

8. Review & Disposal

Standard Operating Procedure (SOP) & Service Levels (SLAs)

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Purpose

- Define how MDAs conduct post-procurement reviews, handle complaints/appeals, preserve records, and dispose of public property transparently and competitively.
- Support BPP's compliance information gathering and behaviour modification through clear, enforceable standards.

Scope

- Covers: administrative review (complaints), audits, post-review sampling, lessons learned, and disposal of public property.
- Applies to all procuring/disposal entities under PPA 2007.

Roles & Responsibilities (minimum)

- Accounting Officer: receives initial complaints and issues decisions; authorises valuation for disposal (PPA 2007 s.54(2); s.56(1)).
- BPP: conducts administrative review/appeals and may suspend proceedings; issues decisions within statutory timeline (PPA 2007 s.54(4)-(6)); sets disposal guidelines (PPA 2007 s.55(4)).
- Internal Audit / M&E: conducts compliance and performance reviews; supports corrective actions (best practice).
- Procurement Unit: maintains records; supports audits; coordinates disposal process documentation (PPA 2007 s.38; s.56(4)).
- Tenders Board: shares disposal responsibilities with the procurement unit (PPA 2007 s.56(4)).
- Independent Evaluator/Valuer: prepares valuation report before disposal (PPA 2007 s.56(1)).

Procedure (What to do, when, why, and how)

1. Maintain complete procurement and contract records and ensure accessibility for audits and administrative reviews (PPA 2007 s.38; Goods & Works Regs 2007 para 16).
2. Operate a complaints intake process: bidder submits written complaint to Accounting Officer first (PPA 2007 s.54(2); Regs 2007 para 18).
3. Accounting Officer reviews and issues written decision with reasons/corrective action within statutory timeline (PPA 2007 s.54(2)(b)).
4. If bidder appeals, accept and track appeal to BPP within statutory time; BPP may suspend further action pending resolution (PPA 2007 s.54(3)-(4)).
5. BPP issues written decision within 21 working days; if dissatisfied, bidder may appeal to Federal High Court within 30 days (PPA 2007 s.54(6)-(7); Regs 2007 para 20).
6. Conduct periodic post-procurement reviews: compliance, value-for-money, supplier performance, and integrity incidents; capture lessons learned to improve future solicitations (OECD learning principle; World Bank performance feedback).
7. For disposal: confirm asset is slated for disposal; authorize an independent valuation report (PPA 2007 s.56(1)).

8. Plan disposal and integrate into budget projections; time disposal for best returns (PPA 2007 s.56(2)-(3)).
9. Use open competitive bidding as the primary method for receiving offers for disposal of public property (PPA 2007 s.55(3)).
10. Ensure staff involved do not buy/benefit from disposed assets for three years after disposal (PPA 2007 s.57(13)).
11. Document disposal method (auction/sale/lease/transfer etc.), approvals, bids/offers, evaluation, and proceeds remittance; archive all evidence.

Required Records / Evidence

- Full procurement and contract file; audit trail of key decisions (PPA 2007 s.38).
- Complaints register (dates, decisions, remedies).
- BPP decisions and suspension notices (if any).
- Post-review/audit reports and corrective action plans.
- Disposal plan, valuation report, bidding/auction records, proceeds remittance evidence.

Key Controls (Integrity, Value-for-Money, Compliance)

- Statutory timeline control for complaints/appeals (PPA 2007 s.54; Regs 2007 paras 17-20).
- Record retention control: keep records for ≥10 years (Regs 2007 para 16).
- Disposal integrity control: independent valuation; open competitive bidding as default (PPA 2007 s.55(3); s.56(1)).
- Conflict-of-interest control: enforce 3-year restriction on buying disposed assets (PPA 2007 s.57(13)).

Service Levels (SLAs) & Statutory Timelines

Process point	SLA / timeline	Source	Notes / evidence
Bidder complaint to Accounting Officer	≤15 working days after awareness	PPA 2007 s.54(2)(a); Regs 2007 para 17	Track 'awareness date'
AO decision on complaint	≤15 working days	PPA 2007 s.54(2)(b); Regs 2007 para 18	Written reasons required
Appeal to BPP	≤10 working days after AO decision	PPA 2007 s.54(3); Regs 2007 para 19	Attach AO decision
BPP decision	≤21 working days	PPA 2007 s.54(6); Regs 2007 para 19	BPP may suspend proceedings
Appeal to Federal High Court	≤30 days	PPA 2007 s.54(7); Regs 2007 para 20	Record litigation status
Record retention	≥10 years	Regs 2007 para 16	Applies to procurement & disposal files

Minimum Compliance Data Points for an Exceptions-Reporting Platform

- Complaint/appeal tracker with statutory clock (15/15/10/21/30 working days).
- Automatic suspension flag when complaint escalates to BPP (PPA 2007 s.54(4)(a)).
- Record retention clock and archive status.
- Disposal: valuation report uploaded; disposal method; offer/bid records; proceeds remittance evidence.

- Conflict-of-interest attestations for disposal team (PPA 2007 s.57(13)).

References (in-line citations appear in brackets)

- Nigeria: Public Procurement Act, 2007 (PPA 2007).
- Nigeria: Public Procurement (Goods and Works) Regulations, 2007.
- UNCITRAL Model Law on Public Procurement (2011) and Guide to Enactment.
- World Bank Procurement Regulations for IPF Borrowers (7th ed., Sep 2025) and associated guidance on PSD and Contract Management.
- OECD Recommendation on Public Procurement (2015) and implementation guidance (2025).