministry of Social Welfare		ALA 021	August 2015	9th May 2017	2
18	Ministry of Social Welfare		ALD 364		9th May 2017	2
19	Ministry of Transport & Aviation	Toyota L/Cruiser Jeep	AKZ 934	September 2015	17th February 2016	1
20	Ministry of Transport & Aviation	Toyota L/Cruiser Jeep	AJV 652	October 2014	17th February 2016	2
21	Ministry of Transport & Aviation	Nissan Patrol	ALA 017	October 2015	17th February 2016	1
22	Ministry of Transport & Aviation	Ford Ranger Jeep	AKZ 891	September 2015	17th February 2016	1
23	Ministry of Transport & Aviation	Nissan Patrol	AJX 045	November 2014	17th February 2016	2
24	Ministry of Transport & Aviation	Ford Ranger Jeep	AJZ 897	December 2014	17th February 2016	2
25	Ministry of Transport & Aviation	Nissan Patrol	AKZ 987	September 2015	17th February 2016	1
26	Ministry of Transport & Aviation	Nissan Patrol	AJX 039	November 2014	17th February 2016	2
27	Ministry of Transport & Aviation	Nissan Patrol Jeep	ALA 014	January 2014	17th February 2016	2
28	Ministry of Transport & Aviation	Nissan Patrol Jeep	AJX 053	January 2014	25th February 2016	2
29	Ministry of Transport & Aviation	Mitsubishi L200 Van	AIZ 553	December 2014	15th April 2016	2
30	Ministry of Transport & Aviation	Mitsubishi L200 Van	AIZ 554	December 2015	15th April 2016	1
31	Ministry of Transport & Aviation	Toyota L/Cruiser Jeep	AJZ 426	December 2013	25th April 2016	2
32	Ministry of Transport & Aviation	Nissan Patrol Jeep	AIV 142	December 2013	3rd February 2015	1

33	Ministry of Transport & Aviation	Toyota L/Cruiser Jeep	AJV 398	Dec-13	5th March 2016	2
34	Ministry of Transport & Aviation	Toyota Land Cruiser Prado	AIX 129	Dec-13	8th January 2015	1
35	Ministry of Transport & Aviation	Toyota 4runner Jeep	AIV 140	Dec-13	8th January 2015	1
36	Ministry of Transport & Aviation	Toyota Land Cruiser	AIX 224	Dec-13	7th September 2015	2
37	Ministry of Transport & Aviation	Toyota Land Cruiser	AIX 227	Dec-13	7th September 2015	2
38	Ministry of Transport & Aviation	Toyota Land Cruiser	AIX 225	Dec-13	11th September 2015	2
39	Ministry of Transport & Aviation	Toyota Land Cruiser	AIX 198	Dec-13	7th September 2015	2
40	Ministry of Transport & Aviation	Toyota Land Cruiser Jeep	AJA 051	Feb-14	20th October 2015	2
41	Ministry of Transport & Aviation	Toyota Land Cruiser Jeep	ALD 368	Aug-15	20th October 2015	1

