

Final report

The realities of
cross-border
trade from
Sierra Leone
to other Mano
River countries

Centre for Economic Research
and Capacity Building

November 2017

When citing this paper, please
use the title and the following
reference number:
S-39403-SLE-1

IGC

International
Growth Centre



DIRECTED BY



FUNDED BY



Table of Contents

Executive Summary	V
1.1. Background and Context.....	1
1.2 Research objectives	3
1.2.1 Primary research objectives.....	3
1.2.2 Specific research objectives	3
1.3. Contribution to research field.....	3
1.3 Methodology.....	4
1.3.1 Observation and border monitoring.....	5
1.3.2 Qualitative Interviews with key Stakeholders	6
1.3.3. Survey implementation.....	6
2.0 General Findings	8
2.1. General Demographic and socio-economic characteristics of respondents	8
2.1.1 Gender of Respondents	8
2.1.2 Age composition	9
2.1.3. Educational level of traders	10
2.1.4 Marital status	11
3.0 Location specific findings	11
3.1. Kambia district	11
3.1.1 Gbalamuya new customs post in Kambia District.....	12
3.1.2. Yumkella border Crossing	23
3.1.3. Kukuna Crossing Point.....	30
3.2. Pujehun Districts	36
3.2.1. Jendema Crossing Point	36
3.2.2. Dal Es. Salaam border crossing point in Pujehun District	42
3.2.3 Gbaa Border Crossing.....	44
3.3 Koinadugu District.....	46
3.3.1. Dogolia border post	46
3.3.2 Thelia border crossing.....	51
3.3.3.Gbentu Crossing Point	53
3.4. Bombali District.....	56
3.4.1. Sanya Crossing Point in Bombali District.....	56

3.4.2 Gaiya border crossing in Bombali District.....	63
3.5 Kailahun District.....	66
3.5.1 Bailu Border Crossing Point.....	66
3.5.2. Baidu border crossing point.....	71
3.5.3. Pengubengu Border crossing.....	71
3.6 Kono District.....	73
3.6.1 Kelema Crossing Point.....	73
3.6.3. Yibema border crossing.....	74
3.6.3. Kardu Border Crossing.....	78
3.7. Conclusion.....	80

List of Tables

Table 1: Composition of respondents.....	9
Table 2: Age composition of respondents.....	9
Table 3: Educational status of cross border traders.....	10
Table 4: Marital status of traders.....	11
Table 5: Traffic Flow at Gbalamuya during the four Weeks of survey and observation.....	13
Table 6c: Value and volume of import through Gbalamuya border crossing.....	17
Table 6d: Value and volume of export through Gbalamuya into Guinea.....	18
Table 7: System and declared value as reported by customs.....	18
Table 7: Rates of import duty for Agricultural Goods in Sierra Leone.....	19
Table 8: Major reasons why informal trade practices take place.....	21
Table 9: Informal payments to state and non-state actors involved in border management.....	23
Table 10b: Record of Agricultural Export by Field Enumerators and estimated value at Yumkella border.....	28
Table 11a: Magnitude of informal payment on imported goods through Yumkella border as recorded by enumerators.....	30
Table 12a: Record of Agricultural Imports by Field Enumerators at Kukuna.....	32
Table 12b: Recorded agricultural exports through Kukuna to Guinea.....	33
Table 13a: Magnitude of informal payment on imported goods through Kukuna border as recorded by enumerators.....	35

Table 14b: Volume and value of export through Jendema border during survey	39
Table 16: Informal payments to border officials at Jendema	41
Table 17a : Main reasons for informal trade as reported by cross border traders	42
Table 18b: Agricultural export recorded by enumerators during survey	43
Table 19a: Volume and value of agricultural imports through Dogolia as recorded by enumerators	49
Table 19b: Volume and Value of Agricultural Exports through Dogolia	49
Table 20: Informal Payments at Dogoloya border crossing	51
Table 22a: Record of Agricultural Imports by Field Enumerators at Gbentu	54
Table 22b: Record of Agricultural Exports by Field Enumerators at Gbentu	54
Table 23a: Record of Agricultural Imports by Field Enumerators at Gbentu	55
Table 23b: Record of Agricultural Exports by Field Enumerators at Gbentu	56
Table 24a: Volume and value of Agricultural Imports at Sanya	58
Table 24b: Records of non-agricultural imports through Sanya border during survey	58
Table 25a: Informal Payments on Imports through Sanya border post	62
Table 25b: Informal Payments on Exports through Sanya	63
Table 26a: Record of Agricultural Imports by Field Enumerators at Gaiya	64
Table 26b: Record of Agricultural Exports by Field Enumerators at Gaiya	64
Table 27a: Informal Payments on Imports through Gaiya	65
Table 27b: Informal Payments on Exports through Gaiya	66
Table 28b: Record of volume and value of agricultural exports through Bailu border	70
Table 29: Informal Payments at Pengubendu border crossing	72
Table 30a: Record of imports and exports through Kelema Border Post	73
Table 30b: Record of volume and value of agricultural export through Kelema border	74
Table 31a: Importation of goods through Yibema border	76
Table 38a: Informal fee charged for Import per bag/carton at Yibema border crossing	77
Table 38b: Informal fee charged by Chiefdom Guards Export at Yibema border crossing	77
Table A.1. Summary volume and direction of trade between Sierra Leone and neighbouring countries-	81

Table A.2. Summary value and direction of agricultural trade between Sierra Leone and neighbouring countries -Formal Borders	81
Table A.3. Summary of magnitude of underreporting of agricultural goods at formal border crossings in Metric ton	82
Table A.3. Informal Payments at formal borders in millions of (Le).....	82
A.4. Summary volume and direction of trade between Sierra Leone and neighbouring countries -Informal Borders.....	83
A.5. Summary value and direction of agricultural goods between Sierra Leone and neighbouring countries through Informal Borders	83

List of Figures

Figure 1: Traffic flow at Gbalamuya border crossing during survey.....	13
Figure 2: Seasonal Calendar for Sierra Leone	15
Figure 3:Marketing channel for cassava	16
Figure 4: Movement of traders at Yumkella during the survey	25
Figure 5a: Metric ton of agricultural goods imported into Sierra Leone during the survey	27
Figure 6b: Metric ton of agricultural goods imported into Sierra Leone during the survey	27
Figure 7: Trends in trader and vehicle border crossing through Jendema during survey....	37
Figure 8: Trends in volume of imports and exports through Jendema during survey	38
Figure 9: Movement of traders and vehicles across Dogolia border	47
Figure 10: Volume of import and export during survey at Dogolia	48
Figure 11: Trend in cross border trade through Bailu Kailahun District.....	69
Figure 12: GPS of Gbalamuya border post	85
Figure 13: GPS of Yumkella border.....	85
Figure 14: GPS of Kukuna border crossing.....	86
Figure 15:GPS of Jendema border cross	86
Figure 16: GPS of Dal el Salaam border crossing in Pujehun district	87
Figure 17: GPS of Gbaa border crossing in Pujehun district	87
Figure 18: GPS of Dogoliya border in Koinadugu District	88
Figure 19: GPS of Gbentu border in Koinadugu district	88
Figure 20: GPS of Kelema border in Kono District	89
Figure 21: GPS of Yiebema border in Kono District	89
Figure 22: GPS of Bailu in the Kailahun district.....	90
Figure 23: GPS of Baidu border in Kailahun	90

Executive Summary

The study is in response to the Sierra Leone Investment and Export Promotion Agency's (SLIEPA) request for a comprehensive and reliable trade data (particularly for agricultural commodities) across the land borders between Sierra Leone and its neighbours. This could be used to assess the impact of government policies on trade, the extent to which the country's trade balance is underestimated and the quantum of revenue government is losing due to informal activities at the borders. This report consolidates findings from the four observations and surveys done at the selected land borders in Sierra Leone.

An inclusive process was adopted for the development and preparation of the survey design and instruments. A draft was prepared by the Principal Investigator with input from the IGC Sierra Leone country team (including the Lead Academic) and senior officials from the Sierra Leone Investment and Export Promotion Agency (SLIEPA). Once the survey design and instruments were finalised, enumerators were recruited, trained and dispatched for the field work.

The main part of this exercise was the monitoring and quantitative assessment of informal trade in the same selected locations. Enumerators were stationed at 12 informal border crossings and seven formal borders to observe and record trade flows for seven days each in four months i.e. 10th October to 17 October 2016 (end of raining season), 12th to 19th December 2016 (dry season), 16th to 22nd March 2017 (peak of dry season) and 7th to 13th August 2017 (Peak of raining season). Overall, 19 border crossings accounting for about 15% of total border crossings in the 12 border chiefdoms were investigated.

During the observation enumerators recorded all goods, in particular agricultural goods and cigarettes crossing the borders (i.e. both imports and exports). Data was also collected on the composition of traded goods, quantity or volume of goods, value, and direction of trade, mode of transport, packaging, and border permeability. During each observation in the week, particular focus was paid to border activities taken place on the following days: before weekly market day, on weekly market day, after market day, and non-market day on the Sierra Leone side of the border. Throughout the exercise, monitoring and recording only took place on the Sierra Leone side of the border to

avoid the problem of double counting. However, surveyors collected market information from the other side of the borders to verify the declared value of goods.

The following are main findings from the surveys and observations:

1. Findings from this study reveal that on average more women (65%) are engaged in trade through formal borders than men (35%), whilst the reverse was true for informal borders. The main reason for such gender composition in cross border trade is the relatively easier terrain and fewer risks in term of loss of goods at the formal borders when compared to informal borders.
2. The study reveals that trade, in particular cross border trade in agricultural products, between Sierra Leone and its neighbours is determined by seasonal and price variabilities. Trade volume increases significantly during the dry seasons for the major agricultural commodities traded across the borders but is relatively lower during the raining season owing to the production cycle, and bad road network for all borders.
3. It was observed during this study that Sierra Leone exported 2,368 metric tons of agricultural goods with estimated value of Le8.67billion to neighbouring countries of Guinea and Liberia through the seven formal borders, whilst the country imported 2,052 metric tons of agricultural goods with estimated value of Le13.094 billion through the same borders. Similarly, along the 12 informal borders surveyed, it was observed that Sierra Leone exported 468 metric tons of agricultural goods with an estimated value of Le2.9 billion whilst the country imported 199 metric tons with estimated value of Le3.55 billion through the informal border. Thus, it was observed in this study that in terms of volume or quantity of agricultural goods traded Sierra Leone is a net exporter to its neighbours whilst in terms of value Sierra Leone is a net importer of agricultural goods.
4. The highest cross border trade in agricultural goods occurred between Sierra Leone and Guinea during the surveys.
5. All the observes confirm that Sierra Leone remains the main exporter of gari to Guinea and Liberia, and a net importer of unshelled groundnut, dried pepper, beans, fresh tomatoes, bennie seeds, onions, and cocoa. Gari (from cassava) was

the commodity with the largest volume and frequency of export across the borders to Guinea and Liberia within the survey period. In addition, Sierra Leone is a net importer of manufactured goods particularly from Guinea.

6. No flow from Sierra Leone for cocoa was observed or reported throughout the survey; rather large quantities of cocoa were brought into Sierra Leone from Guinea during the study. The main reason for the cocoa trade direction is price differential. Whilst cocoa is sold at Le8000 per kilogram in Guinea the same grade is sold at Le12000 per kilogram. It was also observed that most of the cocoa transactions are done at the borders thus, transportation cost remains negligible in the computation of mark-up from importing cocoa from Guinea to Sierra Leone.
7. Trade of “red” palm oil which is suitable for human consumption remains banned. However, during the study it was observed that 307.094 metric tons of red palm oil was exported to the neighbouring countries through mainly informal borders and Sanya. At Gbalamuya it was observed that traders misclassified red palm oil for “Masakay” (from tenera variety and suitable for soap-making). Such problem occurs because of the policy of segmenting markets without proper monitoring mechanism put in place. Such policy has only succeeded in promoting *rent seeking* behaviour in favour of border officer.
8. It was also observed that a reasonable quantity of cigarette was smuggled into the country mainly from Guinea across semi-and informal borders. It was observed that 9.6 metric tons or 9600kg of cigarette was imported into the country through the informal borders.
9. It was specifically observed that cashew nuts were exported in large quantity through Yumkella which is semi-formal border in the dry season. The importation of cashew nuts has now added to the composition of the agricultural exports to neighbouring country.
10. Furthermore, it was observed during the survey that huge quantity of alcohol was exported to Liberia and Guinea through Bailu in the Kailahun district.
11. This study corroborates anecdotal evidences which suggest that the volume of trade between Sierra Leone and the two neighbouring countries is higher when compared to what is reported in the official trade statistics. The study reveals that recording of trade statistics is still a huge challenge in other formal borders

other than Gbalamuya and Jendema since customs officers are not interested in reporting export given that no official tax is levied on export (i.e. destination principle of taxation). The underreporting in official data is exacerbated by the non-deployment of Phytosanitary and Custom officers at semi and informal borders. It was observed, during the survey, that at the two official borders (Gbalamuya and Jendema) where both exports and imports are recorded by Phytosanitary and customs officials only 40% of actual agricultural export volume is recorded, whilst about 60% of imports of agricultural goods are recorded between Sierra Leone and its neighbours by the phytosanitary officers.

12. Similarly, it was observed that 121.3 metric tons of agricultural exports and 136.9 metric tons of agricultural imports through other formal, semi and informal borders were not recorded due to the absence of Phytosanitary officers at these borders.
13. The reason for such huge underreporting, particularly for export is attributed to three principal factors: Firstly, poor verification of declaration made by the clearing agents and Chattermen. Customs officers are mostly not interested in recording export data given that no duty is charged on export but do record import data which minimizes underreporting for import. Before the roll-out of ASYCUDA to Gbalamuya in March 2017, only Phytosanitary officers recorded agricultural exports. Secondly, underreporting of volume and packaging unit by exporters due mainly to increased transaction cost. It was observed that the weights of goods were underreported by at least 25kg. Whilst the official weight reported was 50Kg, which is a standard weight reported by the Ministry of Agricultural for some agricultural goods such as Gari, it was observed by the enumerators that a bag of gari exported weighed more than 75kg. This is true also for kola nuts where both the quantity and weight were underreported by Phytosanitary Officials.
14. Informal payments to border officials at the formal borders were very prevalent. These informal payments included documentation facilitation fee, "Sample" and Goodwill. On the other hand, security personnel stationed at the semi-formal borders also collected informal payments known as "bypass fee". These fees are charged per unit of item imported or exported through the respective borders. During the survey it was estimated that Le157 million was paid by traders in

addition to normal statutory charges paid to border officials at the seven formal borders. Extrapolating for the entire year it is estimated that Le2.023billion was paid by traders crossing the official borders. Similarly, it was estimated that Le30 million was received by security personnel manning the semi forma borders as payments to aid smuggling of goods across these borders. Also extrapolating for the entire year, it is estimated that Le385.7 million was paid in the form of “bypass” fees to security officers on the Sierra Leone border. Overall, Le 2.408 billion (or 0.63% of import duty collected in 2016¹) was paid as bypass fees to security personnel stationed at the semi-formal borders.

15. Loss of revenue was prevalent particularly at informal borders with high permeability due to the absent of customs officers. Moreover, though Sanya border is recognized as a formal border but no presence of customs officers was observed throughout the survey. It was reported that for the past five years no customs officer deployed at this border post. It is estimated in this study that government lost Le233.93 million in four weeks in respect of dutiable imports through the semi borders and Sanya. Extrapolating for the entire year, it is conservatively estimated that government lost Le3.01 billion as revenue on dutiable imports which is about 0.8% of import duty collected by NRA in 2016. Alternatively the revenue loss was about 16.67% of annual revenue target assigned to the Gbalamuya main customs to collect.

16. The non-availability of customs and phytosanitary officers in most of the borders has increased informal cross border trade thereby exacerbated underreporting of trade statistics in Sierra Leone. Other factors influencing informal trade practices include high formal taxes, unfair administration of tax system, and price variations.

The study therefore recommends the following:

- Deployment of customs and Phytosanitary officers at bigger semi-formal borders, in particular Sanya, Yumkella and Kukuna.

¹ Actual import duty collected for 2016 by NRA amount to Le381.990 billion

- There is need to institute robust monitoring of border activities by the Government and non-state actors to minimize the unfair tax administrative practices at the formal borders. Making tax administration fairer would provide more reliable revenue for countries in the MRU, and would resort to better trade statistics to inform trade policies at both national and regional levels
- Rationalise the tax system and fast track the implementation of the ECOWAS Common External Tariff so as to harmonize taxes in the sub region.
- In the medium to long-term, Sierra Leone should embark on the production of high valued agricultural goods such as onion and cashew nuts, as well as embark on agro based industries to improve on its trade competitiveness in the MRU.
- The ban on key commodities such as rice and palm oil was identified as one of the causes of informal trade practices. There is a need for government to revisit this policy, and if possible lift such ban but levy fairer taxes on such commodities to ensure fair trade in the sub-region.
- With the introduction of excise on cigarette through the Finance Act 2017, there is need for robust border monitoring to minimize smuggling of Cigarette and tobacco products into the country.

1.1. Background and Context

It is increasingly recognised that Informal Cross Border Trade (ICBT) in Africa and in particular, the Mano River Union (MRU)² countries is critical owing to its broader impact on the economies of these countries. The communities within the territorial boundaries of the MRU share a lot in common both culturally and socially. They speak the same or similar languages, live in inter-marriage unions and own land on either side of the borders. The traders engage in buying and selling of assorted products ranging from food items to electronic appliances to earn a living. This alone provides an incentive to these communities to engage in Informal Cross Border Trade (ICTB) to exploit available opportunities on either sides of the border.

Although informal trade takes different forms and is known under different names³ it is best characterised by its non-inclusion in the national accounts of a country or region in terms of its domestic and International trade (Aryeetey, 2009). At one end of the spectrum lie negotiated relationships between informal traders and state agents designed to facilitate predictable cross-border commerce within a poorly institutionalised setting. At the other extreme lie cases in which relations between traders and state agents are characterised by conflict, arbitrariness, illegality and high levels of informal extraction.

Whilst informal trade practice may provide short-term solutions to poor households in the long run, it can seriously challenge the economic development of African countries. The informal cross-border trade creates unfair competition vis-à-vis formal traders, reduces the incentives to invest in the formal economy and lowers business opportunities in regional and global markets, which diminishes the prospects for private sector and overall economic development in Sub-Saharan Africa especially between the MRU. The practice is recognised to lower the efficiency of measures put in place to ensure health, safety and environmental protection. Agricultural commodities which are often traded informally, for example, escape sanitary and phytosanitary controls meant to ensure adequate food safety at home and avoid proliferation of diseases across borders. Such practices also erode government revenue and leads to

² The Mano River Union is a sub-regional economic and political union comprising of Guinea, Liberia, Sierra Leone and Cote d' Ivoire .

³For example, unrecorded trade, illegal trade, unofficial trade, underground trade, part of parallel market activity, the activities of black market, trade subject of over-and under-invoicing, smuggling or hoarding),

unreliable external trade statistics which might hinder the formulation of appropriate trade and macroeconomic policies.

However, whilst the existence of these informal realities is increasingly recognised, few efforts (DTIS, 2013, FEWSNET, 2017) have been made to systematically study how they function or to understand differences across population group and locations within the MRU. In recognition of the dire need for reliable trade data to monitor and evaluate the impact of trade policies on investment in Sierra Leone, and consistent with its mandate of trade promotion and facilitation the Sierra Leone Investment Export Promotion Agency (SLIEPA) engaged the International Growth Centre (IGC) to undertake a study on cross border trade with a particular focus on agricultural products which are typically traded, processed and consumed in the MRU. This was envisioned as a pilot study though produced interesting results, one capable of directing national and intraregional trade policy reform. The pilot study found a number of results that overturned perceptions policy makers in Sierra Leone had in several areas, which led to demand for this larger project to elaborate on the pilot findings.

Although the pilot study produced interesting results, the study was limited in the sense that it failed to ascertain the magnitude in volume or value of informal trade. This may not only lead to poor incorporation of figures into national account, but also prevent the formulation of appropriate policies and strategies to measure its potential impact, particularly on livelihood and economic growth at national and sub-regional levels. In addition, the pilot study could not ascertain the magnitude of traded goods that pass through official borders but are not recorded or officially cleared by customs authorities. These two limitations of the pilot study was due to the limited time spent by enumerators in the field to guarantee the level of confidence required by informal traders to open-up on the magnitude of their activities. Another limitation of the pilot study was that the study was carried out in only one season thus, not capturing the seasonal variation of informal trade activities.

Thus, added to popular demands from policy makers in particular SLIEPA and the Ministry of Finance and Economic Development for a more comprehensive study to elaborate on the pilot findings, this broader study filled gaps highlighted in the pilot study by conducting additional field research in six land border districts in both dry and

raining seasons. This broader study compiled data over time from all seven official border crossings in Sierra Leone. This will lead to us revising the existing paper in light of this new evidence, whilst it will also provide an initial input into a subsequent project looking at reform efforts at sub-regional trade, particularly at the MRU.

This report therefore comprehensively presents and analyses findings from the four surveys conducted in the six land border districts in both raining and dry seasons.

1.2 Research objectives

1.2.1 Primary research objectives

The underlying objective of this project is to contribute to the basic understanding of informal cross border trade, and to collect data on the volume, value, direction, and composition of imports and exports in the MRU that will help inform reform measures on national and intraregional trade policies.

1.2.2 Specific research objectives

Specifically, the following are objectives of this study:

- Generate information on informal trading environment which include a detailed empirical picture of the realities of cross-border trade by informal businesses, including variation in these patterns across location, seasons and different groups;
- Collect data on volume of exportation and importation of agricultural goods;
- Collect data on importation and exportation of Cigarette as well as price data for same;
- Track prices of goods through the chain of distribution i.e. from the first importer to market where products are sold
- Estimate payments, both formal and informal, made by cross border traders to both state and non-state involved in CBT;

1.3. Contribution to research field

Despite the growing prominence of issues of trade and development amongst development stakeholders, there is little empirical research on what we term “informal trade”, particularly in the Mano River Union. In undertaking this research project we hope to contribute to the broader field of literature on informal cross border trade in three key ways:

- Sierra Leone (and its neighbours) has policies banning trade in certain agricultural commodities but these are not necessarily being followed. This study will investigate the extent of impact of this trade ban on the growth of informal sector in Sierra Leone.
- Official statistics suggest there is relatively little intra-African trade. This study would seek to investigate how much of this is just because official trade statistics underestimate the true value of cross border trade because it fails to capture informal trade.
- There are two types of informal trade: one takes place through formal customs posts but trade volumes are under recorded in order to reduce taxes. The second takes place not at the formal crossing points and avoids any involvement of the formal sector, partly to avoid having to pay bribes at formal posts. Currently there is little evidence on the relative magnitude of these two forms of informal trade. Hence this study intends closing this information gap.
- Finally, by extending a general analysis of the nature of cross border informal trade to consider trade policy implications.

1.3 Methodology

The survey covered 19 crossing points (seven formal border crossing points and 12 informal/semi-formal border crossing points) (*see Map below of border crossing points surveyed*). This has enabled us do a detailed description of border crossings (both formal and non-formal).



The data gathering for this was divided into three broad elements, which are: (i). Observation and border monitoring, ii) Structured interviews with traders, (iii) and an in-depth interview with key informants and community leaders.

1.3.1 Observation and border monitoring

The main part of this exercise is the monitoring and quantitative assessment of informal trade in the same selected locations. Enumerators were stationed at 12 informal border crossings and seven formal borders to observe and record trade flows for seven days each in four months i.e. 10th October to 17 October 2016 (end of raining season), 12th to 19th December 2016 (dry season), 16th to 22nd March 2017(beginning of raining season) and 7th to 13th August 2017 (Peak of raining season). Overall, 19 border crossings accounting for about 15% of total border crossings in the 12 chiefdoms were revisited. The recording was done during the second week of each of the four months under review.

During the observation enumerators recorded all goods, in particular agricultural goods and cigarettes crossing the borders (i.e. both imports and exports). Data was also

collected on the composition of traded goods, quantity or volume of goods, value, and direction of trade, mode of transport, packaging, and border permeability. During each visit in the week particular focus was paid to border activities taken place on the following days: before weekly market day, on weekly market day, after market day, and non-market day on the Sierra Leone side of the border. Throughout the exercise, monitoring and recording only took place on the Sierra Leone side of the border to avoid the problem of double counting. However, surveyors collected market information from the other side of their borders to verify the declared value of goods.

1.3.2 Qualitative Interviews with key Stakeholders

In order to gain deeper insight into cross border activities and deepen the understanding of the factors that contribute to the continued ICBT activities at the border crossings as well as the contributions of such trade in poverty reduction in border communities, we conducted 56 in-depth-interviews (14 during each visit) in each border community selected with, among others, key local government officials, chiefdom authorities, border post officials, key tax administration officials at the local government level, key personalities within civil society, bike riders, traders associations, and border security personnel. With this method, we paid particular attention to understanding the informal trading environment, including the porosity of borders, informal trade flows-volume value and composition, causes of informal trade practices in border communities surveyed.

In-depth interviews were also conducted with about half of the Chattermen in the main border posts (i.e.20 Chattermen at Gbalamuya out of 40 during each survey, and five out of 10 Chattermen in Jendema).

1.3.3. Survey implementation

Finally, the study relied on implementing a broad based survey of cross border traders on the official borders. Traders were interviewed at both the border crossing and the border markets where goods across borders are offloaded. For official border posts (Gbalamuya, Jendema, Sanyia, Dogolia, Bailu and Baidu) with relatively large number of traders crossing the post ($N > 30$), the sample sizes selected allow us to reliably distinguish responses that vary by at least +/-10 percent.

In the two main borders (Gbalamuya and Jendema with an average traffic flow of over 100 traders a day) the first trader interviewed was selected each day purposively by the Supervisor assigned at each border and thereafter every 20th trader was interviewed.⁴ In the event of non-response,⁵ the supervisor chooses the next 10th trader crossing the border to replace the non-response, thereafter continues with choosing the next 20th trader crossing the border. This was the structure maintained throughout the survey to arrive at the sample size required.

On average six interviews were conducted each day by each enumerator for seven days for four weeks in four months (i.e. $5 \times 3 \times 7 \times 4 = 420$ questionnaires in each main border). In the smaller official borders with much slower traffic flow, one trader was interviewed after every three traders that passed through the border. Unlike the main borders, two enumerators were deployed at each smaller official border to conduct the formal interview. Because of the relatively very small traffic flow, the next trader was interviewed to replace the non-response traders. Overall 280 interviews were conducted at each smaller formal border for four weeks in four months.

1.3.3.1 Selection of enumerators and supervisors

Thirty-nine enumerators were hired to implement the survey and monitor borders, accompanied by six supervisors. These were the same set of enumerators and supervisors that conducted the four surveys at the same locations in October, December 2016, March, and August 2017. Retaining these same persons in the same locations reduced the suspicion from respondents and community authorities, and this helped improved on overall response rate to questions considered sensitive.

Training manuals which contain detailed information on the general purpose of the survey, instructions on the conduct of the interviews, detailed explanations of the questions, and references to the methodology for recording answers were given each enumerator during the training exercise.

⁴ Similar methodology was used to select traders in the market. i.e. enumerators sat in the market and interviewed traders arriving in the market on the day of interview using similar structure.

⁵ Non-response i.e. traders refusing to be interviewed at these borders was about 20% on average. The major reason given for non-response was that they were in a hurry and therefore have no time to take an interview.



1.3.3.2. Training and survey translation

Each enumerator participated in a three days training workshop before the first survey in October and a two days refresher training in the subsequent surveys led by Principal Investigators, and Junior Researchers. Training included role-play to ensure each enumerator adequately understood methods to get the attention of respondents (i.e. traders who are very much on the move), and are able to ask sensitive questions properly. During the third visits, enumerators were trained on the use of tablets/mobile phone to collect GPS coordinates and photos of the topography of the crossing points.

2.0 General Findings

2.1. General Demographic and socio-economic characteristics of respondents

This section presents and analyses the demographic and socio-economic characteristics of respondents. Note however that it is beyond the scope of this study to test hypotheses between male and female respondents; however, the study captured the sex composition of the respondents and their socioeconomic characteristics to ascertain that answers given reflect the situation of border traders.

2.1.1 Gender of Respondents

The results of the four surveys show that on average more women (65%) are engaged in formal cross border trade than men (35%), and this is due to the easier terrain and fewer risks in term of loss of goods at the formal border crossing when compared to

informal crossing points. However, when disaggregated by import and export, it was observed that more men (62%) are engaged in export trade than women (38%) except at Jendema and Baidu where more women (75% and 80% respective) are engaged in export. On the other hand, on average more women (65.29%) are engaged in import trade through formal borders than men except at Sanya and Dogolia (See table 1).

Table 1: Composition of respondents

Name of Border Post	Exporters		Importers	
	Male	Female	Male	Female
Baidu crossing point	40%	60%	27%	73%
Bailu crossing point	60%	40%	22%	78%
Dogoloya border post	70%	30%	52%	48%
Gbalamuya new custom	80%	20%	20%	80%
Jendema border post	45%	55%	21%	79%
Kelema border post	80%	20%	45%	55%
Sanya border post	59%	41%	56%	44%
Average	62%	38%	34.71%	65.29%

Source: Field survey data, October 2016 –August 2017

2.1.2 Age composition

In terms of age composition, the study also followed similar trend in all the surveys conducted wherein on average majority of the traders both exporters (54%) and importers (60%) engaged in formal cross border trade are between the ages of 36-56 years. This result corroborates results from the pilot study in 2015. However, when the age composition is disaggregated by formal borders it was observed that on average more younger respondents (18-35 years) are engaged in export trade in Saniya (68%), and Dogoliya (55%) in the Northern Province; and Jendema (62%) in the Pujehun District in the Southern Province; whilst more than half of traders in the eastern province (54% in Bailu and 70% in Kelema) engaged in importation of goods through formal borders are between the ages of 18-35 years (see Table 2).

Table 2: Age composition of respondents

Gbalamuya new custom	Age of Exporters			Age of Importers		
	18-35	36-56	>56	18-35	36-56	>56
Baidu crossing point	33%	67%	0%	10%	90%	0%

Bailu crossing point	27%	67%	7%	54%	43%	4%
Dogoloya border post	55%	40%	5%	38%	53%	8%
Gbalamuya new custom	30%	62%	8%	34%	55%	10%
Jendema border post	62%	48%	0%	34%	60%	6%
Kelema border post	45%	55%	0%	70%	30%	0%
Sanya border post	58%	39%	3%	28%	65%	6%
Total	44%	54%	3%	38%	57%	5%

2.1.3. Educational level of traders

With regards the educational status of traders crossing the official borders, Table 3 shows that on average more than half (54%) of exporters and importers (56%) completed primary education. About one-fourth (25%) of exporters and 20% of import traders never attended formal education, however more than half (57%) of traders crossing the Sanya border in the Bombali districts in the Northern province never attended school. Also only 2% of traders crossing the main border at Gbalamuya reported to have attained tertiary education. This gives an indication of the fact that in Sierra Leone majority of traders engaged in cross border trade has very low education.

Table 3: Educational status of cross border traders

Name of Border Post	Level of Education -Exporters					Level of Education -Importers				
	Never attended school	Non formal	Primary	Secondary	Tertiary	Never attended school	Non formal	Primary	Secondary	Tertiary
Baidu crossing point	20%	5%	70%	5%	0%	10%	0%	70%	20%	0%
Bailu crossing point	23%	17%	53%	7%	0%	22%	11%	39%	28%	0%
Dogoloya border post	24%	10%	58%	9%	0%	24%	8%	47%	18%	3%
Gbalamuya new custom	28%	23%	40%	9%	2%	11%	6%	58%	19%	7%
Jendema border post	16%	13%	62%	9%	0%	12%	2%	62%	17%	7%
Kelema border post	10%	0%	70%	20%	0%	30%	0%	70%	0%	0%
Sanya border post	57%	12%	22%	9%	0%	29%	8%	44%	19%	0%
Total	25%	11%	54%	10%	0%	20%	5%	56%	17%	2%

2.1.4 Marital status

The marital status of traders was investigated, and Table 4 shows that 71% of traders are married, whilst about 12% are single parents (widows and divorced/separated) and 18% never married. The very high number of married respondents engaged in cross border trade could suggest the importance of border trade in the livelihood of households in the different regions of Sierra Leone.

Table 4: Marital status of traders

Name of Official	Marital status- Exporter				Marital status- Exporter			
	Never married	Married	Widowed	Divorced /separated	Never married	Married	Widowed	Divorced /separated
Baidu	33%	33%	33%	0%	20%	60%	20%	0%
Bailu	0%	70%	10%	20%	29%	68%	4%	0%
Dogoloya	24%	62%	5%	10%	20%	65%	8%	8%
Gbalamuya	25%	60%	8%	6%	10%	74%	10%	7%
Jendema	16%	71%	13%	0%	30%	56%	3%	11%
Kelema	0%	80%	10%	10%	40%	40%	5%	15%
Saniya	9%	91%	0%	0%	8%	89%	0%	3%
Total	15%	67%	11%	7%	22%	65%	7%	6%
	18%	71%	7%	3%	18%	70%	5%	7%

3.0 Location specific findings

The section presents and analyses data collected from the selected borders (i.e. both formal and informal) surveyed, by districts and chiefdoms. The primary unit of analysis in this study is the border crossing.

3.1. Kambia district

The three chiefdoms in the Kambia district were covered in this study owing to the importance of the chiefdoms in terms of cross border trade. It was found out from the pilot survey that this district has 48 border crossing points (see annex.. for list of borders)⁶, of which only one (Gbalamuya) qualifies as an official border-i.e. has the presence of all state officials (customs, immigration Phytosanitary Officers, ONS, Mines Monitoring Officers, and the Police) required for a border to perform its function of trade facilitation and revenue generation. Out of this number of border crossings, two unofficial border crossings (i.e. Yumkeli in Samu chiefdom and Kukuna in Braimaia chiefdom) were randomly selected and the official border.

⁶ Gileh-Dixon-23 border crossings, Samu-14 border crossings, and Tambaka 11 crossings

3.1.1 Gbalamuya new customs post in Kambia District

The Gbalamuya customs is characterised by higher volumes of vehicular traffic and larger scale imports of manufactured goods, vehicles, construction materials, and agricultural goods. The post is given a monthly revenue target of Le1.5 billion. Gbalamuya community has one of the biggest weekly markets “Lumar”Baomoi ⁷ that attracts huge number of traders from Guinea, Freetown and other cities in Sierra Leone.

The border has a permanent structure, with scanner machine which was installed in March 2017 (see photo below) to assist in the examination of containerized goods. The road leading to this border post is partly hilly, partly savannah and is tarred completely. This community has access to a primary school, one health center, and four hand pumps for good water and sanitation. Petty trading is reported to be the main economic activity in this community.



Photo of the scanner machine

3.1.1.1. Flow of Vehicles and traders

Overall, 5200 traders crossed the Gbalamuya border post during the observations in October, December, March and August accounting for an average of 185 traders per day in each week. When disaggregated by week of visit in each month, it was observed that

⁷ Hosted on Monday of every week

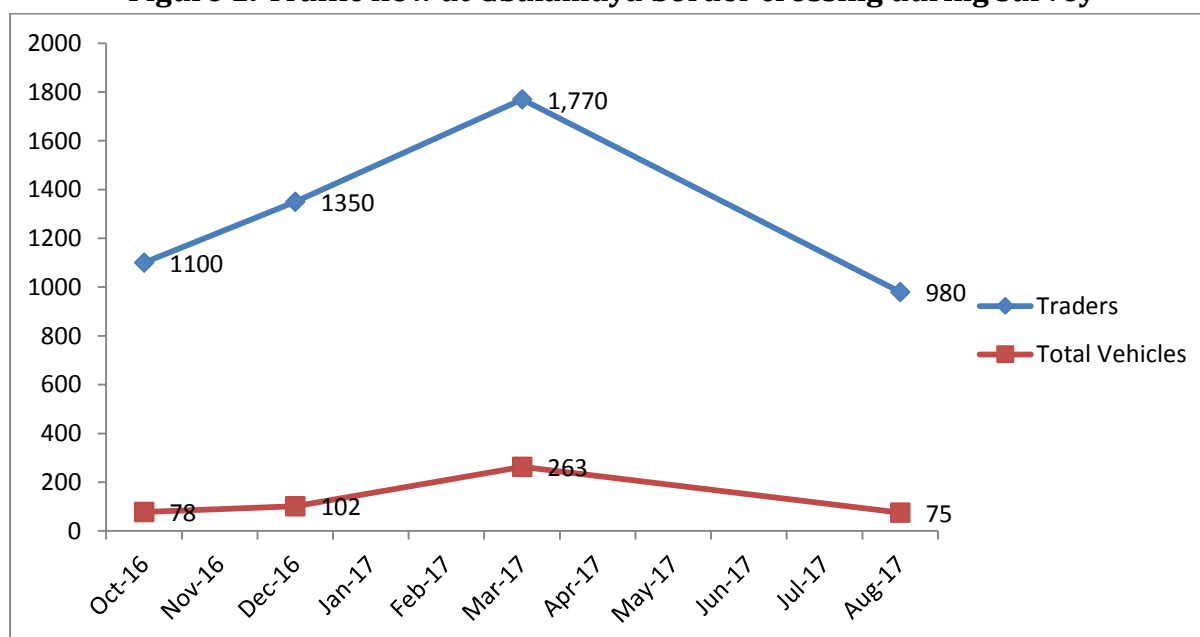
the number of traders who crossed the border increased considerably (from 1100 to 1770 or by 61%) in March 2017 relative to that in October and by 31% in December 2016. However this volume of movement declined in August 2017 by 45% from 1770 traders in March to 980 traders in August 2017. This is consistent with the number of vehicles that plied the route during the period of visit under review. For instance, during the seven days of observation in October 2016, a total of 78 vehicles plied the route with goods. When compared to December 2016 it was observed that vehicular traffic flow increased by 65% from 78 to 102 vehicles. This number of vehicles doubled in March 2017 to 263 but dropped significant in August 2017 by 47%. Table 5 and Figure 1 provide the trend in the volume of movement of traders and vehicles across Gbalamuya border post during the period under review.

Table 5: Traffic Flow at Gbalamuya during the four Weeks of survey and observation

Traffic Flow	Oct-16	Dec-16	Mar-17	Aug 17	Total
Traders	1100	1350	1,770	980	5200
Total Vehicles	78	102	263	75	518
20ft like Vehicles	10	15	88	12	125
40ft like vehicles	8	10	74	10	102
Peugeot/car	60	77	101	53	291

Source: Field report by Enumerators

Figure 1: Traffic flow at Gbalamuya border crossing during survey



Source: Field report by Enumerators

The reason for aforementioned trend in traffic flow is due to road condition and production cycle of agricultural goods. Before the dry season, the road condition is much improved on the Guinea side of the border and therefore vehicular traffic also increases significantly. The road, however, becomes terrible on the same side of the border during the peak of raining season.

3.1.1.2 Volume and Composition of Trade Flow

According to official data collected at the border posts, total import of agricultural goods during the four months of survey increased to 1,897.39 metric tons when compared to 754.23 of the same months in previous years.

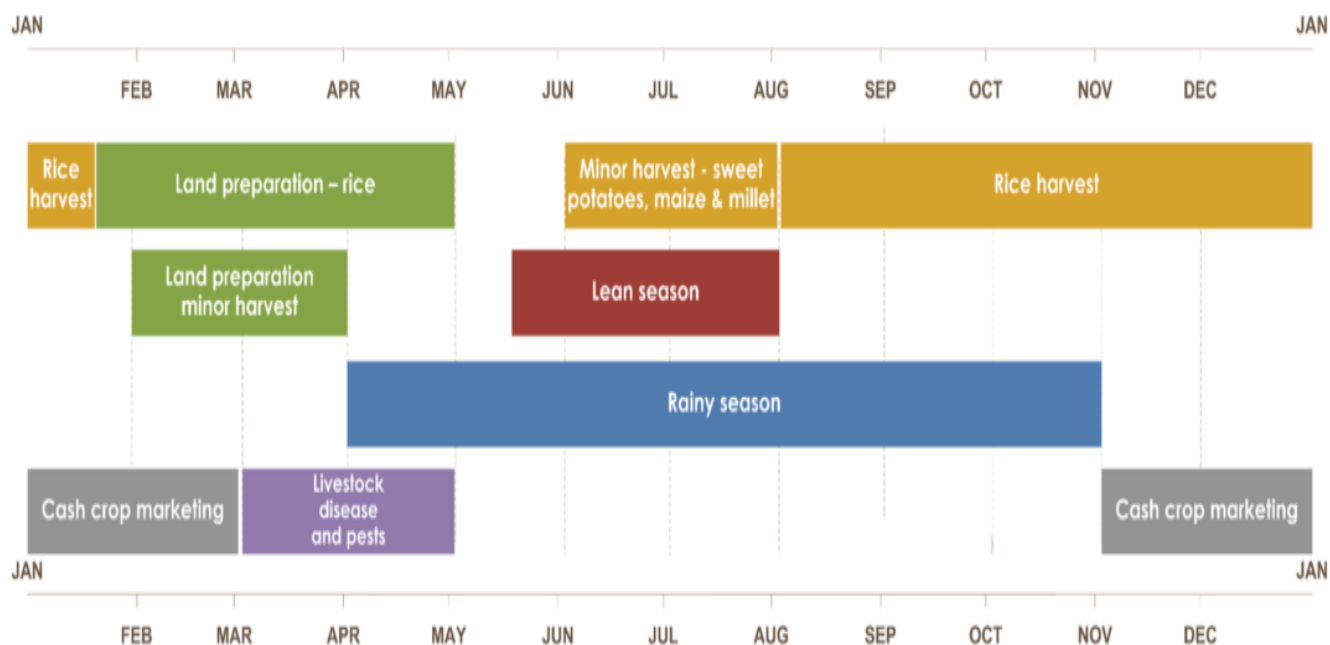
When disaggregated by month of survey it was observed that importation of goods, in particular agricultural commodities is influenced by seasonal factors in which importation is higher during harvest and marketing seasons but relatively lower during planting and lean periods (see Table 6a). The relatively high volume of import trade during the months of December and March was attributed to festivity i.e. traders increased their wares to cater for Christmas festival in December, and for agricultural commodities this period coincides with harvest of food and cash crops (see Figure 2).

Table 6a: Official Record of Agricultural Imports at Gbalamuya

	October 2016	December 2016	March 2017	August 2017
Description of goods	Weight (Kg)	Weight (Kg)	Weight (Kg)	weight (Kg)
Unshelled groundnut	185,500	148,500	374,000	500,000
Onion		28575	24625	
Fresh tomatoes	9650	200000	19950	
Cabbage	10400	21000	0	
Carrot	5670	14210	14595	
Irish Potatoes	6300	22000	17750	
Fresh Pepper	1050	9590	11025	
Dried Pepper		14000	22000	7,500
Beans	17500	0	80000	
Water Melons	1000			
Locally produced rice		37770	56655	
Shelled groundnut			8000	
Maize			92500	30,000

Beniseed		13725	32025	
Total weight in Kg	237,070	509,370	753,125	537,500
Metric Ton	237.07	509.37	753.125	537.5

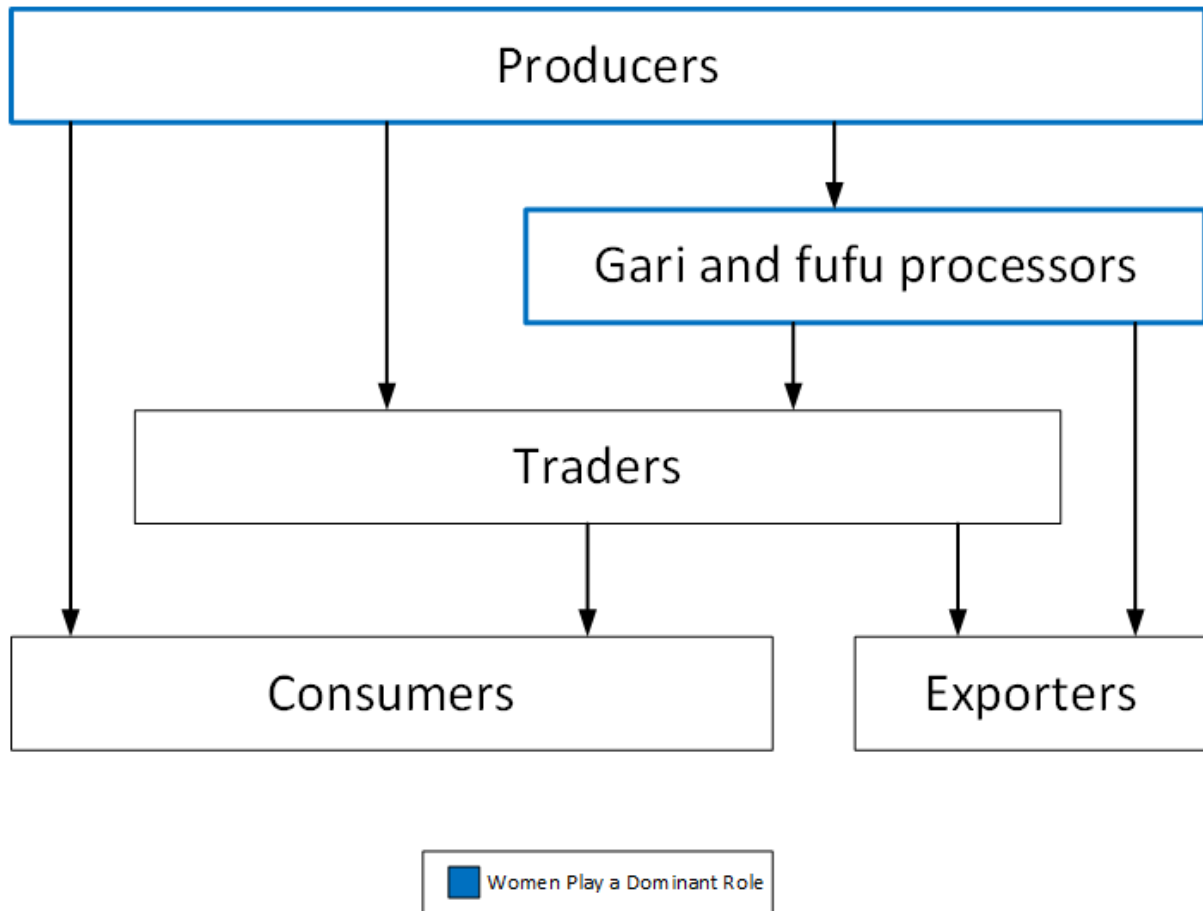
Figure 2: Seasonal Calendar for Sierra Leone



Source: adopted from FEWNET 2016a

Similarly, total export of agricultural goods during the same months under review increased to 1,493.40 metric tons compared to 808.25 metric tons for same months in previous years. Unlike imports, it was observed that export was much higher in the month of October and December when compared to the other months surveyed. This again supports the seasonal effect of cross border trade. Sierra Leone's major exports are tubers and Garri as shown in Table 6b. Cassava product (see figure 3) which is the main export of Sierra Leone is planted in the uplands between May and June and harvested between October and January (FEWNET, 2017). In the lowlands, planting occurs between December and January and harvest takes place between June and July. Sweet potatoes are mainly grown and harvested during the main rainy season. Irish potatoes are grown during the cooler months of December and January and harvested in February and March.

Figure 3: Marketing channel for cassava



Adopted from FEWNET, 2017

Table 6b: Official Record of Agricultural Exports at Gbalamuya

	16-Oct	16-Dec	17-Mar	17-Aug
Description of goods	Weight (Kg)	Weight (Kg)	Weight (Kg)	Weight (Kg)
Garri	715000	115000	85,000	60,000
Palm kernel	67500	22500	112500	45,000
Fofoo	450	750		
Cassava	27000	2650	0	
Sweet Potato	4000	45000	12500	
Kola nut	1050	27500	100000	50,000
Cucumber	0	0		
Spice	0		0	
total weight	815000	213400	310000	155000
Metric ton	815	213.4	310	155

Source: Phytosanitary report 2016 and 2017

3.1.1.3 Direction of Trade

The computation of value of imports and exports in this was based on reported custom systems value, and collection of invoice prices declared by traders. Declared values are based on the cost price of the item plus transport cost in country of origin (see Table 7).

In terms of direction of trade, Tables 6c and 6d depict that Sierra Leone imported more agricultural goods in terms of volume and value from Guinea through this official post during the entire survey period than the agricultural goods exported. Thus, based on official records at this border one could conclude that Sierra Leone is a net importer in terms of volume and value of agricultural goods. The net trade balance in terms of volume is 404 metric tons against Sierra Leone.

Table 6c: Value and volume of import through Gbalamuya border crossing

Description of goods	Total Weight	Value (Le)
Unshelled groundnut	1208000	7972800000
Onion	53200	210382592
fresh tomatoes	229600	2296000000
Cabbage	31400	314000000
Carrot	34475	344750000
Irish Potatoes`	46050	110520000
Fresh Pepper	21665	216650000
Dried Pepper	43500	435000000
Beans	97500	390000000
Water Melons	1000	15000000
Calabash	500	10000000
Shelled groundnut	8000	19200000
Maize	122500	183750000
Total	1897390	12,518,052,592
Metric Ton	1897.39	

Table 6d: Value and volume of export through Gbalamuya into Guinea

	Total Weight	Value (Le)
Description of goods		
Garri	1,455,000	7604904056
Palm kernel	247,500	371250000
Fofoo	1,200	1440000
Cassava	29,650	29650000
Sweet Potato	61,500	61500000
Kola nut	178,550	261873333.3
Total	1,493,400	8,664904056
Metric ton	1,493.40	

Table 7: System and declared value as reported by customs

Import Commodity	Price	Source
Onion	\$13.36 per 25kg	System value
Vegetables (cabbage, carrot, pepper, water melon, fresh tomatoes etc.)	Le 10,000- 20,000 per 50 kg	Declared value
Irish Potatoes	Le 120000- 130,000 per 50 bag	Declared value
Unshelled groundnut	Le 6600 per kg	Declared value
Shelled groundnut	Le 120,000 per bag	Declared value
Maize	Le 120000 per 50kg	Declared value

3.1.1.4 Underreporting of trade flow

It was observed that underreporting of volume of export and misclassification of agricultural goods for export are more prevalent at the Gbalamuya border post. For the entire surveys, 401 metric tons of agricultural goods were reported by the Phytosanitary Officers to have been exported through the Gbalamuya post. However enumerators stationed at the post recorded 1,033 metrics tons of agricultural exports for the same period given an underreporting of 632 metric tons of export or about 60% underreporting. The magnitude of underreporting is higher than the reported trade balance in terms of volume (404 metric tons or) by 228 metric tons between Guinea and Sierra Leone as recorded in the official data. The implication of such underreporting is that direction of trade in terms of volume as reported by officials at this border is distorted. The research reveals that in terms of volume of trade of agricultural goods

between Sierra Leone and Guinea through Gbalamuya, Sierra Leone is a net exporter. However, Sierra Leone remains a net importer of agricultural goods in terms of value. Whilst Sierra Leone exports low valued goods, it imports relatively higher valued agricultural goods as well as manufactured goods.

The reason for such huge underreporting is attributed to three principal factors: Firstly, poor verification of declarations made by the clearing agents and Chattermen. Customs officers are mostly not interested in recording export data given that no duty is charged on export but do record import data which minimizes underreporting for import. Before the roll-out of ASYCUDA to Gbalamuya in March 2017, only Phytosanitary officers recorded agricultural exports.

Customs duties are however charged on agricultural commodities which warrant special attention in terms of cross border trade recording.

Table 7: Rates of import duty for Agricultural Goods in Sierra Leone

Item	Rate
Onion (US\$13.36 per bag)	41.5% of CIF
Unshelled groundnut	21% of Cost Insurance and Freight (CIF)
Beans	21% of CIF
Locally Produced Rice	0%
Millet	10% of CIF
Cabbage	41.5% of CIF
Lettuce	41.5% of CIF
Carrot	41.5% of CIF

Secondly, underreporting of volume and packaging unit by exporters due mainly to increased transaction cost. It was observed that the weights of goods were underreported by at least 25kg. Whilst the official weight reported was 50Kg, which is a standard weight reported by the Ministry of Agricultural for some agricultural goods such as Gari, it was observed by the enumerators that a bag of gari exported weighed more than 75kg (*See picture of overloaded gari*). This is true also for kola nuts where both the quantity and weight were underreported by Phytosanitary Officials.

Reason adduced by the traders for over loading the bags is the significant informal payments requested for exportation of these goods in addition to the flat administrative fee of Le30,000 charged per vehicle irrespective of size. Note, however, that most of the transactions were handled by Chattermen who collect both processing fee, duty and transport fee from traders and informal fees.



Photo of overloaded Gari-beyond the standard 50kg bag

Finally, it was observed during the survey that traders misclassified products, in particular between "red palm oil and Masankay" with the exportation of the former banned. According to traders interviewed, it was difficult for border officers to distinguish between red palm oil and semi processed palm oil (Masankay) at the border point because of the same packaging. Besides the border post do not have testing tools to the effect. This is an example of the problem with a policy of segmenting markets without proper monitoring mechanism put in place. Such policy has only succeeded in promoting *rent seeking* behaviour in favour of border officer. During the survey period, exportation of red palm-oil (suitable for human consumption) remained banned in Sierra Leone; however, masankay (from tenera variety and suitable for soap-making) is not banned and is traded across the official borders in significant quantities.



Photo of Red Palm Oil loaded at Bamoi Market for Guinea

3.1.1.5 Main reasons why people engage in informal trade as reported by traders at Gbalamuya

The reasons for informal trade activities were investigated and Table 8 presents responses by traders. Overall, slightly over two fifth (46%) were of the view that the tax rate is too high and therefore could not afford to pay; nearly one-third (30%) believe that the administration of the tax system itself is unfair, whilst some (22%) are of the view that formal borders are too far from business areas, and 12% believe that the difficulty in working with border officials is the main reason why people engage in informal trade do.

Table 8: Major reasons why informal trade practices take place

S/No.	Reasons why informal trades take place	% of Respondents
1	Unfair administration of tax system	30
2	People cannot afford to pay the correct tax charges	46
3	Difficult to work with other state actors at the official border crossing points.	12
4	Formal border post is too far from business area	22
	Total	100.00

With regards major challenges faced by traders or what traders are worried about during cross border trade, it was revealed that multiple and arbitrary charges and loss of goods are the major concerns of traders accounting for 35% and 30% respectively. The other challenges identified along the Gbalamuya border is the too many check points along the route to the borders that request informal payments, whilst very traders identified sexual harassment (6%) as the major challenge.

3.1.1.6. Type and magnitude of informal payments at Gbalamuya border crossing

Informal payments are fees or charges in kind or cash made to state and non-state actors outside of formal customs rates, or, in case of chattermen, in addition to agreed-upon clearing agents' rates.

Of the number of respondents surveyed at the Gbalamuya border post, about one-third (32%) confirmed making at least one informal payment to border officials. The total informal payments reported during the four weeks (28 days in total) of survey amounted to Le114.229 million reflecting an average of Le 28.557 million per week. Extrapolating this amount for the entire year, informal payments will amount to about Le1.5 billion which is about 0.4% of total import duty revenue (Le381.991 billion) collected by NRA for the entire 2016 fiscal year, but accounts for 8.3% of the annual revenue target for the border post in question. Out of this, documentation fees accounts for the highest (Le 13,265,000) followed by goodwill (Le 8,079,750) and sample (Le 7,232,500) per week.

Of the number of traders who confirmed paying informal fees, 39.5% confirmed paying to Chattermen, 26.3% confirmed paying it to Police Officers, 18.6% confirmed paying to PSSD and 16.6% to Customer Collectors. In terms of amount involved in payment for documentation, goodwill and sample, the study reveals that Chattermen received on average the highest amount (Le2,750,000) as informal fees during each week of survey, with payments ranging from Le200,000 –Le500,000 as reported by traders who confirmed paying this form of informal tax. Though a good number of people reported paying goodwill to the police, very minimal amounts are paid and it ranges between Le5000-Le30,000 in the case of border police and Le2000-Le50,000 in the case of other officers at check points.

When asked what would likely happen if these informal payments are not paid, of those who confirmed paying informal payments, more nearly half (48.5%) stated that non-payment of these fees would likely result to delay at the border, 30% stated that they will be subjected to 100% examination of goods. Other likely consequences reported for non-payments of informal taxes include: higher duties (10.2%), sexual harassment (6.8%) and physical or verbal aggression (4.5%) from border officials.

Table 9: Informal payments to state and non-state actors involved in border management

Types of Informal Payment	Oct-16	Dec-16	Mar-17	Aug-17	Total	Average
Documentation	2,195,000	28,865,000	11,500,000	10,500,000	53,060,000	13,265,000
Goodwill	5,250,000	5,289,000	12,200,000	9,500,000	32,239,000	8,059,750
Sample	5,540,000	3,090,000	10,500,000	9,800,000	28,930,000	7,232,500
TOTAL	12,985,000	37,244,000	34,200,000	29,800,000	114,229,000	28,557,250

3.1.2. Yumkella border Crossing

Yumkella is a small village situated in West-North of Kambia District, about 25 miles from Kambia Town, 30 Miles from Gbalamuya, but it is about four and half miles from Dagagbeh in Guinea. The main land route used in the Samu chiefdom to move goods across the border with Guinea is the motorable route through the Yumkelia border post⁸. This route connects the main business towns in the chiefdom including Kitchom, Kassiri, Rosenor, Mapotoon and eventually by sea to Mambolo and Rokupr. Yumkelia is also close to the *Bubuya junction* (1/2mile) which has a route that directly leads to Rokupr. *See Annex for map.*

During all surveys no custom official was stationed at this post, though it was reported that intermittent joint patrols are carried out by the anti-smuggling unit of customs and the police officers stationed at the main Gbalamuya border. However, two police officers and three military officers are stationed at the border but the number of police increases to five on market days. This border can therefore be described as semi-formal border given that state presence was observed at this border. With the absence of Customs Officers and Phytosanitary Officers, trade through this border is not recorded,

⁸ Yumkella used to be regarded as formal border given that it had all border officials including customs

and formal duty or fee is not collected and paid into the Consolidated Revenue Funds (CRF).

There are three check points on- route to the Border from the Sierra Leone side of the border manned by few police personnel. It was also observed that the road to Yumkella is not paved, and is very challenging for vehicles particularly in the month of August – with heavy rains (see photo of road during the dry season).

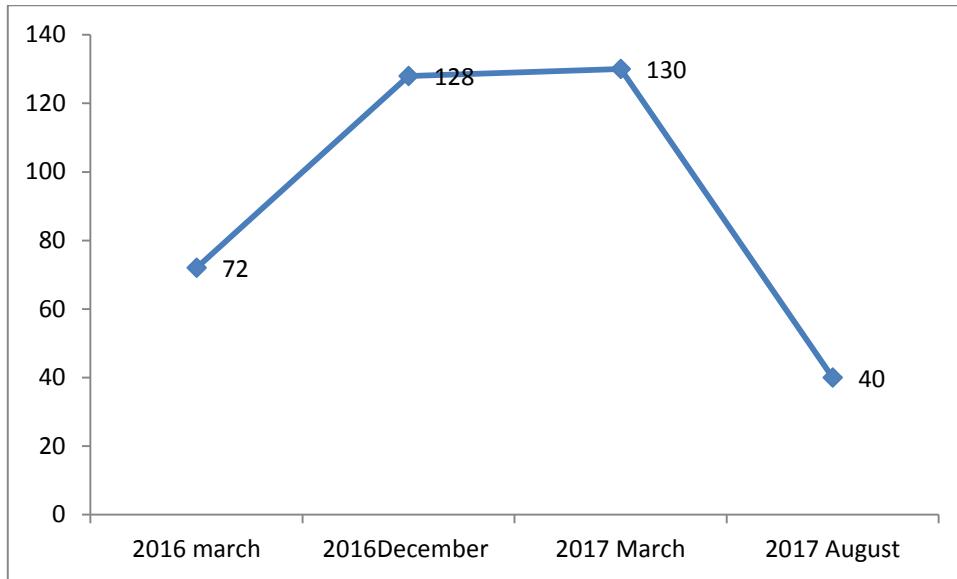


Pictorial Presentation of the road network from the border to Kambia, the District head Quarter.

3.1.2.1 Movement of traders and goods across Yumkella border

Like situation in Gbalamuya, movement of traders and vehicles are significantly influenced by seasonal factors due to the terrible road network as depicted in the aforementioned photo. As shown in Figure 3, the number of traders that crossed this border increased significantly during the dry season by 80.5% but dropped significantly by 69.2% during the seven days of observation in August 2017. During observations, more movement of traders was observed on the weekly market days. On average, 45 traders plied this route during the market days, 30 traders crossed a day after the market day and 10 traders crossed on other days within the week.

Figure 4: Movement of traders at Yumkella during the survey



Three 20-Foot containers lorry crossed the border particularly during the market day in March during the observation (see photo of trade volume). This implies that trade volume during the dry season at this border can be significant, with considerable loss of revenue since there are no customs officers stationed at the border.



Photo of quantity of Gari ready for export to Guinea through Yumkella

3.1.2.2. Trade volume and composition of Flows

During the entire survey, 76.9 metric tons of agricultural goods were imported into Sierra Leone through this border from Guinea whilst 103.5 metric tons of goods left Sierra Leone to Guinea. Thus in terms of quantity, Sierra Leone can be considered as net exporter of agricultural goods through this border. However, with regards the value of goods, Sierra Leone is a net importer from Guinea (Table 10a and b). Table 10a shows that Le410.138 million worth of goods was imported into Sierra Leone whilst Le228.829 million was exported from Sierra Leone to Guinea through this border. Given the absence of both customs and phytosanitary officers at this border it is obvious that trade through this boarder is not recorded in the official trade statistics of Sierra Leone.

Trade volume also followed the seasonal pattern as in the case of Gbalamuya (see Figures 5a and b for imported agricultural goods).

Apart from agricultural products, cigarette, plastic rubber, and other manufactured goods are items also imported from Guinea through this crossing point (Tables 10a and b).

Figure 5a: Metric ton of agricultural goods imported into Sierra Leone during the survey

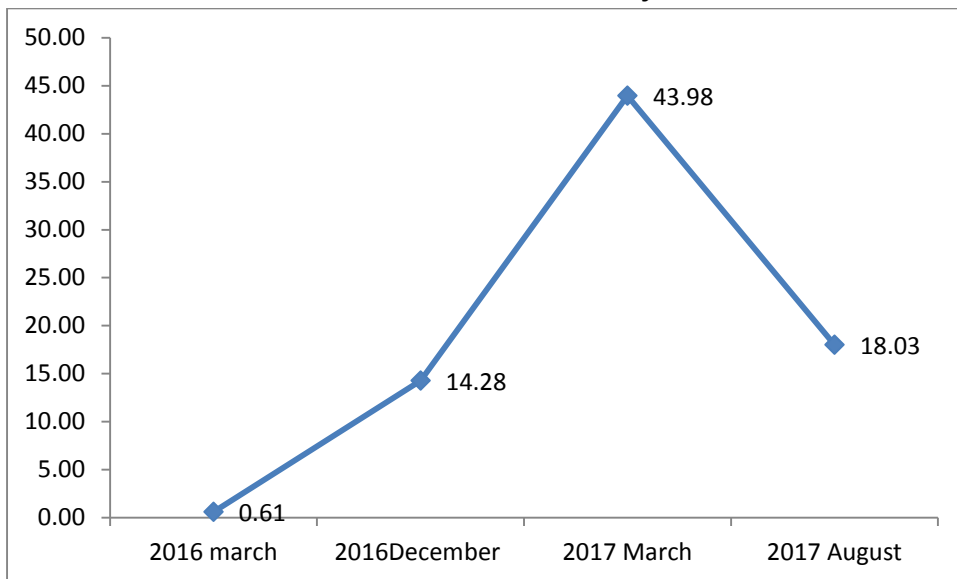
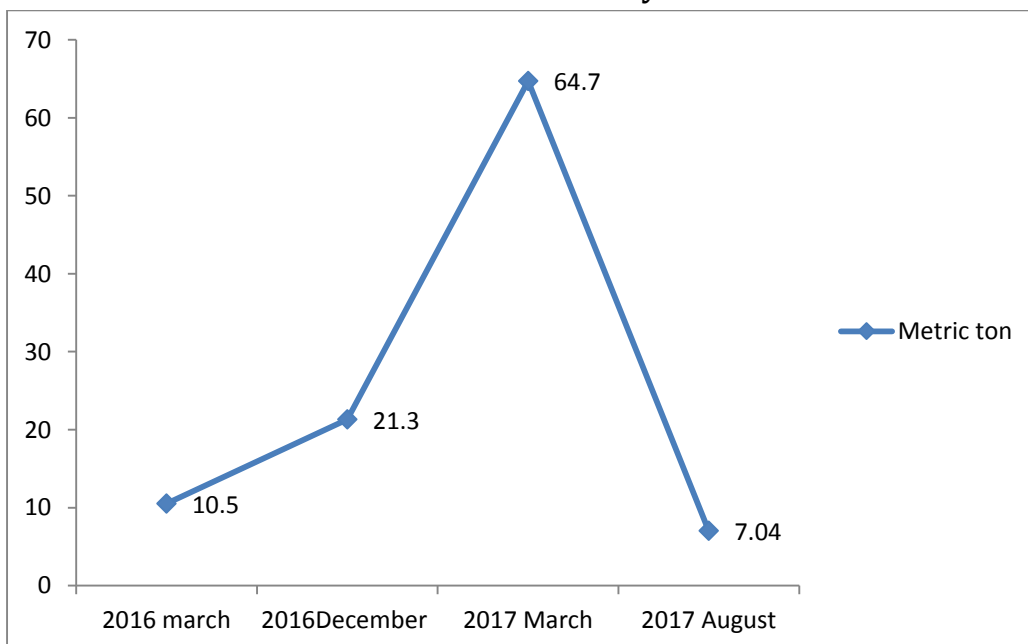


Figure 6b: Metric ton of agricultural goods imported into Sierra Leone during the survey



3.1.2.3. Revenue implications of trade through Yumkella boarder

For the period under review, the Government lost overall Le 157.913 million in respect of dutiable agricultural and non-agricultural goods crossing this border. Extrapolating for the entire year, it is observed that Le2.030billion (Tables 10a and b) was lost as duty, which is 11.3% of annual revenue target for the Gbalamuya customs.⁹

Table10a: Record of Agricultural Imports by Field Enumerators and revenue lost at Yumkella

Description of goods	Oct 2016	Dec 2016	Mar 2017	Aug 2017	Total weight	Value (Le)	Duty loss (Le)
Unshelled groundnut	30	5000	1500	1575	8105	53,493,000	11,233,530
Cabbage			5750		5750	28,750,000	11,787,500
Fresh Pepper		300			300	1,500,000	615,000
Beans		1200		3600	4800	19,200,000	4,032,000
Benniseed		1425	4600	2250	8275	74,475,000	15,639,750
Onion	225	1000	3025	4600	8850	82,150,656	12,322,598
Imported rice	350	2300			2650	7,950,000	0
Wheat Flour		200			200	6,000,000	600,000
Barabara rice		2850	29100	6000	37950	136,620,000	0
Total	605	14275	43975	18025	76880	410,138,656	56,230,378
Non Agricultural Goods						Value	Duty loss
Rubber buckets	46 doz		25doz				
Motor Bikes	2pcs					9,000,000	1,500,000
Cigarette			64ctns	95ctn	159ctns	151,050,000	15,105,000
Total						158,050,000	16,605,000
Grand Total						568,188,656	72,835,378

Table10b: Record of Agricultural Export by Field Enumerators and estimated value at Yumkella border

Description of goods	Oct-2016	Dec-2016	Mar-2017	Aug-2017	Total weight	Value (Le)
Red Palm Oil	1188	900	810	1800	4698	30,015,000

⁹ This computation assumes that border patrols have not recovered any of the said lost revenue. Interviews with the anti-smuggling unit of customs revealed that in the past they have impounded Lorries from Yumkella and have requested them to pay correct duties with penalties. However, given that during the survey Lorries and vehicles were still plying this route with large quantities of goods it suggests that the border patrol impact has not been effective in deterring smuggling, and thus considered as an incredible threat by the traders.

Palm Kernel oil	800			0	800	800,000
Gari	2750	16950	37520	2480	59700	95,520,000
Cassava	1850	1100	200	750	3900	5,850,000
Dried Fish		525	2170	385	3080	3,080,000
Foo foo		1000	600		1600	3,040,000
Banana	900				900	720,000
Dried Pepper	3000			1275	4275	42,750,000
Kola nuts		900			900	2,700,000
Cashew nut			7740		7740	8,514,000
Local rice			14400		14400	34,560,000
Sweet potato			1250	350	1600	1,280,000
Total weight (Kg)	10488	21375	64690	7040	103593	228,829,000
Metric ton	10.5	21.3	64.7	7.04	103.6	

3.1.2.4. Permeability of borders in the Yumkella community

The permeability of borders in the Yumkella community was investigated and responses from the in-depth interviews confirmed that smuggling activities increases in the dry season because of the relatively better road network during the said season. Specifically they revealed that locally produced rice (Barabara rice), benniseed, ginger, processed goods, Cigarette, and tobacco products are goods that are highly possible to be smuggled into the country through the Yumkella community. In a similar vein, Gari, Cashew nut and red palm oil were identified as the main products with high possibility of been smuggled out of the country to Guinea; whilst respondents identified Millet, Sorghum and Locally produced rice to have moderate possibility of been smuggled out of Sierra Leone to Guinea.

3.1.2.5. Magnitude of informal payments through Yumkella

Crossing this semi-formal route is not costless. It was observed that traders were required to pay what is described as “bypass fee” to the police and military officers stationed at the border. On average Le2000 is collected on all imports and export per unit. Traders are however required to pay Le5000 for importation of motor bikes and

cigarrete. The total informal payments reported during the entire survey amounted to Le5.459million. Extrapolating this amount for the entire year, it was estimated that informal payments amounted to about Le70.189million.

Table 11a: Magnitude of informal payment on imported goods through Yumkella border as recorded by enumerators

Description of goods	Informal Payment per bag/ctn	Total Payment
Unshelled groundnut	2000	324200
Cabbage	2000	460000
Fresh Pepper	2000	12000
Beans	2000	192000
Benniseed	2000	331000
Onion	2000	708000
Imported rice	2000	106000
Wheat Flour	2000	8000
Barabara rice	2000	1518000
Total		3659200
Rubber buckets	1000	25000
Motor Bikes	50000	100000
Cigarettee	5000	475000
Sub-Total		600000
Grand total		5,459,200

3.1.3. Kukuna Crossing Point

Kukuna border crossing like that of Yumkella can be described as semi-formal route since it has some state presence including police officers and military personnel. However, other border officers (i.e. Customs, Phytosanitary officer, Mines Monitoring Officers, Health Officers etc.) were absent at the time of the study. This implies that no custom duty and Goods and Services tax are collected at this post except informal payments made to police and military officers.

A river (River Kolenten) borders Guinea and Sierra Leone, therefore the mode of transportation from Guinea to Sierra Leone through this border is by boat. But during the month of March (i.e. Peak of dry season) trade volume across the border increased since water level reduced and the risk of crossing the river was lower. However in

August (at the peak of the raining season) the risk of crossing this border increased thereby reduced the volume of traffic at this border (see photos below).



*Photo of water level during the raining season at **WAINDELAYA** crossing, **Kukuna***



Photo of volume of import during survey in August

3.1.3.1. Trade volume and composition of Flows

It was observed that goods brought into the country during the entire survey through this border amounted to 23.4 metric tons whilst goods taken out of the country through this border for the same period was 17.3 metric tons. In terms of value, Tables 11a and b depict that goods worth Le143.8 million were imported from Guinea into Sierra Leone through this border whilst goods worth Le77.29 million were exported through this same border during the survey. Thus, for this particularly border, Sierra Leone is a net importer of goods both in terms of volume and value.

Imported rice, onion, flour and unshelled groundnuts were the frequently imported goods into the country through Kukuna border. Apart from agricultural goods, cigarette, motor bikes are also smuggled into the Sierra Leone through this border. Similarly, Garri and red palm oil were the main exports to Guinea from Sierra Leone through this border crossing.

Table 12a: Record of Agricultural Imports by Field Enumerators at Kukuna

Description of goods	Oct 2016	Dec 2016	Mar-17	Aug-17	Total weight	Value (Le)	Duty loss
Unshelled groundnut	1450	1350	2550	0	5350	35,310,000	7,415,100

Onion	3175	3250	2300		8725	81,222,400	28,427,840
Imported rice	1450		4500	250	6200	18,600,000	0
Vegetable oil	540				540	4,200,000	882,000.00
Wheat flour	1700		750	100	2550	4,500,000	945,000.00
Total	8315	4600	10100	350	23365	143,832,400	37,669,940
Metric tons	8.315	4.6	10.1	0.35	23.365		
Non Agricultural Goods							
Cigarette	55ctns				55ctns	52,250,000	5,225,000
Motor bike	4pcs				4pcs	14,000,000	5,810,000
Total						66,250,000	11,035,000
Grand Total						210,082,400	48,704,940

Table 12b: Recorded agricultural exports through Kukuna to Guinea

Description of goods	16-Oct	16-Dec	Mar	Aug	Total weight	Value(Le)	
			17	17			
Garri	3000	550	3900	100	7550	12,080,000	
Red Palm oil	1782	700	900	0	3382	21,607,222	
Ginger	250	850		0	1100	1,650,000	
Palm Kernel oil	180			0	180	180,000	
Banana	450			0	450	360,000	
Cassava	450			0	450	675,000	
Local Rice	100			0	100	240,000	
Dried Pepper	3550	500		0	4050	40,500,000	
Total	9762	2600	4800	100	17262	77,292,222	
Metric ton	9.76	2.6	4.8	0.1	17.3		
Non Agricultural Goods							
Petrol				288	70	6444	42,960,000
Grand Total							120,252,222

3.1.3.2. Revenue implications of trade through Kukuna border crossing

Like Yumkella, there is no presence of customs and phytosanitary officers stationed at this border crossing and no trade data is officially recorded at this border. This therefore underreports Sierra Leone's trade statistics with Guinea. In addition, during the study it was observed that the country lost Le 48.704 million in respect of dutiable imports (Table 11a). Extrapolating for the entire year the country lost revenue through this border crossing amounting to Le626.206 million or 3.0% of annual revenue target for Gbalamuya main border.



Photo of trade volume on a day before the market day observed, only the military presence observed and no customs, thus informal fees received for personnel

3.1.3.3. Permeability of Crossing Point

It was observed and confirmed by stakeholders during the survey that borders are highly porous during the dry season. Stakeholders such as community leaders, bike riders and youths were asked about the type of goods that are brought into the country through this community and those taken away. Their responses show that imported rice, onion and cigarette/tobacco products have high possibility of been smuggled into the country through the Kukuna community. Garri, red palm oil and petrol are most often smuggled out of the country through the Kukuna community. This is similar to what happened at the Yumkella border crossing.

When asked for reasons why they preferred this route, three fourth (75.0%) stated that high tax rates at the main official border whilst 25 percent want to avoid payment of informal fees for documentation, goodwill and sample, which they considered high when compared to informal payments, referred to as “bypass fee” to police and military officers at the Kukuna border crossing.

3.1.3.4. Magnitude of informal payments through Kukuna border crossing

Crossing this semi-formal route is also not costless. It was observed that traders were demanded to pay Le2000 on average on all imports and export per unit except for importation of motor bikes and cigarrete in which traders are demanded to pay Le5000 per unit. The total informal payments reported during the entire survey amounted to Le1.985 million. Extrapolating this amount for the entire year it is estimated that informal payments amounted to about Le25.52 million.

Table 13a: Magnitude of informal payment on imported goods through Kukuna border as recorded by enumerators

Description of goods	Informal Payment per bag/carton	Total Payment
Unshelled groundnut	2000	214000
Onion	2000	698000
Imported rice	2000	248000
Vegetable oil	2000	60000
Wheat flour	2000	102000
Total		1,322,000.00
Non Agricultural Goods		
Cigarette	5000	275000
Motor bike	50000	200000
Rubber buckets	1000	63000
Glucose	1000	50000
Biscuit	1000	25000
Maggie	1000	50000
Sub Total		663000
Grand Total		1,985,000.00

3.2. Pujehun Districts

Pujehun District is one of the six border districts in Sierra Leone. It shares border with the Republic of Liberia on the South East of the country. Among the twelve chiefdoms in this district, only two (*Sorogbema and Makpele*) are located on the border with the Republic of Liberia. Hence, the research was conducted in these two chiefdoms focusing on the official border crossing and two unofficial border crossings.

3.2.1. Jendema Crossing Point

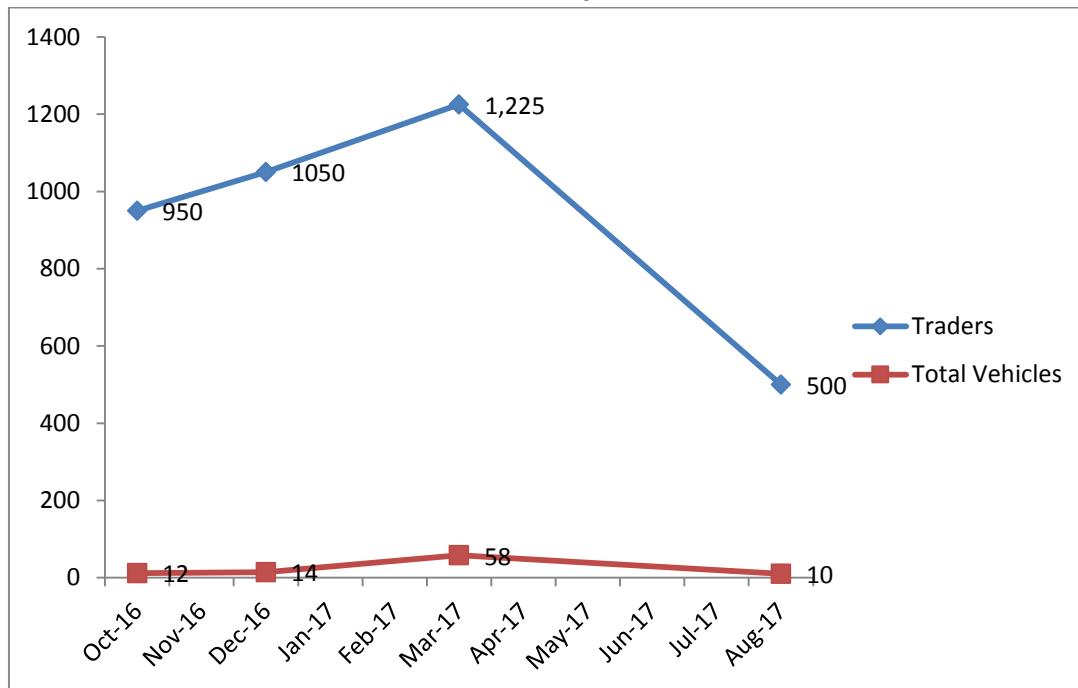
Jendema is the only class A crossing point in this chiefdom. In order words, this is the only border that has the presence of all required border officials i.e. Customs Officers, Border Security (Sierra Leone Police), Port Health, Phytosanitary and Immigration Officers. It is not only motorable but has international recognition as the major border that links the Republic of Sierra Leone and the Republic of Liberia through the Mano River Union Bridge.

3.2.1.1. Volume of traffic along the Jendema border

Overall, 3725 traders and 94 vehicles crossed the Jendema border post during the survey periods in October, December, March and August with majority of border trade occurring in December and March like other border crossings earlier discussed (Figure7). Throughout the survey it was observed that majority of cross border trade took place on the weekly market days (*luma*) which takes place on Fridays.

The road leading to the post is muddy and rough from the Sierra Leone side but paved on the Liberia side. This poor condition of road on the Sierra Leone side of the border was reported as the major factor affecting traffic flow at this border, especially during the raining season.

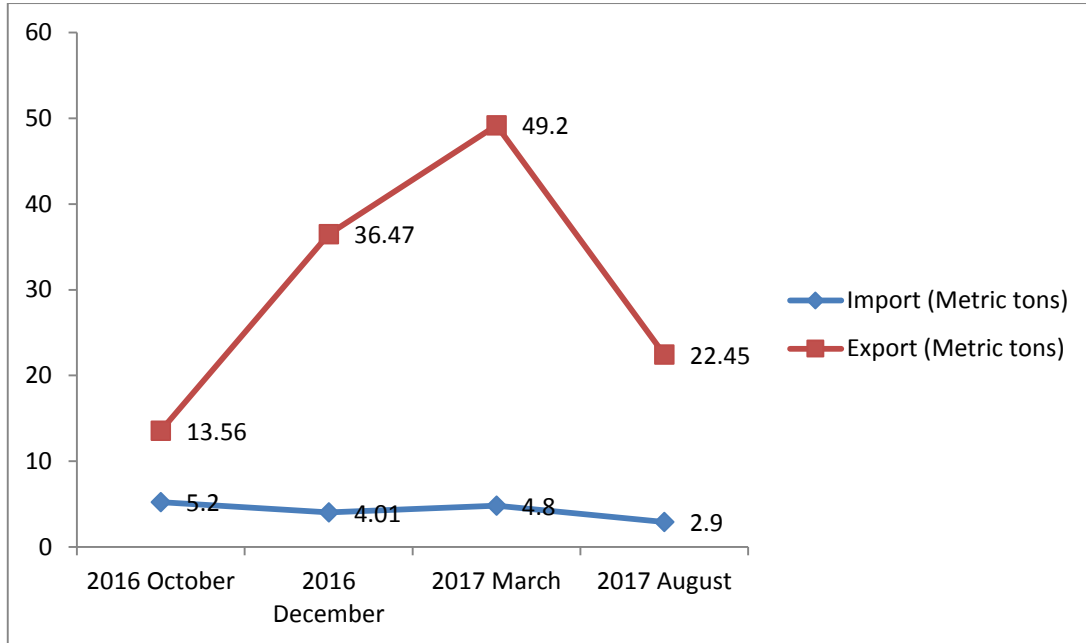
Figure 7: Trends in trader and vehicle border crossing through Jendema during survey



3.2.1.1 Trade Volume and composition

During the survey it was observed that 17.05 metric tons of agricultural goods with estimated value of Le57.05 million was imported, whilst 121.585 metric tons with estimated value of Le178.324 million was exported through this border to Liberia. Like Gbalamuya border, Sierra Leone exported more agricultural goods to Liberia than the quantity of agricultural goods imported from Liberia during the survey. It was also observed that trade volume is also influenced by seasonal factors (See Figure 8) as was the case for other borders discussed earlier in the text.

Figure 8: Trends in volume of imports and exports through Jendema during survey



Source: Enumerator's recording

In terms of direction of trade, Sierra Leone exported more agricultural goods to Liberia when compared to importation of same during the survey. Trade across this border also followed seasonality, with increased trade volume during the dry season. The increased importation is due mainly to increased demand for unshelled ground nut and beniseed owing to planting season, and importation of locally produced rice (Gbusawai) and onion for consumption. Break down of the volume of import and export is provided in Tables 14a and 14b:

Table 14a: Volume and Value of Import of agricultural goods through Jendema

Description of goods	2016 October	2016 December	2017 March	2017 August	Total KG	Value (Le)
Ginger	350	0	0	0	350	490,000
Locally Produce Rice	500	0	0	1000	1500	3,600,000
Potatoes	800	0	0	0	800	640,000
Groundnut	350	0	0	1550	1900	4,940,000
Onions	1600	760	125	0	2485	9,827,082
Rice	0	3,250	3750	0	7000	21,000,000
Beniseed	0	0	450	0	450	1,170,000
Beans	0	0	300	0	300	720,000
Dried Pepper	0	0	180	0	180	900,000
Fresh Tomatoes	0	0		350	350	3,500,000
Vegetable oil	0	0	90		90	75,000
Total	5200	4010	4895	2900	17005	57,102,081.60
Metric Ton	5.2	4.01	4.895	2.9	17.005	

Non-agricultural goods						
Cigarette	800	0	0	0	800	7,200,000
Tobacco	200	0	0	0	200	1,600,000
Flour	600	0	0	0	600	1,440,000

Table 14b: Volume and value of export through Jendema border during survey

Description of goods	2016 October	2016December	2017March	2017 August	Total KG	Value (Le)
Garri	2500	25,575	46500	18000	92,575	135,776,667
Millet	450	0	0	0	450	660,000
Cocoa	800	0	0	0	800	1,173,333
Benniseed	100	0	0	0	100	146,667
Mangoes	450	0	0	0	450	660,000
Pineapple	100	0	0	0	100	146,667

Freshvegetables	1400	0	0	0	1,400	2,053,333
Dried Fish	2300	0	700	0	3,000	4,400,000
Palmoil	2650	100	0	1800	4,550	6,673,333
Pepper	300	0	0	0	300	440,000
Cassava	1400	0	900	0	2,300	3,373,333
Foofoo	160	500	800	0	1,460	2,141,333
Cucumber	200	0	0	0	200	293,333
Banana/Plantain	200	250	250	0	700	1,026,667
Beans	550	0	0	0	550	806,667
Orange	0	9,800	0	0	9,800	14,373,333
Locally produced rice	0	200	0	2650	2,850	4,180,000
Palm Kernel oil	0	0	90	0	90	132,000
Total	13560	36,425	49,150	22,450	121,585	178,324,667
Metric Ton	13.56	36.425	49.15	22.45	121.585	

3.2.1.4. Type and Magnitude of Informal payments at Jendema border crossing

The knowledge of smuggling and the presence of gang of smugglers were denied by the community people at the Jendema crossing point. However, it was acknowledged that some amount of informal payments was made to border officials to facilitate trade. Personal interviews with traders during the survey revealed that about Le4.012 million was received from traders for the entire survey period, with an unweighted average of about Le1.0 million a week in respect of documentation or as good will and sample.

Extrapolating for the year it is observed that Le51.6 million or 8.6% of annual revenue target¹⁰ of the border post was collected from traders as informal payments.

Table16: Informal payments to border officials at Jendema

Types of Informal Payment	Oct-16	Dec-16	Mar-17	Aug-17	Total
Documentation	390,000	375,000	525,000	445000	1,735,000
Goodwill	716,500	323,000	425,000	245000	1,709,500
Sample	39,000	0	374000	155000	568,000
TOTAL	1,145,500	698,000	1,324,000	845000	4,012,500

Source: interview and observation conducted by enumerators

Further investigation pointed at drivers (acting as chattermen) who collected additional monies from traders to pay to Custom Officers and Police to fast track transactions.

3.2.1.5 Main reasons why people engage in informal trader

It was observed that some amount of informal trade in local food stuffs do occur in these communities especially on market days. According to traders at the Jendema crossing point, there is some evidence of smuggling across the Mano River Union Bridge towards market days (on Fridays and Saturdays). Such activities, they complained are aided by the border security manning the Mano River Union Bridge. The border is officially closed to movement of people and goods across the bridge by 6.00 pm every day. Unfortunately there are instances when traders bribed the border security to transport their wares after the official closing hour.

When asked to state key reasons for informal trade at the post, of those who confirmed such the existence of such practice (60%) one-fourth stated that the unfair tax system is responsible for such trade, 23.0 percent stated higher tax rate and people could not afford. Less than 15 percent considered informal businesses to be easy to do as a reason for going for it (See Table 17).

¹⁰ This border post has a monthly target of Le50 million given an annual revenue target of Le600million.

Table 17a : Main reasons for informal trade as reported by cross border traders

Main Reason	Percentage
Nobody does informal trader activities	40
The tax system is unfair	25
People cannot afford to pay correct taxes	23
Informal businesses are easy to do	12
Total	100

When asked what they were worried about, the traders interviewed stated bad road network, fair of imprisonment, too many check points, multiple and arbitrary taxes and loss of goods to custom officers.

According to traders interviewed, giving bribes accounts for the highest (46%) strategy to overcome the above worries (Table 22). This was followed by an option to discuss the challenges at border management meetings (33%). About 21 percent said they do not do anything.

3.2.2. Dal Es. Salaam border crossing point in Pujehun District

Dar Es Salaam is one of the border crossings out of seven borders in the Makpele Chiefdom, Pujehun District in Southern Sierra Leone. The distance from Dar Es Salaam crossing to the main road leading to Jendema is approximately eight miles (See annex for GPS map). The road is relatively good with some hills and swamps in between. The water level was very high during the raining season (August and October) thereby reducing the volume of trade through this border. There are two Military and two Police officers stationed at this border crossing point. However, the number of security personnel increased to three on market days. No custom officer and other border officials were present during the survey, thus no official trade data is recorded at this border.

Goods traded across this border ranges from local food stuffs (Pepper, Garri, Onion and Groundnut) to groceries, electrical appliances etc. Majority of the goods traded in these markets are in small quantities and mostly brought to the market by head from the surrounding villages. However, there are few cases where goods are transported to these markets by means of light vehicles, motorbike, wheelbarrows and “Omolankays”.

3.2.2.1 Volume and Composition of Informal Trade

During the survey, a total of 4.15 metric tons of agricultural commodities with an estimated CIF value of Le25.905million entered Sierra Leone from Liberia through this border whilst 10.6 metric tons of agricultural goods with an estimated value of Le15.720 million was exported to Liberia through this border. This also corroborates the fact that in terms of volume Sierra Leone is a net exporter of agricultural goods to its neighbours but net importer in terms of value. Major imports are unshelled groundnut, vegetables and onion while garri and dried pepper are the main exports from Sierra Leone to Liberia. Apart from agricultural commodities, motor bike, tobacco and cigarettes also entered through this border from Liberia into Sierra Leone during the survey.

Description of goods	Oct	Dec	Mar	Aug	Total weight	Value	Duty loss
Unshelled groundnut	3100	0	0		3100	20,460,000	4,296,600
fresh tomatoes	0	0	30	25	30	550,000	228,250
Onion	300	0	300		600	2,370,000	237000
Imported rice	0	0	325	100	325	1,275,000	-
Fresh Vegetable	0	0	100	150	100	1,250,000	200,000
Total	3250	0	755	425	4155	25,905,000	4,961,850
Metric ton	3.25	0	0.755	0.425	4.155		
Non-Agricultural commodities							
Motor bike	0	2	0	0	2	7,000,000.00	1,050,000
Tobacco	0	4	0	0	4boxes	2200000	220,000
Cigarette			8ctns		8ctns	7600000	760,000
Total Non-Agriculture						16800000	2,030,000
Grand Total						42,705,000	6,991,850

Table18b: Agricultural export recorded by enumerators during survey

Description of goods	Oct	Dec	Mar	Aug	Total weight	Value (Le)
Gari	3300	0	540	450	4350	6,960,000.00
Dried Fish	0	0	360	150	510	510000
Dried Pepper	4200	0	0	300	4500	4,500,000.00

Orange	0	1250	0	0	1250	3,750,000.00
Total	7500	1254	900	900	10,610	15,720,000
Metric Ton	7.5	1.3	0.9	0.9	10.6	

3.2.2.2 Revenue implications of trade through Da el Salam border crossing

As mentioned in the text, there was no presence of customs and phytosanitary officers at this border crossing during the survey thus, no duty was charged or revenue collected for the government. The study observed that the country lost Le6.99million in respect of dutiable imports smuggled through this border (Table 18a). Extrapolating for the entire year the country lost Le89.895 million as revenue in respect of import duty through this border.

3.2.2.3 Porosity of the Dal El Salam Border

Personal interviews conducted with key stakeholders revealed that this crossing point is highly permeable. Out of the 56 local authorities interviewed 60% described the post as very highly permeable while 40% said it is highly permeable however, during the rainy season crossing through this post with rising levels of Moa river is very risky thus the reason for such a low volume of trade in August.

3.2.2.4. Reasons for informal trade through this border

In-depth interviews with traders that crossed this border and from key informants revealed that this border is used for trading because of the poor road condition to the main border crossing point at Jendema, and the multiplicity of payments at the main border posts in Jendema.

3.2.3 Gbaa Border Crossing

Gbaa is a relatively big village comprising of more than one thousand people. The distance from Gbaa to the main road is about seven miles and that from the crossing point to Gbaa is approximately two and half miles. Gofore is the only periodic market in this chiefdom where people crossing through Gaa trade. It is approximately six miles (bush road) from this crossing point to the market at Gofore. *(See annex for Map)*

Movement of traders and vehicles across this border is relatively low, in particular it is very low during the raining season because of high water level (see Photos of water level in August). During the survey in August it was revealed that a byelaw was imposed restricting movement of people across the border because of the high risk of the crossing due to high water level. Another reason for the low trade volume during the rains is that most women who are involved in such trade were occupied with rice farming since this period coincides with planting season.

On average thirty traders crossed the border on market days, nine on a day before the market day and between three and an average of six on other days within the week. Only two on average Peugeot vehicles and five motor bikes were seen on market days with goods. Crossing border to Liberia is through boat services.



Photo of water level of Moa at Gbaa in August, 2017

3.2.3.1 Composition and Direction of trade

For the entire survey exercise, 19 bags of onions with a value of Le 889,000, and 15 grosses of cigarette worth Le 450,000 were imported into the country from Liberia through this border; whilst 10bags of Garri worth Le 800,000 and 26 bags of bananas (Le 260,000) were exported to Liberia.

According to the stakeholders interviewed, cigarette is the commodity with very high possibility of been smuggled into the country through this border whilst there is moderate possibility of imported rice been smuggled into the country through their community. About one-third of the authorities interviewed reported high possibility of smuggling agricultural products (Gari, local rice, rubber etc.) out of the country from the Gbaa community.

3.2.3.2. Reasons for trade across Gbaa border (informal route)

Stakeholder interviewed also revealed that high taxes at the formal border and the ease to conduct informal trade with few police at the border were reasons provided by the authorities for people involvement in informal trade. When further asked the reasons for people choosing this crossing point, majority attributed it to proximity to the Liberia market via Gofoe market, coupled with the lack of customs officers at this crossing point.

3.3 Koinadugu District

Six border chiefdoms of the 11 Chiefdoms (Sulima, Mongor, Sinkunya, Follasaba Dembellia, Wara Wara Bafodia and Neya) in Koinadugu District share crossing borders with Guinea. Like many of the districts discussed, two chiefdoms (Follasaba Dembellia and Wara Wara Bafodia) were randomly selected for this study. In these chiefdoms, one official border and two unofficial borders were randomly selected for interviews and observations.

3.3.1. Dogolia border post

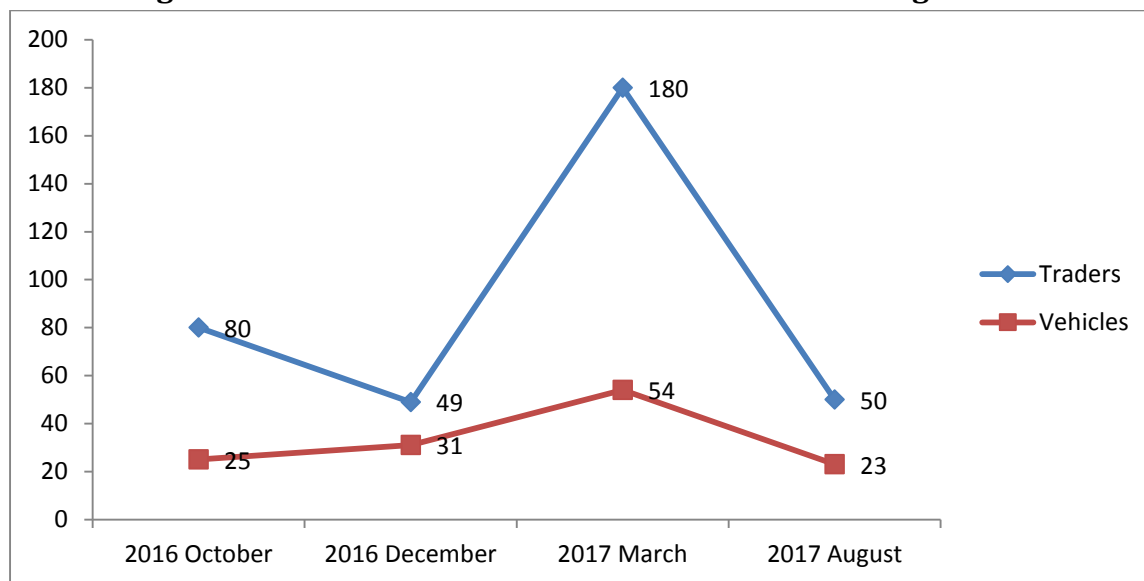
Dogolyia border post is situated at Dogolia town which is about 11 miles from Kabala the District Headquarters, and about 95 miles to the border between Guinea and Sierra Leone. The road leading to the border is not paved and is covered with pot holes making it difficult for vehicles to ply the route. The location of the border post is very strategic because it connects two roads that lead to different provinces in Guinea. The one on the left leads to Gbentu town that links you to Mamu in Guinea, and the other road, through Koindukura, leads to Farana in Guinea. The Border is manned by two National Revenue Authority Officials, two military personnel and four police officers (*Map attached as Annex*). The Border has a monthly revenue target of Le4.5 million but this revenue

target is hardly met. Revenue is collected predominantly from import duties levied on Motor bikes from this post.

3.3.1.1 Movement of traders and vehicles across the border

During the survey, a total of 394 traders with an unweighted weekly average of 98 traders crossed the Dogolia border, whilst a total of 145 vehicles with a weekly average of 36 (i.e. ten 20ft like Lorries, nine 40ft like vehicles and 18 Peugeot cars) plied the route with mostly agricultural goods. Like other borders, movement of traders and vehicles also followed a seasonal pattern with more trader movement during the dry season and less travel during the raining season owing to the bad condition of the road network (See Figure 9)

Figure 9: Movement of traders and vehicles across Dogolia border



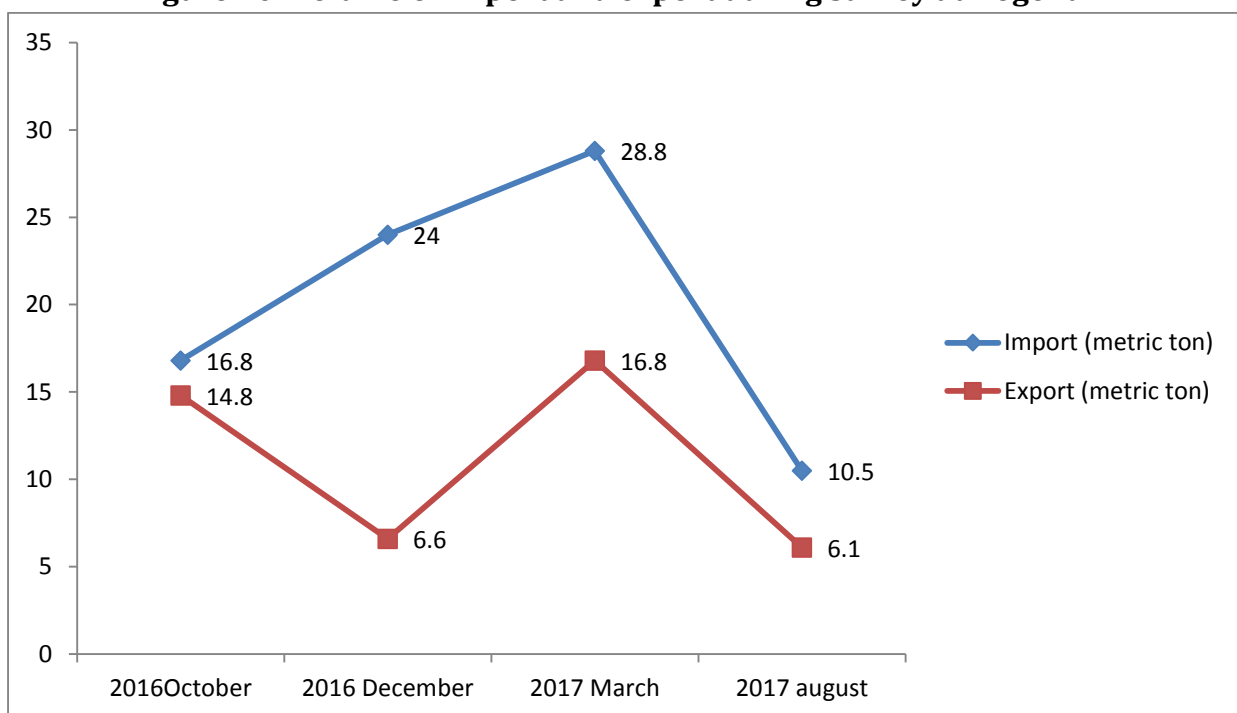
3.3.1.2 Trade volume and composition at Dogoliya border

It was observed at this post that border officials do not record imports and exports of agricultural goods at the Dogoliya border. However, from observation and daily recordings within the survey period, it was observed that 80.1 metric of goods with total value of Le 298 million was imported into Sierra Leone from Guinea through this

border crossing point whilst 44.3 metric ton of commodities with total value of Le184.567 million was exported to Guinea from Sierra Leone (Table 19a and 19b).

Rice, unshelled groundnut, millet and sorghum were predominantly imported through this border. The main agricultural exports were garri, red palm oil, masankay and pepper. Despite the ban on red palm oil, large quantity of red palm oil 16.5 metric tons was still exported through this border. Non-agricultural goods such as tobacco were observed to be imported during period under review. The pattern of trade volume across this border (Figure 10) is similar to patterns discussed earlier in the text.

Figure 10: Volume of import and export during survey at Dogolia



In terms of trade direction however, Tables 19a and 19b depicts that Sierra Leone imports more of agricultural goods through this border, in terms of volume and value, from Guinea than the amount of agricultural goods exported to Guinea from Sierra Leone for. Thus Sierra Leone is a net importer of agricultural goods through this boreder.

Table 19a: Volume and value of agricultural imports through Dogolia as recorded by enumerators

	Oct 2016	Dec-2016	March-2017	Aug-2017		
Description of goods	Quantity	Quantity	Quantity	Quantity	Total Weight (Kg)	Value (Le)
Unshelled groundnut	0	3825	1350	500	5675	37,455,000
Onion	0	0	75	100	175	692,048
Millet	3350	9000	5250	3500	21100	42,200,000
Sorgun	50	0	0	0	50	105,000
Fresh Pepper	13250	0	0	1000	14250	71,250,000
Dried Pepper	0	0	300	350	650	6,500,000
Locally produced rice (Barabara)	0	6750	9750	4000	20500	57,400,000
Tabacco	0	25ctn	0	0	25ctn	11,250,000
Beniseed	125	4425	12100	1050	17700	53,100,000
Cigarette			7ctn	12ctn	19ctn	18,050,000
Total	16775	24000	28825	10500	80100	298,002,048
Metric tons	16.775	24	28.825	10.5	80.1	

Table 19b: Volume and Value of Agricultural Exports through Dogolia

	Oct-2016	Dec-2016	March-2017	Aug-2017		Value (Le)
Description of goods	Quantity (Kg)	Quantity (Kg)	Quantity (Kg)	Quantity (Kg)	Total Wt	
Garri	3600	2250	9000	1800	16650	26,640,000
Red Palm Oil	11232	2375	1962	1000	16569	105,857,500
Dried Fish	0	0	1500	750	2250	2,250,000
Banana	0	1500	1000	50	2550	1,020,000
Masankay	0	500	1350	1000	2850	14,250,000
Pepper			2000	1455	3455	34,550,000
Total	14832	6625	16812	6055	44324	184,567,500
Metric tons	14.832	6.625	16.812	6.055	44.324	

3.3.1.3. Market prices of agricultural imports and exports as recorded by enumerators

When asked about the prices at which goods are sold in both local and foreign markets, it was revealed that Palm-oil (red) is sold between Le180,000-Le200,000 per “batter” (i.e.18kg), whilst “masankay” is sold between Le140,000 and Le150,000 in Guinea; Gari between Le150,000-Le180,000 per bag (i.e.75kg) in Guinea. For imports, it was revealed that Millet is sold in the local market (Dogoliya) at Le350000-380000 per bag, Benni Seed (Le350000-Le800000 per bag); Pepper (Le115,000-Le120,000 per 50kg bag); Cigarette is sold at Le20,000-Le30,000 per gross. The current prices are higher compared to what was reported during the seven days survey in October 2016.

3.3.1.4. Type and magnitude of informal payments at Dogolia border crossing

Like other formal border crossings, traders confirmed making informal payments at the Dogoliya border. Of the traders who confirmed making informal payments, more than half (55%) confirmed given the money for facilitation to the drivers, custom officers, border police and chattermen.

In terms of amount involved in informal it was revealed a total of Le7.87 million was collected from traders by border officials at Dogolia during the entire survey period; of this about Le4.092 was classified as goodwill or tip. Extrapolating this amount for one year it is estimated that Le101.2 million was paid by 394 traders in addition to payments required by law to import goods through the Dogoliya border. An average therefore it costs every trader additional Le256,881 annually to trade across the Dogolia border post.

Table 20: Informal Payments at Dogoloya border crossing

Types of Informal Payment	Oct-16	Dec-16	Mar-17	Aug-17	Total
Documentation	250,000	900,000	1,245,000	750,000	3,145,000
Goodwill	750,000	1,617,000	1,050,000	675,000	4,092,000
Sample	55,000	75,000	255,000	250,000	635,000
TOTAL	1,055,000	2,592,000	2,550,000	1,675,000	7,872,000

When asked what would likely happen if these informal payments are not paid, of those who confirmed paying informal payments, almost half stated that they will be delayed at the border (50.3%) or will undergo 100% examination of vehicle (49.7%).

3.3.2 Thelia border crossing

Thelia border is a semi-formal border, with two police officers, one immigration officer and two community- police (youth police).¹¹ No custom and phytosanitary officers are deployed at this border, thus no customs revenue is collected and no official trade data is available also. Movement of people and vehicles through this border is low during the raining season but increases considerably in dry season.

During the survey it was observed that a total of 55 vehicles including seventeen 20ft Lorries, thirteen 40ft like Lorries and 35 Peugeot cars crossed the border, with 557 traders and goods. This accounts for an unweighted average of 14 vehicles and 139 traders crossing the border every week.

3.3.2.1 Trade volume and composition of Flows

Total import of agricultural goods to Sierra Leone from Guinea through this border during the survey amounted to 20.3 metric tons. Export from Sierra Leone to Guinea

¹¹ According to key informants, the community police officers are stationed at the border to collect fees for both import and exports based on volume of export or import. Revenue generated from this informal exercise is used to finance labour engaged in the maintenance of feeder roads in their community, and cleaning exercises at the market.

during the same period was 70.4 metric tons. Similar pattern was observed for value, with export value of agricultural goods greater than that of import value by Le 52,051,987. Thus with regards trade direction, Tables 21a and 21b shows that Sierra Leone is a net exporter of agricultural goods through this border crossing.

Description of goods	Oct	Dec	Mar	Aug	Total weight	Value (Le)	Duty loss (Le)
Onion	500	625	2200	1500	4825	19,080,752	7,861,270
Imported rice	100	5000	10000	400	15500	24,800,000	2,480,000
Barabara rice	0	0	0		0		
Total	600	5625	12200	1900	20325	43,880,752	10,341,270
Non Agricultural Goods							
Cigarette	89	9	1580	1500	3178	28,602,000	2,860,200
Rubber buckets	0	0	0	0	0		-
Tobacco	200	0	700	500	1400	12,600,000	1,260,000
Total	289	9	2280	2000	4578	128,963,504	4,120,200
Grand total							14,461,470

Table 21b: Volume and Value of Agricultural Imports through at Thelia

Description of goods	Dec-2016	March 2017	August 2017	Total weight	Value (Le)
Red Palm oil	450	2178	1800	4428	27,060,000
Banana	675	0		675	540,000
Local Rice	9525	6300	3000	18825	37,650,000
Dried Pepper	4875	700		5575	27,875,000
Dried Okra	0	3000	150	3150	2,520,000
Masankay	750	0	360	1110	5,550,000
Groundnut	29625	3675	2300	35600	78,320,000
Benniseed	750	0	250	1000	1,500,000
Total	46650	15853	7860	70363	181,015,000

3.3.2.2 Revenue implication of informal trade across Theilia border

Due to the absence of customs officials at this crossing point, government loses Le 14.461 million of revenue in respect of dutiable goods traded across this border. Extrapolating the loss for one year, the amount of government revenue lost at this border amounts to Le185.933 million with an average weekly loss of Le516,481. Note however, this computation excludes excise on cigarette of 30% which has been enacted through the Finance Act 2017.

3.3.3.Gbentu Crossing Point

Gbentu border crossing point is located about 58 miles from Kabala town. The road leading to the crossing point is motorable but rocky and full of savanna grass which makes it difficult for Peugeot like cars to ply the route. It is mainly plied by vehicles owned by Non- Governmental organisations and large Vehicles or trucks/lorries. It is a semi- formal crossing point with no Customs and Phytosanitary officers, but other state officials such as police, military and immigration officials are present at the border crossing. *Map attached as annex*

It was observed during the entire survey exercise that 41 vehicles plied the route of Gbentu; and like other border crossings more traders crossed the border during the *luma* and a day before the *luma*.

3.3.3.1 Volume and Composition of Trade

During the survey, a total of 1.696 metric of agricultural goods with estimated value of Le3.81 million were imported through this border, whilst 61.8 metric tons with estimated value of Le95.6 million were exported to Guinea through this border. Added to agricultural goods it was also observed trading in non-agricultural dutiable goods was prevalent. Non-agricultural dutiable goods imported into Sierra Leone from Guinea through this border are cigarette, flour, and sugar (Table 22a).

Table 22a: Record of Agricultural Imports by Field Enumerators at Gbentu

Description of goods	Oct	Dec	Mar	Aug	Total weight	Value (Le)	Duty Loss
Onion	15	100	450	150	715	2,827,510	1,164,934
Dried Fish	56	0	175	750	981	981,000	404,172
Sub-Total	71	100	625	900	1696	3,808,510	1,569,106
Non Agricultural Goods							
Rubber buckets	0	0	0		0		
Cigarettee	24	0	400	50	474	4,266,000	426,600
Cattle		2160	800		2960	43,166,667	-
Kabakudu soap		200	100		300	300,000	-
Flour		300	0	250	550	1,100,000	231,000
Sugar		150	100	300	550	1,320,000	277,200
Sub-Total	24	2810	1400	600	4834	50,152,667	934,800
Grand-Total	95	2,910	2,025	1,500	6,530	53,961,177	2,503,906

Table 22b: Record of Agricultural Exports by Field Enumerators at Gbentu

Description of goods	October 2016	December 2016	March 2017	August 2017	Total weight	Value (Le)
Red Palm Oil	54	75	36	72	237	1185000
Gari	0	0	52500	4500	57000	76000000
Dried Fish	0	0	360	550	910	910000
Banana	0	30	0		30	300000
Dried Pepper	500	100	25	150	775	7750000
Locally Produce Rice	650		0		650	1560000
Benniseed	0	375	0	325	700	1050000
Ground nut	0	150	0	100	250	600000
Orange	0	1250	0	0	1250	6250000
Total	1204	1980	52921	5697	61802	95,605000
Metric ton	1.204	1.98	52.921	5.697	61.802	

3.3.3.2. Revenue implication of trade through Gbentu border

As a result of the absence of customs officials at this crossing point, government lost Le 2.503million of revenue in respect of dutiable goods traded across this border. Extrapolating the loss for one year, the amount of government revenue lost at this border amounts to Le32.181 million.

3.3.3.3 Informal payments at the Gbentu border crossing

Like other borders trade across the Gbentu border is not costless. Traders are demanded informal fees by border officials –police and military- for the informal trade activities. The amount charged varies by commodity and the fee is levied on the unit of import (Table 23a and 23b). Tables 23a and 23b depict that a total of Le3.628 million was collected by border officials as informal fees on both imports and exports during the survey period. Extrapolating for the entire year, informal payments made to border officials amounted to Le46.645 million. The main reason adduced for using this border crossing is the long distance to the official border.

Table 23a: Record of Agricultural Imports by Field Enumerators at Gbentu

Description of goods	October 2016	December 2016	March 2017	August 2017	Total weight	Informal Payment charge per unit	Total Informal Payment
Onion	15	100	450	150	715	2,000	57,200
Fresh Vegetable	0	0	0	0	0		-
Dried Fish	56	0	175	750	981	2,000	78,480
Sub-Total	71	100	625	900	1696		135,680
Non Agricultural Goods							
Rubber buckets	0	0	0		0		
Cigarettee	24	0	400	50	474	50,000	474,000
Cattle		2160	800		2960	100,000	1,233,333
Kabakudu soap		200	100		300	2,000	12,000
Flour		300	0	250	550	2,000	22,000
Sugar		150	100	300	550	2,000	22,000
Sub-Total	24	2810	1400	600	4834		1,763,333
Grand-Total	95	2,910	2,025	1,500	6,530		1,899,013
Extrapolation							24,415,886

Table 23b: Record of Agricultural Exports by Field Enumerators at Gbentu

Description of goods	October 2016	December 2016	March 2017	August 2017	Total weight	Informal Payments	Total Informal Payment
Red Palm Oil	54	75	36	72	237	2000	26,333
Palm Kernel oil	0	0	0		0	2000	-
Gari	0	0	52500	4500	57000	2000	1,520,000
Cassava	0	0	0		0	2000	-
Dried Fish	0	0	360	550	910	2000	36,400
Foo foo	0	0	0		0	2000	-
Banana	0	30	0		30	2000	1,200
Dried Pepper	500	100	25	150	775	2000	31,000
Kola nuts	0	0	0		0	2000	-
Cashew	0	0	0		0	2000	-
Locally Produce Rice	650		0		650	2000	26,000
Masankay	0		0		0	2000	-
Benniseed	0	375	0	325	700	2000	28,000
Ground nut	0	150	0	100	250	2000	10,000
Orange	0	1250	0	0	1250	2000	50,000
Total	1204	1980	52921	5697	61802		1,728,933
Extrapolation							22,229,142.86

3.4. Bombali District

Bombali District, unlike other border districts, has one chiefdom (Tambaka chiefdom) that shares borders with Guinea. The study reveals that that this chiefdom has 10 functional footpaths and one motorable route in Saniya. In areas like Kankan, Gorogori and Takadikuray where streams of water settle during the rains, youths are mostly organised to convey goods where motor cyclists finally deliver them to Saniya, Kamakwie or Makeni.

3.4.1. Sanya Crossing Point in Bombali District

Sanya border post is recognized as one of the formal border posts in the country, however the border post has been abandoned for more than five years by Custom Officials (*see photo of dilapidated border post*). No taxes are therefore collected and paid into the government's account from this border crossing. However, informal payments are made to security personnel i.e. Military and Police Officers who are

current manning the border post. On average 56 traders crossed this border every week and 23 vehicles (eight 20ft vehicles, three 40ft like vehicles and 12 Peugeot like cars) plied this route) during the survey.



Photo of dilapidated Sanya Post

3.4.1.1. Trade composition and Direction

It was observed during the border monitoring and observation that 19.46 metric tons of agricultural goods with estimated value of Le42.243 million were imported into the country through Sanya border, whilst 28.9 metric tons of agricultural goods with estimated value of Le64.966 million were exported through the same post during the survey (Tables 24a, and 24c). Note that no importation through this post was recorded in October because of the border tension between the Guinean border officials and that of the Sierra Leone border officials which led to a ban on importation of goods into Sierra Leone during the survey in October. Added to the agricultural goods, non-agricultural dutiable goods were also traded across this border (table 24b). These include: building materials, cosmetics, engine oil and used clothing. **(See photos below of goods traded at across the border).**

Table 24a: Volume and value of Agricultural Imports at Sanya

Description of goods	October 2016 (Kg)	Dec. 2016 (Kg)	March 2017(Kg)	August 2017(Kg)	Total (Kg)	Value (Le)	Duty loss (Le)
Unshelled groundnut	0	650	2750	2000	5400	10,800,000	1,449,600
Onion	0	425	850	750	2025	8,007,984	1,299,289
Imported Rice	0	1350	2000	1500	4850	9,700,000	0
Tomatoes	0	0	70	150	220	176,000	72,512
Beans		0	3375	205	3580	7,160,000	949,920
Dried Fish		0	60	180	240	240,000	98,880
Shelled groundnut	0	0	2400	400	2800	6,160,000	537,920
Total	0	2425	11505	5185	19457	42,243,984	4,408,121
metric ton	0	2.425	11.505	5.185	19.46		

Table 24b: Records of non-agricultural imports through Sanya border during survey

	16-Dec	17-Mar	17-Aug	Total	Value	Revenue loss
Cigarette	110	0	55	165	1,485,000	148,500
Wine	30	0	120	150	300,000	123,600
Cole Man	30	0	0	30	3,600,000	360,000
Durabla Manufacture Goods	570	0	350	920	58000000	15000000
Engine Oil		7			1750000	363125
Cement		100			4800000	1824000
Nails		12			2040000	540600
Zinc (8ft)		18			9900000	2054250
Electronic goods		4			6000000	2280000
Radios		11			6380000	2424400
Cosmetics		1			1500000	570000
Used cloths		4½			3600000	1368000
Cigarette		8			8960000	2374400
Matches		17			255000	0
Biscuit (packets)		12			8640000	3283200

Binding wire		13			1300000	269750
Milk		28			140000	53200
Mineral water		20			160000	60800
Soft drinks(cans)		10			550000	209000
Shoes		4			6240000	2371200
Plastic wears		32			3840000	796800
Bags for schooling		6			3600000	180000
Bags for multipurpos		2			1680000	638400
Perfumes		4			2000000	760000
Mayonnaise		14			564000	214320
Tooth paste		29			1740000	461100
Sent soap		24			432000	139320
Locally soap (kabakudu)		8			1840000	487600
Rubber bowls		3			1800000	684000
					143,096,000	40,039,565

Table 24 c: Volume and value of Agricultural Exports at Sanya

	Oct-16	Dec-16	Mar-17	Aug-17	Total	Value
Description of goods	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Le
Garri	100	0	0	150	250	600000
Palmkanrnel	0	0	225	135	360	612000
Rubber Drinks	0	230	0	250	480	384000
Cassava	0	0	750	150	900	720000
Dried Pepper	0	1800	100	210	2110	21100000
Fresh Pepper	0	0	250	200	450	2250000
Fresh Vegetable	0	50	200	125	375	1875000
Sweet potatoes	0	0	400		400	320000
Banana	0	130	1200		1330	798000
Garden Egg	0	0	75	220	295	2950000
Red Palm Oil	450	350	882		1682	11213333.33
Cow Milk	0	0	1495	1050	2545	509000
Cow Better	0	0	285		285	114000
Okra	5250	0	4725	4000	13975	13975000
Locally produced rice	150	1750	1275	255	3430	7546000
Total	5950	4310	11862	6745	28867	64,966,333
Metric ton	6	4.3	11.9	6.7	28.9	



Photo of overloaded truck of goods at Sanya Boder Post

A large quantity of red palm oil (0.8 metric ton) was also observed to be smuggled through this post (see photos below).



Photo of enumerator counting number of red palm oil offloaded at Sanya post



Photos: dealers in cow milk and cow butter busy packaging their product for exportation

3.4.1.2. Revenue implication of trade through Sanya border

As a result of the absence of customs officials at this crossing point, government lost Le 29.593million of revenue in respect of dutiable agricultural and non-agricultural goods traded across this border. Extrapolating the loss for one year, the amount of government revenue lost at this border amounts to Le380.481 million.

3.3.3.3 Informal payments at the Sanya border crossing

Payment of informal charges to security personnel is also prevalent at the Sanya border post. The amount charged varies by commodity, and the fee is levied on the unit of import and export (Table 25a and 25b). Tables 25a and 25b depict that a total of Le9.274 million was collected by border officials as informal fees on both imports and exports during the survey period. Extrapolating for the entire year, informal payments made to border officials amounted to Le119.231million. The main reason adduced by traders for using this border crossing despite the informal payments is that the traders viewed this post as an official post.

	Oct 2016	Dec 2016	March 2017	August 2017	Total	Informal fee rate	Total payment
Description of goods	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Le	Le
Unshelled groundnut	0	650	2750	2000	5400	2000	216000

Onion	0	425	850	750	2025	2000	81000
Imported Rice	0	1350	2000	1500	4850	2000	194000
Durabla Manufacture Goods	0	570	0		570	2000	22800
Tomatoes	0	0	70	150	220	2000	8800
Vegetable Oil	0	100	0	250	350	2000	14000
Beans		0	3375	205	3580	2000	143200
Dried Fish		0	60	180	240	2000	9600
Shelled groundnut	0	0	2400	400	2800	2000	112,000
Cigarette	0	110	0	55	165	2000	6600
Total	0	3265	11505	5610	20380		808000

Table 25b: Informal Payments on Exports through Sanya

	Oct	Dec	Mar	Aug	Total	Informa fee	Total payment
Description of goods	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Qty (Kg)	Le	
Garri	100	0	0	150	250	2000	6667
Palmkanrnel	0	0	225	135	360	2000	9600
Rubber Drinks	0	230	0	250	480	2000	19200
Cassava	0	0	750	150	900	2000	36000
Dried Pepper	0	1800	100	210	2110	2000	84400
Fresh Pepper	0	0	250	200	450	2000	18000
Fresh Vegetable	0	50	200	125	375	2000	15000
Sweet potatoes	0	0	400		400	2000	16000
Banana	0	130	1200		1330	2000	53200
Garden Egg	0	0	75	220	295	2000	11800
Red Palm Oil	450	350	882		1682	2000	186889
Cow Milk	0	0	1495	1050	2545	2000	101800
Cow Better	0	0	285		285	2000	11400
Okra	5250	0	4725	4000	13975	2000	559000
Locally produced rice	150	1750	1275	255	3430	2000	137200
Total	5950	4310	11862	6745	28867		1266156

3.4.2 Gaiya border crossing in Bombali District

Ganya is a semi-formal border crossing point located in the Tambaka Chiefdom, about 93 miles away from Makeni, the District headquarter town of Bombali. The border post is manned by three soldiers. The nearest town where weekly market is held is Tambi, some 12 miles away from the border post. On the other side of the border is a road leading to Badeh Kaileh in Guinea. Weekly market is held on Wednesdays on the Guinea side of the border.

3.4.2.1 Composition, Volume and Direction of Trades

During the survey it was observed that 1.025 metric tons of agricultural goods with estimated value of Le4.053 million were imported into the country from Guinea through this border, whilst 14.949 metric tons of agricultural goods with estimated value of Le69 million were exporter to Guinea through Gaiya during the survey (See Table 26a and 26b). In addition to agricultural goods, non-agricultural goods are also traded across this border; in particular non-agricultural goods are predominantly imported into Sierra Leone from Guinea through Gaiya border.

Table 26a: Record of Agricultural Imports by Field Enumerators at Gaiya

Description of goods	Oct 2016	Dec 2016	March 2017	August 2017	Total weight	Value (Le)	Duty(Le)
Onion	450	0	0	375	825	3,262,512	1,344,155
Barabara rice	0	0	0	200	200	790,912	
Sub-Total	450	0	0	575	1025	4,053,424	1,344,155
Non Agricultural Goods							-
Plastic Rubber	0	135	0	75	210	210,000	21,000
Clothing	0	480	0		480	960,000	288,000
Cigarettee	0	205	0	25	230	2,070,000	207,000
Sugar		3500	0		3500	7,000,000	700,000
Salt		2250	0		2250	3,375,000	337,500
Sub-Total	0	6570	0	100	6670	6,670,000	1,553,500
Grand Total	450	6,570	-	675	7,695	10,723,424	2,897,655

Table 26b: Record of Agricultural Exports by Field Enumerators at Gaiya

Description of goods	October 2016	December 2016	March 2017	August 2017	Total weight	Value (Le)
Red Palm Oil	0	550	80	180	810	5,400,000
Fresh Pepper	2800	2050	0	105	4955	24,775,000
Fresh Vegetable	0	2925	0	110	3035	30,350,000
Dried Pepper	500	0	150	190	840	4,200,000

Groundnuts	0	650	0	0	650	1,950,000
Okra	4550	50	0	59	4659	2,329,500
Total	7850	6225	230	644	14949	69,004,500
metric ton	7.85	6.225	0.23	0.644	14.949	

3.4.2.2. Informal payments at the Gaiya border crossing

Payment of informal charges to security personnel was also observed at the Gaiya border post. Like other borders similar amounts are charged per unit of goods traded. Traders however reported at this border that they could negotiate with police officers especially if the goods are in larger quantities. Tables 27a and 27b depict that a total of Le1.034 million was collected by border officials as informal fees on both imports and exports during the survey period. Extrapolating for the entire year, informal payments made to border officials amounted to Le13.304million.

27a: Informal Payments on Imports through Gaiya							
Description of goods	Oct	Dec	Mar	Aug	Total weight	Informal fee	Total payment
Onion	450	0	0	375	825	2,000	66,000
Barabara rice	0	0	0	200	200	2,000	8,000
Sub-Total	450	0	0	575	1025		74,000
Non Agricultural Goods							-
Plastic Rubber	0	135	0	75	210	1,000	4,200
Clothing	0	480	0		480	5,000	48,000
Cigarettee	0	205	0	25	230	5,000	23,000
Sugar		3500	0		3500	2,000	140,000
Salt		2250	0		2250	2,000	90,000
Sub-Total	0	6570	0	100	6670		305,200
Grand Total	450	6,570	-	675	7,695		379,200

Table 27b: Informal Payments on Exports through Gaiya

Description of goods	Oct 2016	Dec 2016	March 2017	August 2017	Total weight	Informal fee	Total payment
Red Palm Oil	0	550	80	180	810	2,000	90,000
Fresh Pepper	2800	2050	0	105	4955	2,000	198,200
Fresh Vegetable	0	2925	0	110	3035	2,000	121,400
Dried Pepper	500	0	150	190	840	2,000	33,600
Groundnuts	0	650	0	0	650	2,000	26,000
Okra	4550	50	0	59	4659	2,000	186,360
Total	7850	6225	230	644	14949		655,560

3.5 Kailahun District

There are 14 chiefdoms in the district¹² out of which, eight (Luawa, Kissi Teng, Kissi Kama, Kissi Tongi, Penguia, Upper Bambara, Malema and Dia) share borders with Guinea and/or Liberia. The topography of the land in the district is partly hilly and partly flat, and is covered by primary and secondary forests. The forest vegetation extends across the borders of Guinea and Liberia, thus giving the area covered by this type of vegetation as the forest region of the Mano River Basin.

3.5.1 Bailu Border Crossing Point

Bailu, located in Luawa chiefdom, is one of the official borders crossing point in Kailahun district. It is an abandoned custom post bordering Guinea through River Moa. The border post (makeshift –see photo below) has been moved to about a mile, to the Moa River and is manned by a Custom Volunteer,¹³ immigration officer, a Military Officer, an OSD Police Officer, Port health personnel, a phytosanitary officer and a local

¹² (i.e.Dea, jawie, Kissi Kama, Kissi Teng, Kissi Tongi, Kpeje Bongre, Kpeje West, Luawa, Malema, Mandu, Ngaluahun, Penguia, Upper Bambara and Yawei).

¹³The Volunteer is recruited by the frontline custom officer and not on NRA payroll, so the frontline officer pays this volunteer-an illegal and informal practice.

council representative. Throughout the survey official records on exports and imports were not available and there was no indication that border officials kept such records. The boat is the main means of transport across the border and they are all owned by the Guineans. This crossing point borders both Guinea and Liberia. Movement of traders is very difficult during the raining as the water (Moa river) level increases significantly (*Photo of water level in August*). Thus fewer goods are traded across this border in the raining season.



Photo of Bailu border post



Photo showing water level in August, 2017

3.5.1.1. Trade composition and Direction

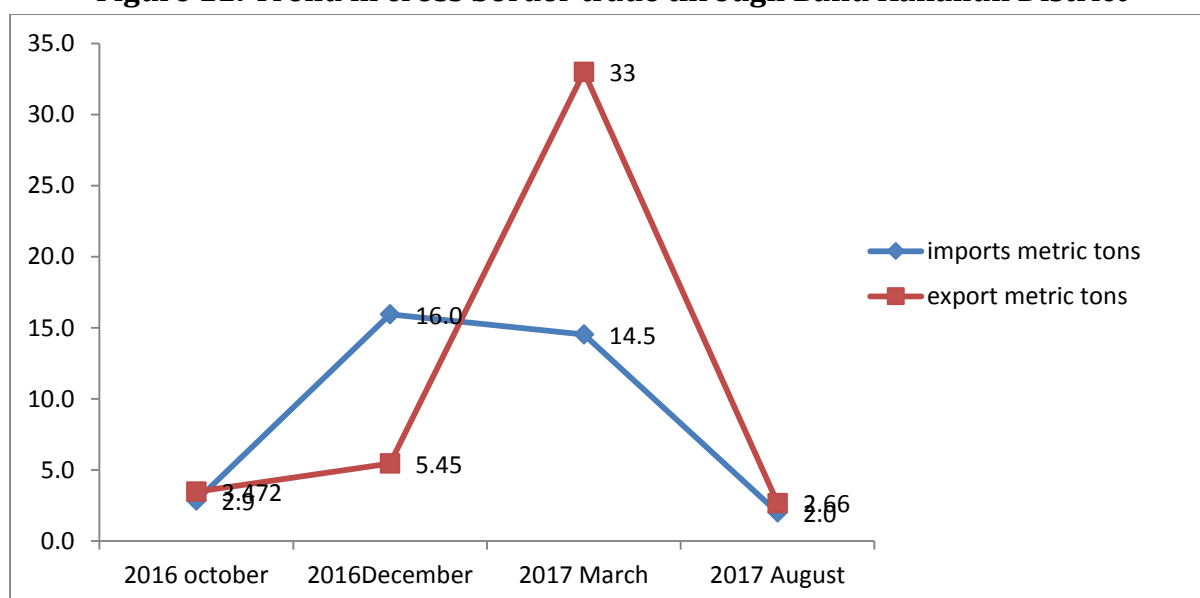
During the entire survey 35.3 metric tons of goods of agricultural goods with estimated value of Le216.470 million was imported through Bailu from Guinea and Liberia, whilst 44.58 metric tons with estimated value of Le72.265 million were exported to these countries through Bailu. Trade across this border is also determined by season, with more trade taken place during harvest and marketing seasons in December and March for major agricultural goods (Cocoa and Gari) traded across this border (Figure 11) .

It was observed that though the chiefdom is predominantly cocoa and coffee producing community but no flow of cocoa out of the chiefdom was observed or reported, rather it was observed that 22.45 metric tons of cocoa are brought into the country through this border crossing from Guinea and Liberia, the volume was highest during December which coincides with harvest and marketing of cocoa. The large volume of importation of cocoa was attributed to relatively high price of cocoa offered to farmers in Sierra Leone (Le12000 per kg) compared to what is offered in Guinea and Liberia (Le8000 per kg) for similar grades. It was also observed that because of proximity of Bailu border to

the District Head quarter town of Kailahun, transportation cost is negligible to influence the mark-up made through price differential between the three countries.

In addition, it was observed in March that a large quantity of alcoholic drinks is exported through the Bailu Border to Liberia (see photo below). Further investigation reveals that the India Company producing the alcoholic drink was driven from Liberia for the health hazards caused by the alcohol product. The company relocated to Sierra Leone and is currently based in Kenema, producing the alcohol and exporting through this border to Liberia and Guinea.

Figure 11: Trend in cross border trade through Bailu Kailahun District



Description of goods	Oct 2016	Dec 2016	March 2017	August 2017	Total weight	Value (Le)
Unshelled groundnut	0	1500	2500	250	4250	10,200,000
Cocoa	1400	14050	6000	1000	22450	179,600,000
Fresh Pepper	0	400	500	200	1100	5,500,000
Onion	0	0	1625	360	1985	7,849,802
Imported rice	1300	0	3900		5200	12,480,000
Shelled groundnut	150	0	0	200	350	840,000
Total	2850	15950	14525	2010	35335	216,469,802

metric ton	2.85	15.95	14.525	2.01	35.335
------------	------	-------	--------	------	--------

Table 28a : Record of volume and value of agricultural import through Bailu

Table 28b: Record of volume and value of agricultural exports through Bailu border

Record of Agricultural Exports by Field Enumerators at Bailu						
Description of goods	October 2016	December 2016	March 2017	August 2017	Total weight	Value (Le)
Red Palm Oil	972	0	0	180	1152	6400000
Palm Kernel oil	0	0	5250	250	5500	8800000
Gari	1500	0	18750	1000	21250	25500000
Cassava	300	0	0	160	460	460000
Dried Fish	0	0	3000	500	3500	3500000
Yam	300	0	0	0	300	180000
Fresh Vegetable	0	0	750	120	870	8700000
Kola nuts	0	5450	5250	450	11150	16725000
Orange	400	0	0	0	400	2000000
Total	3472	5450	33000	2660	44582	72,265,000.00
Metric ton	3.472	5.45	33	2.66	44.582	



Alcoholic beverages loaded for export to Guinea



2.2.18. Baidu Border crossing point

Photo of Vehicle loaded with cocoa Guinea at Bailu crossing point heading to Sierra Leone

3.5.2. Baidu border crossing point

Baidu is the official border post in the Kissi Teng Chiefdom. Unlike Bailu in the Luawa chiefdom with makeshift building, Baidu has a modern custom house with basic facilities such as canopy, warehouse, port health and public toilet. Other border officials (police, immigration etc.) are also found in this post. This post is however manned by an Assistant Collector from NRA. The post borders Liberia and is five miles from Koindu town. Despite the modern facilities at this post revenue trader across this border is extremely low. During the survey on average 15 traders crossed border within a week in the dry season.

3.5.2.1. Trade composition and Direction

During the survey only 0.5 metric tons of onion and 9 cartons of cigarette were imported from Liberia into Sierra Leone whilst seven bags of Gari, three bags of banana were exported to Liberia from Sierra Leone through this border crossing.

3.5.3. Pengubengu Border crossing

Pengubengu borders Guinea and Sierra Leone in the Kissi Teng chiefdom. Though this border is not recognised as an official border by NRA authorities in Freetown, and continues to have a makeshift structure, state presence is still visible with two customs volunteers, three police officers, one Port Health, two Immigration Officers, and three Military Officers. This post is located closer to the disputed Yenga which should actually

be the border post but because of the Guinean occupation it was moved back to Pengubengu.

3.5.3.1 Trade composition and Direction

During the period of 42 traders crossed the border on average a day. For the survey period, 6.75 metric tons of agricultural goods were imported into Sierra Leone from Guinea through this border, whilst only 2.75 metric tons were export for the same period through this border to Guinea. The agricultural goods imported included unshelled groundnut (0.3 metric tons), cocoa (5.32 metric tons), beans (0.3 metric tons and shelled groundnut (0.15 metric ton). The main agricultural commodities exported from Sierra Leone to Guinea were Gari (0.5 metric tons), kolanut (0.5 metric ton), Palm oil (0.9 metric ton and orange (0.1 metric ton).

3.5.3.2 Informal payments to border officials at Pengubendu border post

Only traders confirmed paying for documentation immigration and goodwill to the custom volunteer. The amount of goodwill ranged between Le 5000 –Le 30,000. When asked how the informal payments were determined, of the traders who confirmed making this type of payment all stated it was determined by the traders. Because of the familiarity and close relationship between traders and border officials, it was reported that payment of formal taxes are highly negotiated and sometimes waived by customs volunteers. Officially, this border did not report any revenue collected for the period surveyed though there was minima trade. No official records were available for trade statistics from the Phytosanitary officers. It was reported and observed that a total of Le1.731 million for paid to border officials, particularly immigration officers for border crossing (Table

Table29: Informal Payments at Pengubendu border crossing

Types of Informal Payment	Oct-16	Dec-16	Mar-17	Aug-17	Total
Documentation	890,000	20,000	-	120,000	1,030,000
Goodwill	291,000	-	-	150,000	441,000

Sample	210,000	-	50,000	-	260,000
TOTAL	1,391,000	20,000	50,000	270,000	1,731,000

3.6 Kono District

The five (5) chiefdoms in Kono district having borders with Guinea include: Gbaneh Kandor, Mafindor, Toli, Lei and Soa.

3.6.1 Kelema Crossing Point

Kelema is the official border crossing in Kono district but at the time of the observation no custom officer was present at this post. The border was manned by two police officials who collected informal payments from the traders. Kelema crossing point is the only vehicular crossing point in the Gbane Kandor chiefdom about three miles away from the disputed Meli River. Disputed because, its ownership hangs in the balance. According to the *Kardu* (chiefdom headquarter town) authorities, the Sierra Leoneans do not owe boat to ferry traders across to Guinea; therefore, Sierra Leoneans totally rely on their Guinean counterparts to ferry them across the river to and from market in the Guinean territories.

During the survey, 1.44 metric tons of goods estimated at Le6.625 million were imported through this border crossing, whilst 3.5 metric tons with an estimated value of Le 6.222million of commodities were exported to Guinea through the this border, during the same period. Main agricultural goods exported through this border include rice, cocoa, fish and cigarette. The major exports include kola nut, red palm oil and alcoholic beverages.

Table 30a: Record of imports and exports through Kelema Border Post

Import	Oct-2015	December 2016	March 2017	August 2017	Total kg	Value (Le)
Rice	0	50	500	250	800	2,000,000
Cocoa	0	75	75	0	150	1,200,000
Cigarette	0	10	0	10	20	900,000
Dried fish	0	25	150	75	250	325,000

Vegetable	0	0	175	45	220	2,200,000
Total	0	160	900	380	1440	6,625,000
Metric ton	0	0.16	0.9	0.38	1.44	

Table 30b: Record of volume and value of agricultural export through Kelema border

Export	Oct-16	Dec-16	Mar-17	Aug-17	Total kg	Value (Le)
Kola nut	0	75	375	0	450	720,000
banana	0	800	1000	150	1950	1,170,000
Red palm oil	18	50	125	360	553	3,379,444
Palm Kernel oil	18	0	0	36	54	225,000
Alcoholic beverage	0	150	250	120	520	728,000
Total	36	1075	1750	666	3527	6,222,444
Metric ton	0.036	1.075	1.75	0.666	3.527	

36.1.1. Incidence of smuggling

It was observed that incidence of smuggling through this border is low during the raining season but increases during the dry season. Goods frequently smuggled through this post are motorbikes and agricultural goods. Since no custom and phytosanitary officers are deployed at the post, trade across is post is not recorded, and escape customs duties and other government taxes..

3.6.3 Yibema border crossing

Yibema is an informal border crossing with no state presence. However, there are chieftom authorities (i.e. chieftom body guards) collecting informal fees at this border. The crossing point is seven miles away from Guinea separated by a river. During the survey an unweighted average of 45 traders crossed the Yibema border within a week. The main means of transportation are motorbikes and trucks (see photo of truck carrying goods to the border).



Means of transportation at Yibema border crossing on the week under review

3.6.2.1. Volume and Composition of Trade

Overall, 53.899 metric tons of agricultural goods with estimated value of Le291.721 million was imported into Sierra Leone from Guinea through this informal border. Other non- agricultural goods and livestock imported through this border include cow, dried fish and cigarette. Similar to Bailu in the Kailahun District a large quantity of cocoa was imported into Sierra Leone from Guinea due to price differentials. A good quantity of cigarette (0.625 metric ton with estimated value of 2.7 million) also passed through this border due to its porosity (non- state presence). Similarly, a total of 105.206 metric tons of agricultural goods with estimated value of Le142.129 million was exported through

Yibema border. In addition, it was observed that Diesel was exported through this border to Guinea in December, 2016.

Table 31a: Importation of goods through Yibema border							
Import	2016 Oct	2016 Dec	2017 Mar	2017-Aug	Total kg	Value(Le)	Duty loss
Unshelled groundnut	0	23100	0	0	23,100	32,340,000	3,324,080
Cocoa	0	4275	12750	750	17,775	142,200,000	14,220,000
Coffee	0	0	10800	0	10,800	108,000,000	10,800,000
Onion	0	375	1425	360	2,160	8,541,850	1,519,242
Fresh potato	0	10	0	54	64	640,000	263,680
Total	0	27760	24975	1164	53,899	291,721,850	30,127,002
Metric ton	0	27.76	24.975	1.164	53.899		

Table 31a: Importation of goods through Yibema border							
Import	2016 Oct	2016 Dec	2017 Mar	2017-Aug	Total kg	Value(Le)	Duty loss
Unshelled groundnut	0	23100	0	0	23,100	32,340,000	3,324,080
Cocoa	0	4275	12750	750	17,775	142,200,000	14,220,000
Coffee	0	0	10800	0	10,800	108,000,000	10,800,000
Onion	0	375	1425	360	2,160	8,541,850	1,519,242
Fresh potato	0	10	0	54	64	640,000	263,680
Total	0	27760	24975	1164	53,899	291,721,850	30,127,002
Metric ton	0	27.76	24.975	1.164	53.899		

3.6.2.2. Revenue loss through Yibema border crossing

Given the porosity of this border crossing with no state presence, government lost Le 30.969million of revenue in respect of dutiable goods traded across this border. Extrapolating the loss for one year, the amount of government revenue lost at this border amounts to Le398.179 million.

3.6.2.3. Payment of informal fees

Trade along this informal route is not free as informal fee are levied by Chiefdom Guards. No receipts are however given to the traders but payment system seems

organised as price lists are known to each trader using this crossing since it is a chiefdom bye-law fees (See Tables a and b for price lists for imports and exports).

Table 38a: Informal fee charged for Import per bag/carton at Yibema border crossing

Item/Good	Informal fees paid to chiefdom guards (Le)
Onions	3,000 per bag
Salt	2,000 per bag
Sugar	2,000 per bag
Margi	1,000 per carton
Dried Fish	2,000 per basket
Unshelled groundnuts	1,000 per bag
Cocoa	5,000 per bag
Cattle	5000 per cow
Goats	3,000 per each goat
Bird Nets	1,000
Rubber bowls	1,000 carton

Table 38b: Informal fee charged by Chiefdom Guards Export at Yibema border crossing

Item/Good	Informal fees paid (Le)
Kola Nuts	5,000 per bag
Palm Kannel	5,000 per bag
Cow Milk	1,000 per rubber
Cigarette	2,000 per carton
Beans	1,000 per bag
Raw Fish	2,000 carton
Rubber buckets	1,000 bundle
Fresh Pepper	2,000 per bag



Photo of traders with Cow milk and butter, fresh pepper paying informal fee to chiefdom guards

3.6.3. Kardu Border Crossing

Kardu is another informal border with no state presence. It is three miles away from Guinea. The road is not paved and is rocky with a river between the crossing point and Guinea. Like Yiebema, people from *Kardu* (chiefdom headquarter town) do not own a boat to ferry traders across to Guinea; Therefore, Sierra Leoneans rely on their Guinean counterpart to ferry them across the river to and from markets in the Guinean territories.



Photo of traders crossing the Kardu border on market as water level in the dry season

3.6.3.1 Volume and Composition of Trade

Agricultural Import from Guinea to Sierra Leone through this route amounted to 36.95 metric tons with an estimated value of Le 321.748 million. Non-agriculture commodities include seven sheep, nine goats and 5.75 metric tons of dried fish (Table 9b). Agricultural goods exported from Sierra Leone into Guinea through this crossing point during the same period were 80.47 metric tons with an estimated valued of Le132.808 million. Cocoa, coffee and onions are the main imports through this point whilst Kola nut, palm oil, “masankay” and vegetables are mainly exported to Guinea through this crossing point.

Import	16-Oct	16-Dec	17-Mar	17-Aug	Total	Value (Le)	Duty loss
Cocoa	-	13,500	150	175	13,825	110,600,000	11,060,000
Coffee	-	-	19,800	-	19,800	198,000,000	19,800,000
Onion	-	900	1,425	1,000	3,325	13,148,912	5,417,352
Total	-	14,400	21,375	1,175	36,950	321,748,912	36,277,352
Metric ton		14	21	1	36.95		

	1pc	0	2pcs	4pcs	7pcs		
Sheep	1pc	0	2pcs	4pcs	7pcs		
Goat	4pcs	0	6pcs	3pcs	9pcs		
Dried fish	0	0	5500	250	5750	8625000	862500

Export	October 2016	December 2016	March 2017	August 2017	Total	Value (Le)
Kola nut	-	15,150	6,300	300	21,750	29,000,000
Palm kernel	-	-	27,800	850	28,650	30,560,000
Red palm oil	-	324	270	360	954	6,360,000
Masankay	-	810	180	240	1,230	6,833,333
Pepper	-	780	-	120	900	4,500,000
Fresh vegetables	-	100	-	56	156	780,000
Local Rice	-	14,450	5,625	1,000	21,075	50,580,000
Sweet potato	-	3,150	-	550	3,700	2,960,000
Banana	-	2,000	-	58	2,058	1,234,800
Total	-	47,489	40,175	3,534	80,473	132,808,133

3.6.3.2. Revenue loss through Kaidu border crossing

Like other informal borders, a considerable of government revenue is lost at this border due to the non-presence of state actors. It is estimated that for the period under review Le36.277 million was lost in respect of duty on dutiable imports. Extrapolating the loss for one year, the amount of government revenue lost at this border amounts to Le466.35 million.

3.7. Conclusion

Observations and survey done in four different months within both seasons confirm that trade, in particular cross border trade in agricultural products, between Sierra Leone and its neighbours is determined by seasonal variable and price variabilities. Trade volume increases significantly during the dry seasons for the major agricultural commodities traded across the borders but is relatively lower during the raining owing to the production cycle, and bad road network for all borders except Gbalamuya on the Sierra Leone side of the border. This study reveals that in terms of volume, Sierra Leone is a net exporter of agricultural goods to its neighbour but remains a net importer in terms of estimated value of cross border trade. The highest agricultural trade occurs between Sierra Leone and Guinea. It was also observed during this study that there are excessive payments of informal taxes and fee at official borders. The non-availability of customs and phytosanitary officers in most of the borders has increased informal cross border trade thereby exacerbated underreporting of trade statistics in Sierra Leone. Other factors influencing informal trade practices include high formal taxes, unfair administration of tax system, and price variations. Thus deployment of customs officers particularly at bigger semi-formal borders, in particular Sanya, Yumkella and Kukuna, as well as harmonizing taxes and making tax administration fairer would provide more reliable revenue for countries in the MRU, and would resort to better trade statistics to inform trade policies at both national and regional levels.

Table A.1. Summary volume and direction of trade between Sierra Leone and neighbouring countries-				
Name of Border Post	Export (Mt Ton)	Import (Mt ton)	Difference	Remark
Gbalamuya new custom	2,125	1,897	228	Net Exporter
Jendema border post	121.6	17	104.60	Net Exporter
Dogoloya border post	44.324	80.1	(36)	Net Importer
Baidu crossing point	0	0.55	(1)	Net Importer
Bailu crossing point	44.582	35.335	9.247	Net Exporter
Sanya border post	28.867	20.38	8.487	Net Exporter
Kelema border post	3.527	1.44	2.087	Net Exporter
Total	2,368	2,052	316	Net Exporter

Table A.2. Summary value and direction of agricultural trade between Sierra Leone and neighbouring countries -Formal Borders				
Name of Border Post	Export Value(Le)	Import Value (Le)	Difference	Remark
Gbalamuya new custom	8,664,904,056	12,518,052,592	(3,853,148,536)	Net Importer
Jendema border post	178,324,667	11,991,437	166,333,230	Net Exporter
Dogoloya border post	184,567,500	298,002,048	(113,434,548)	Net Importer
Baidu crossing point	-	2175008	(2,175,008)	Net Importer
Bailu crossing point	85,015,000	216,469,802	(131,454,802)	Net Importer
Sanya border post	64,966,333	40760000	24,206,333	Net Exporter
Kelema border post	96,222,444	6,625,000	89,597,444	Net Exporter
Total	3,274,809,277	13,094,075,887	(9,819,266,610)	Net Importer

Table A.3. Summary of magnitude of underreporting of agricultural goods at formal border crossings in Metric ton

Name of Border Post	Export			Import		
	Phytosanitary	Enumerators	Difference	Phytosanitary	Enumerators	Difference
Gbalamuya new custom	401	1032.792	-631.792	903.55	1389.975	-486.425
Jendema border post	168.95	400.473	-231.523	184.95	414.625	-229.675
Total weight	569.95	1433.265	-863.315	1088.5	1804.6	-716.1
% of underreporting		39.8%			60.3%	

Table A.4. Magnitude of non-reporting of agricultural products at formal borders in metric tons

	Export	Import
Dogoloya border post	44.324	80.1
Baidu crossing point	44.582	35.335
Bailu crossing point	0	0.55
Sanya border post	28.867	19.46
Kelema border post	3.527	1.44
Total (Metric tons)	121.3	136.9
Extrapolate for one year	1,559.6	1,760

Table A.3. Informal Payments at formal borders in millions of Le

Name of Border Post	Amount (Le)	Extrapolation
Gbalamuya new custom	114.2	1,468.7
Jendema border post	4.0	51.6
Dogoloya border post	7.9	101.2
Baidu crossing point	0.283	3.6
Bailu crossing point	3.4	43.3
Sanya border post	27.1	348.8
Kelema border post	0.447	5.7
Total	157	2,023.0
USD	21,300	273,378

USD 1= Le7400

A.4. Summary volume and direction of trade between Sierra Leone and neighbouring countries -Informal Borders

Name of informal border	Export (Metric tons)	Import (metric ton)	Difference	Comment
Yumkella	103.593	76.88	26.713	Net exporter
Kukuna	17	23.365	-6.065	Net importer
Dal es Salaam	10.61	4.58	6.03	Net exporter
Gbaa	2.05	0.95	1.1	Net exporter
Thelia	70.363	25	45	Net exporter
Gbentu	61.802	6.53	55.272	Net exporter
Pengubengu	0.96	0.8	0.16	Net exporter
Gaiya	14.949	7.695	7.254	Net exporter
Kankan	0.675	2.98	-2.305	Net importer
Yibema	105.206	7.565	97.641	Net exporter
Kardu	80.478	42.7	37.778	Net exporter
Total	468	199	269	Net exporter

A.5. Summary value and direction of agricultural goods between Sierra Leone and neighbouring countries through Informal Borders

Name of informal border	Export (million Le)	Import (million Le)	Difference (million Le)	Comment
Yumkella	228,829	410,138	(181,309)	Net Importer
Kukuna	77,292	143,832	(66,540)	Net Importer
Dal es Salaam	58,720	114,483	(55,763)	Net Importer
Gbaa	1,060	889	171	Net Exporter
Thelia	181,015	128,963	127,054	Net Exporter
Gbentu	133,605	53,961	79,644	Net Exporter
Pengubengu	1,910,000	2,304,000	(394,000)	Net Importer
Gaiya	71,334	10,723	60,611	Net Exporter
Kankan	1,685	26,820	(25,135)	Net Importer
Yibema	142,123	30,925	111,198	Net Exporter
Kardu	132,808	330,374	(197,566)	Net Importer
Total	2,938,471	3,555,109	(541,635)	Net Importer

Table A. 6. Informal payments on import and export at informal borders		
Name of informal border	Informal payments (million Le)	Extrapolation (million Le)
Yumkella	5.46	70.19
Kukuna	1.99	25.52
Dal es Salaam	0.626	8.05
Gbaa	0.224	2.88
Thelia	3.5	45
Gbentu	3.6	47
Pengubengu	1.7	22
Ganya	0.6	8
Kankan	0.5	6
Yibema	6.3	82
Kardu	5.4	69
Total	30.0	385.7
USD	4,054	52,122

A.7. Revenue loss at informal crossing points in millions of Le		
Name of informal border	Amount (million Le)	Extrapolation (million Le)
Yumkella	72.8	936.5
Kukuna	48.7	626.21
Dal es Salaam	6.99	89.89
Gbaa	0.99	12.71
Thelia	14.46	185.93
Gbentu	3.83	49.31
Pengubengu	0.34	4.37
Gaiya	2.9	37.26
Kankan	11.05	142.07
Yibema	30.97	398.18
Kardu	0.86	11.09
Sanya	40.04	514.8
Total	233.93	3008.32
USD	31,612.16	406,530

Figure 12: GPS of Gbalamuya border post

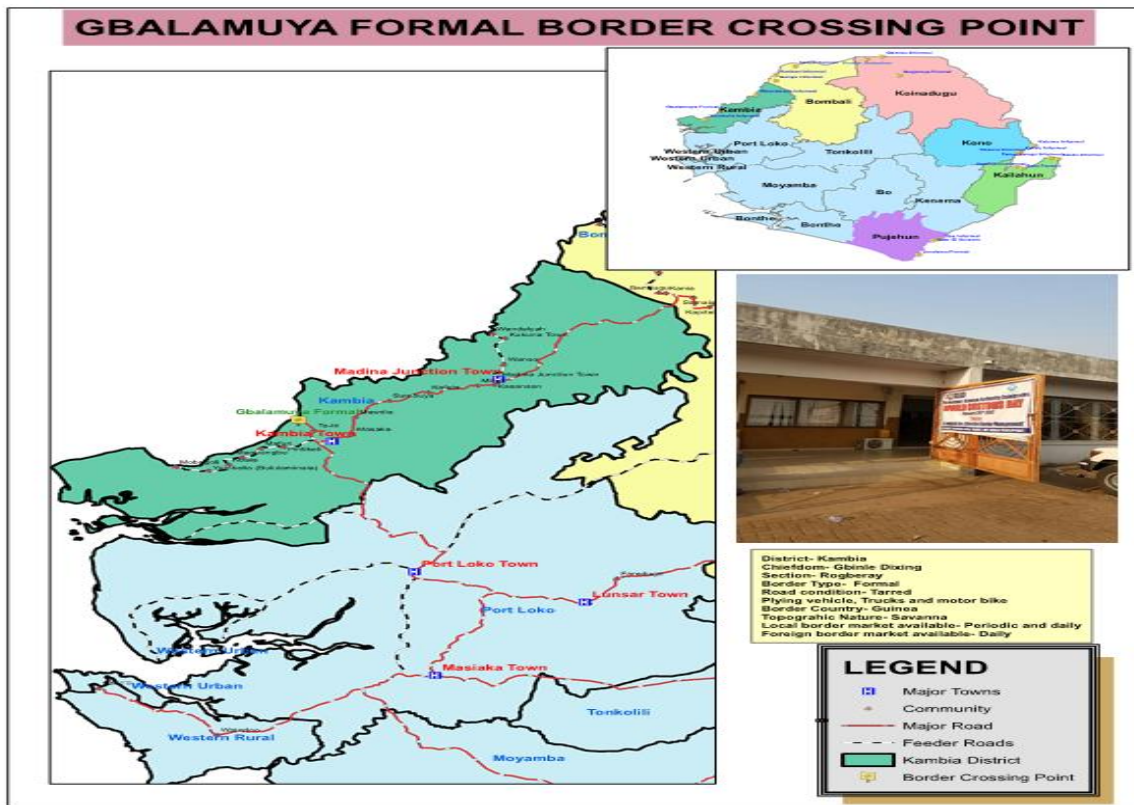


Figure 13: GPS of Yumkella border

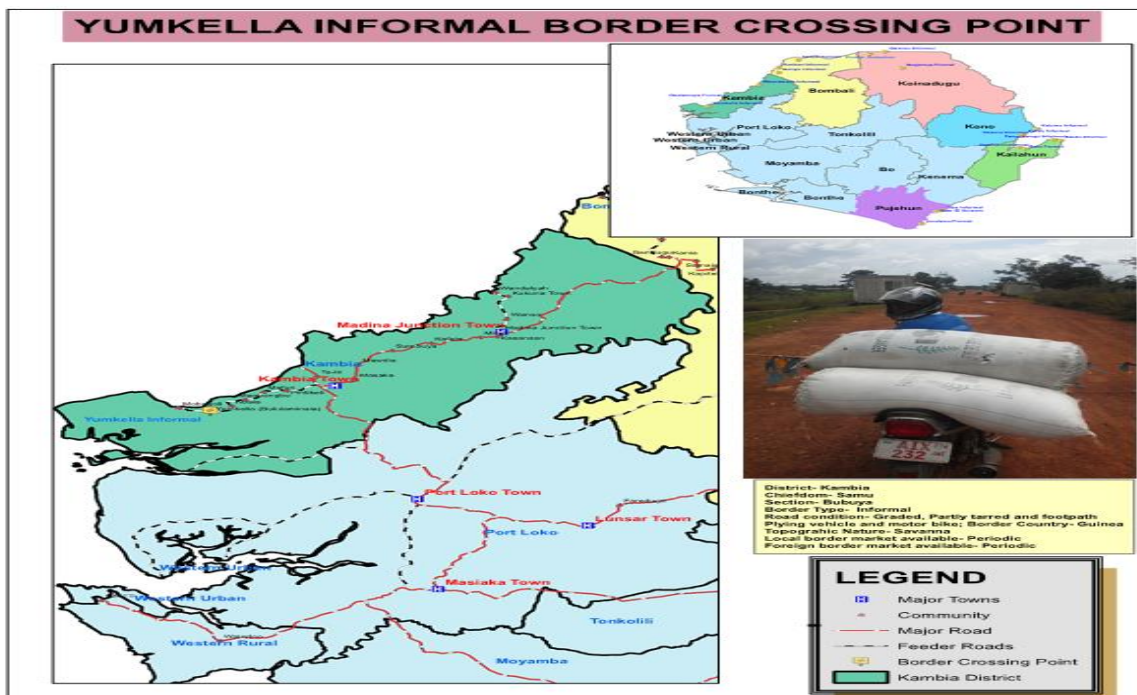


Figure 14: GPS of Kukuna border crossing

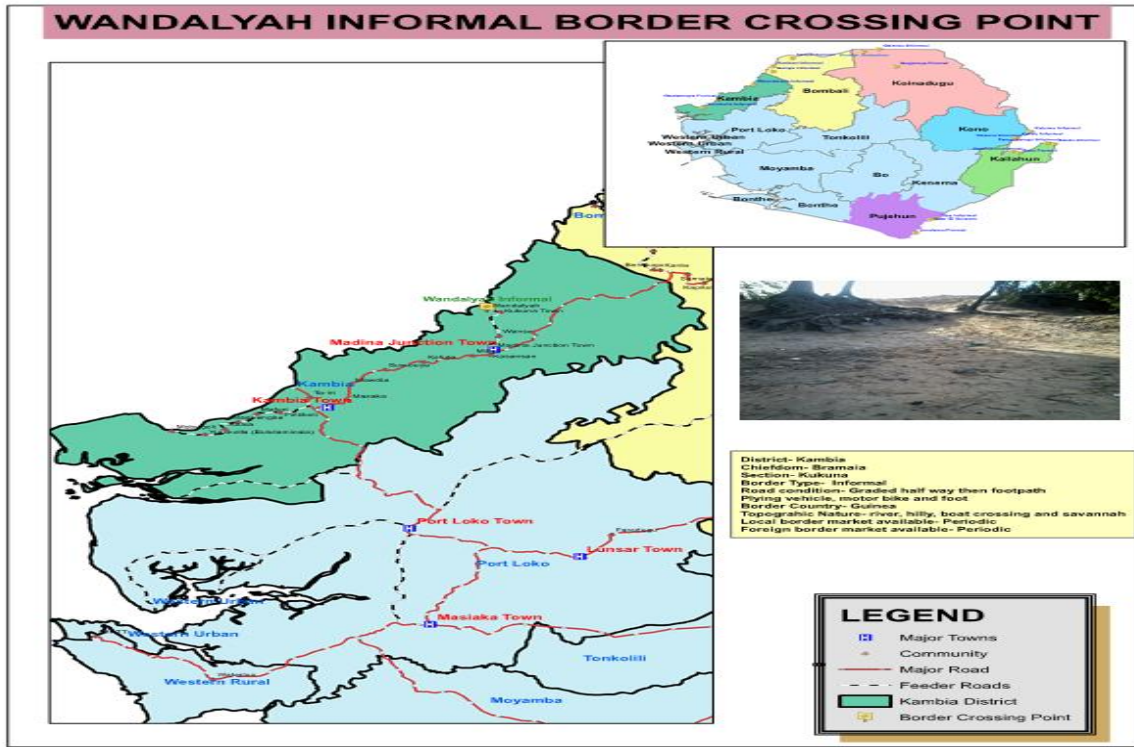


Figure 15:GPS of Jendema border cross

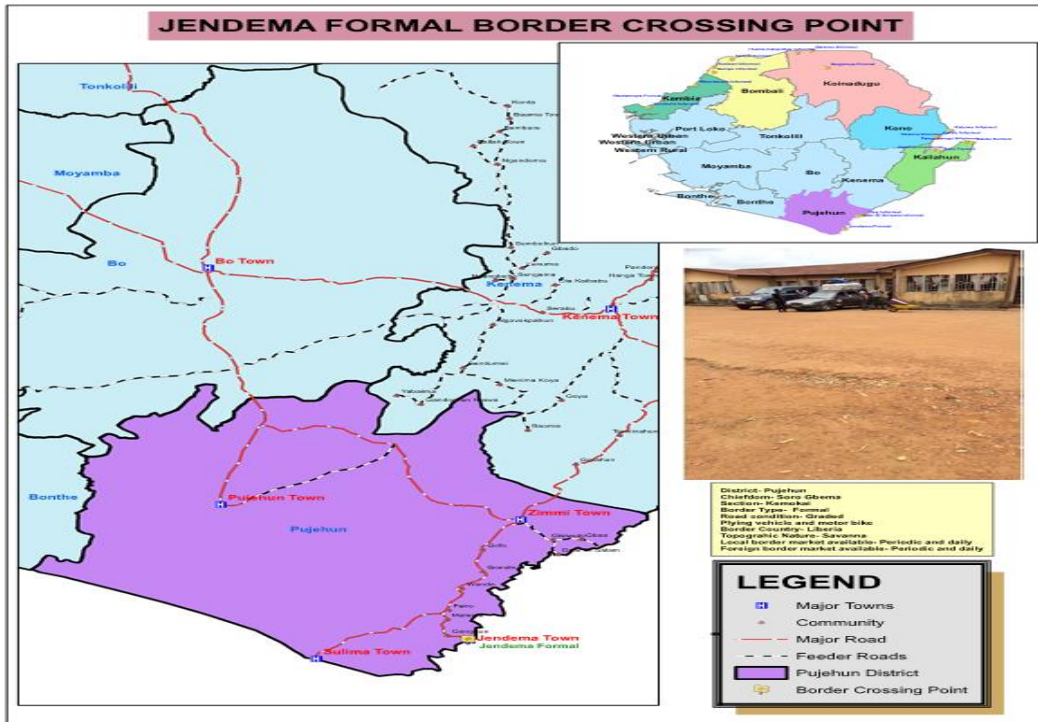


Figure 16: GPS of Dal el Salaam border crossing in Pujehun district

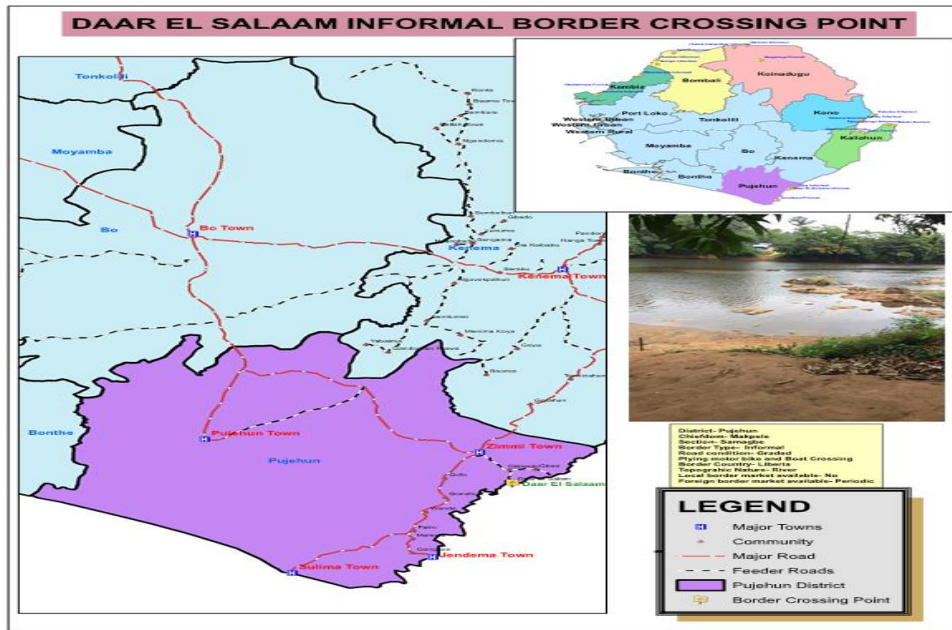


Figure 17: GPS of Gbaa border crossing in Pujehun district

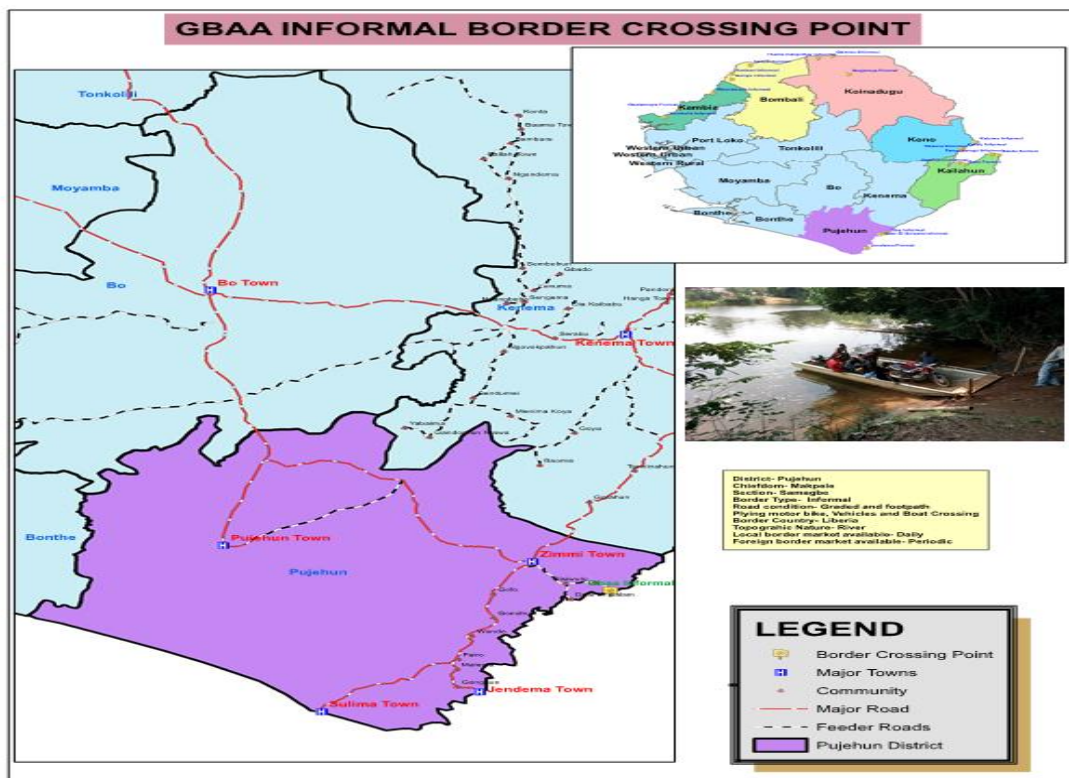


Figure 18: GPS of Dogoloya border in Koinadugu District

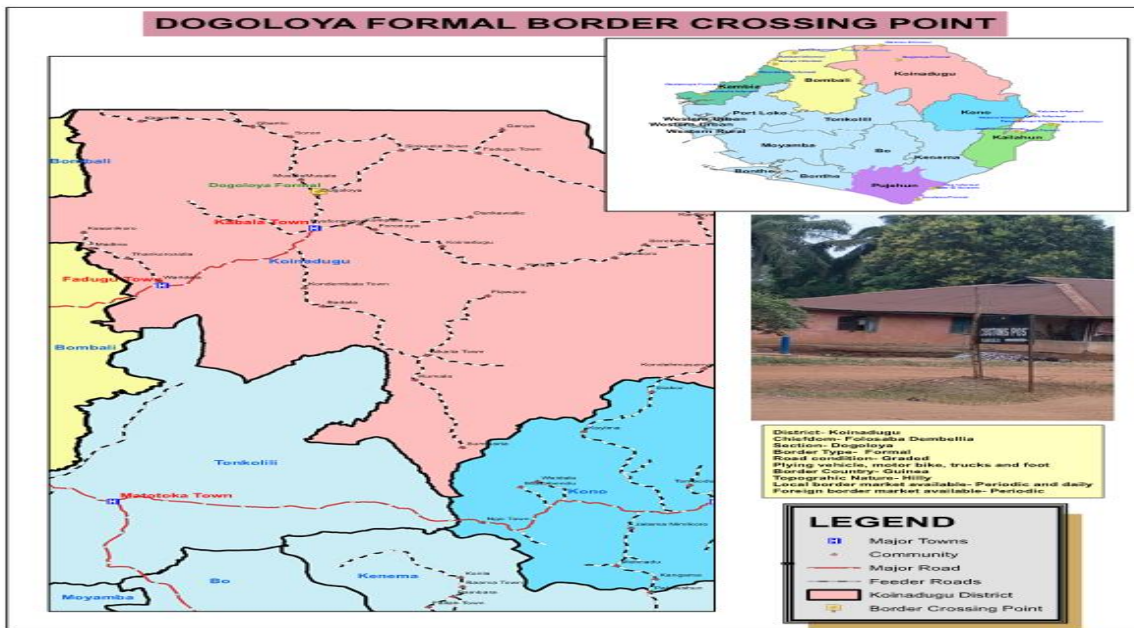


Figure 19: GPS of Gbentu border in Koinadugu district

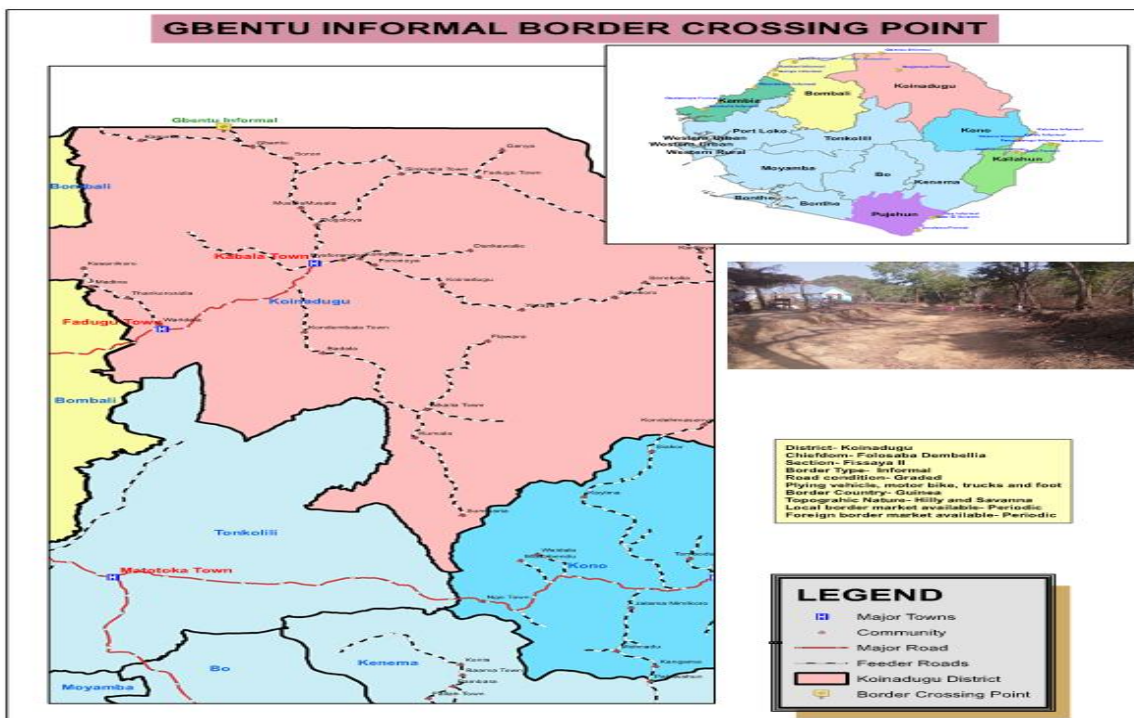


Figure 20: GPS of Kelema border in Kono District

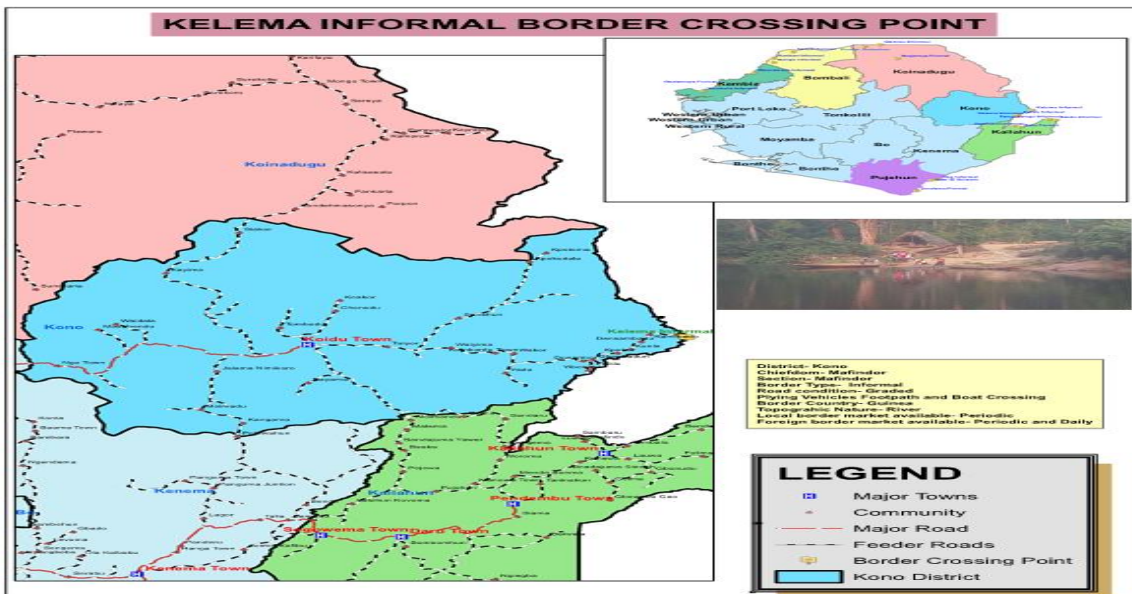


Figure 21: GPS of Yiebema border in Kono District

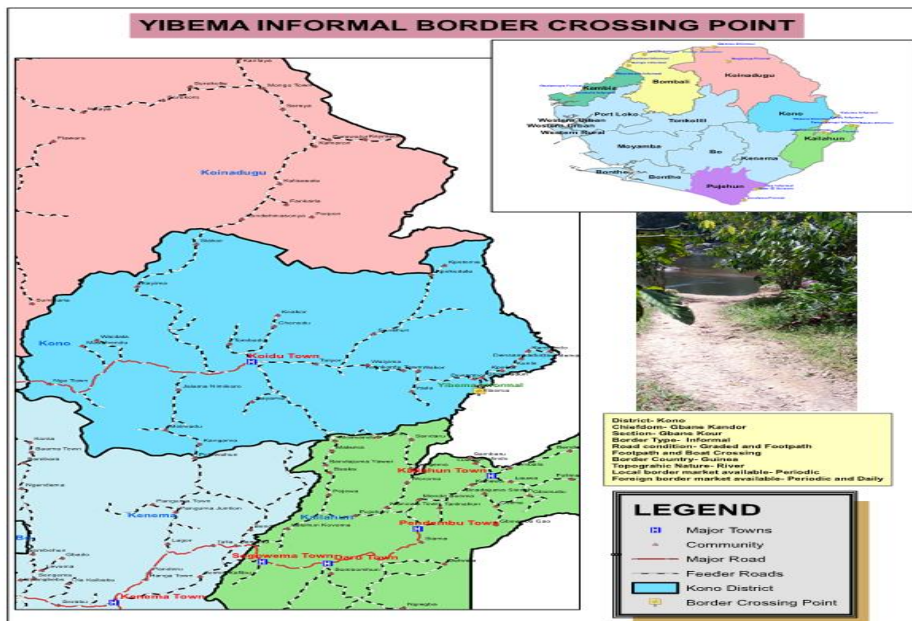


Figure 22: GPS of Bailu in the Kailahun district

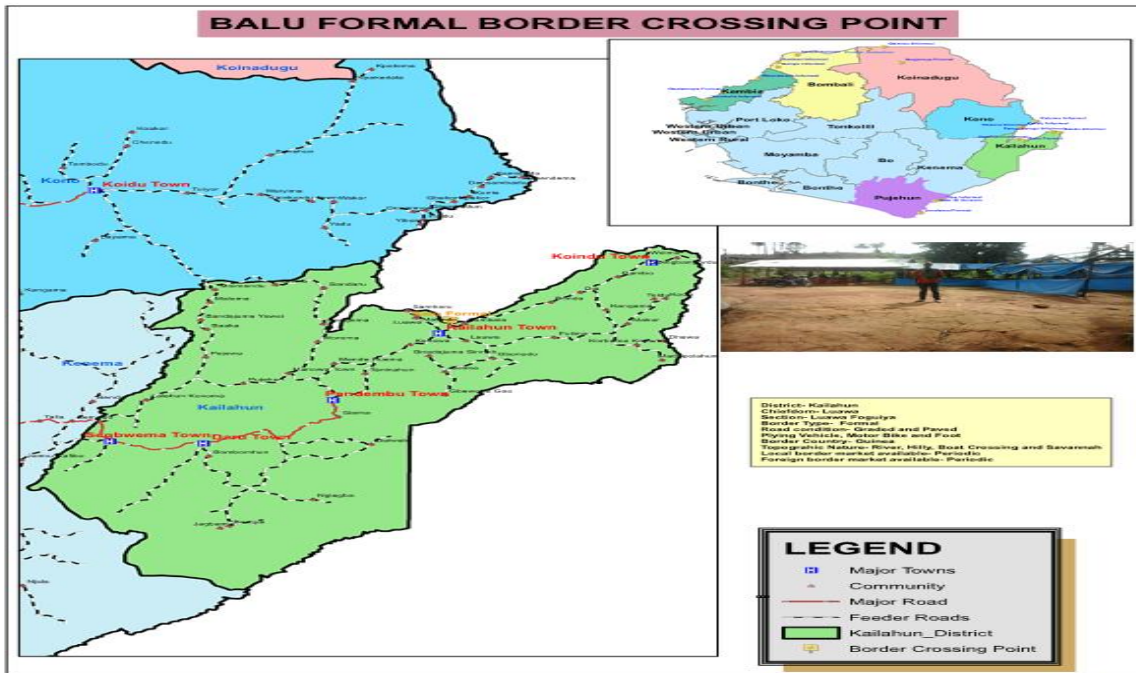
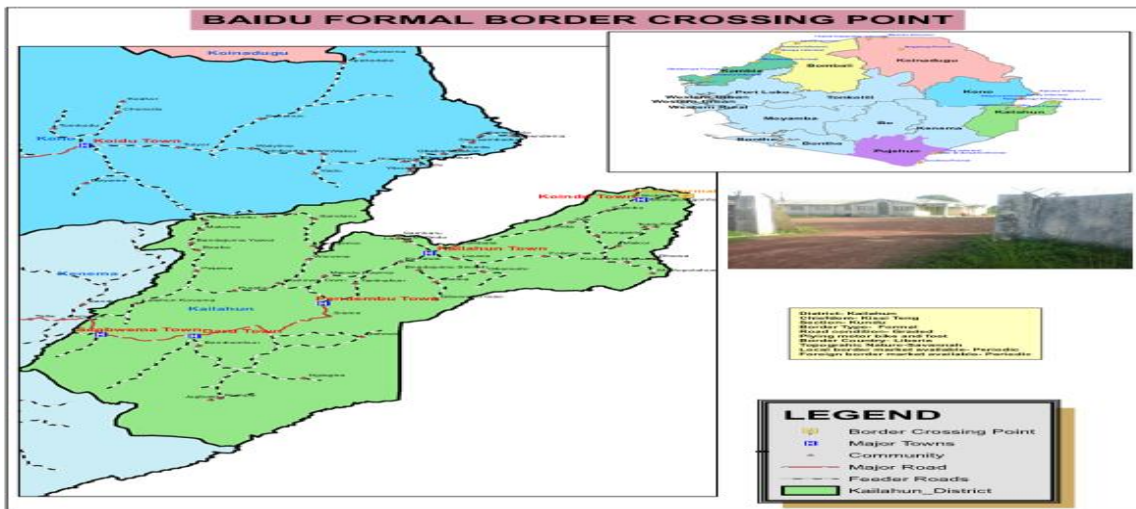


Figure 23: GPS of Baidu border in Kailahun



The International Growth Centre (IGC) aims to promote sustainable growth in developing countries by providing demand-led policy advice based on frontier research.

Find out more about our work on our website
www.theigc.org

For media or communications enquiries, please contact
mail@theigc.org

Subscribe to our newsletter and topic updates
www.theigc.org/newsletter

Follow us on Twitter
[@the_igc](https://twitter.com/the_igc)

Contact us
International Growth Centre,
London School of Economic and Political Science,
Houghton Street,
London WC2A 2AE

IGC

**International
Growth Centre**

DIRECTED BY



FUNDED BY



Designed by soapbox.co.uk