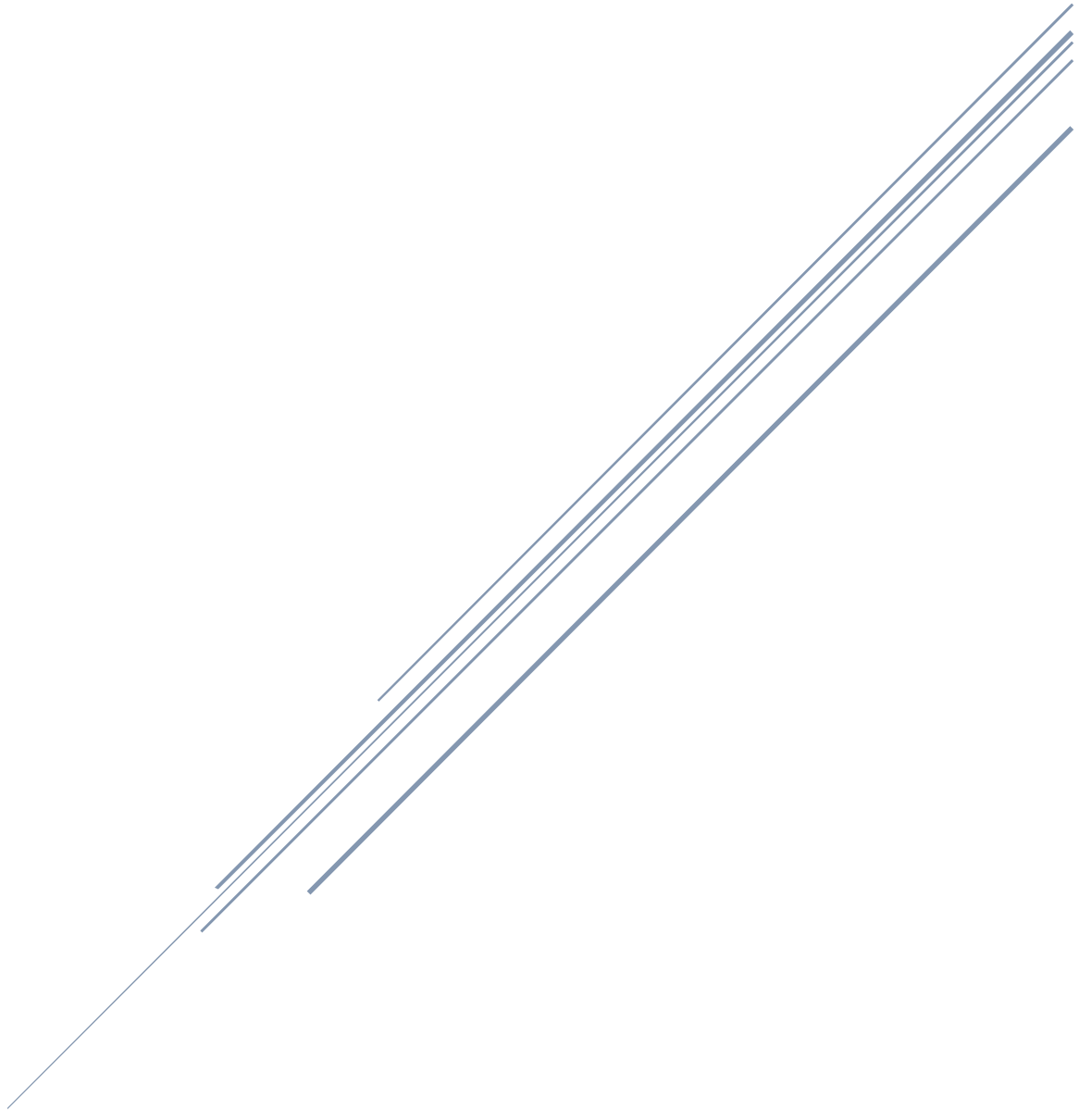


# 2021 ANNUAL REPORT

**Public Procurement Authority**



## **EXECUTIVE SUMMARY**

### **Introduction**

This Annual Report has been prepared in fulfillment of sections 3 (i) and 13 (1) & (2) of the Public Procurement Act 2003, (Act 663) as amended which require Public Procurement Authority (PPA) to produce Annual Reports for submission to the Minister of Finance. It highlights the main programmes and activities, achievements and challenges of the Authority during the year ended December 2021.

### **Public Procurement Authority (PPA)**

The Public Procurement Authority (PPA) was established by the Public Procurement Act, 2003 (Act 663) as amended, as a body corporate, charged with the responsibility of overseeing the effective implementation and ensuring compliance with the Public Procurement Act.

### **Object of the Public Procurement Authority (PPA)**

The object of PPA is to secure a judicious, economic, efficient use of public funds, and to ensure that public procurement is carried out in a fair, transparent, non-discriminatory, environmentally and socially sustainable manner.

### **Vision**

The Authority's vision is to have a world class, efficient, transparent, accountable and professionally managed public sector procurement system in Ghana which enjoys a high level of business confidence and ensures consistent attainment of best value for money in the procurement of Goods, Works and Services in support of national development and fiscal policies.

### **Mission**

For this reason, PPA is on a mission to harmonize the process of procurement in the public service to secure judicious, economic, and efficient use of public funds, and to ensure that public procurement is carried out in a fair, transparent, non-discriminatory, environmentally and socially sustainable manner while promoting a competitive Local Industry.

### **At PPA, we live our Mission and pursue our Vision**

### **Functions / Organisation of the Public Procurement Authority**

PPA, in carrying out its mandate in line with its vision and mission, was guided by its 2018-2021 Strategic Plan under the new Medium Term Development Plan of the Ministry of Finance which, in itself, was in sync with the United Nation's Sustainable Development Goals (SDGs). The Authority systematically and successfully executed its obligations for the period as required by law. These include formulation and review of existing documents, policies and rules on procurement (STDs, FWA, SPAF, SPP), ensuring procurement policy implementation and compliance with Act 663 as amended.

The Authority's functions leading to its achievements were organized under Four (4) main Divisions; Compliance, Monitoring & Evaluation (CM&E), Policy, Planning and Research (PP&R), Capacity Development (CD), and Legal & Board Affairs (LBA), while Management Information Systems (MIS), Human Resource & Administration, Corporate Affairs, Finance and Audit Departments, as well as Procurement Units, offer support services.

### **Compliance, Monitoring and Evaluation to Ensure Compliance with Act 663 as amended.**

As part of its functions, the Public Procurement Authority (PPA) is mandated to periodically assess the conduct of public procurement in Ghana to ensure that it is being done in accordance with the provisions of the Public

Procurement Act, 2003 (ACT 663) as amended. The relevant sections of the Public Procurement Act, 2003 (ACT 663) as amended, which support this, are quoted here for emphasis:

***Section 3 (d) monitor and supervise public procurement and ensure compliance with statutory requirements; and***

***Section 3 (h) assess the operations of the public procurement processes and submit proposals to the Board for improvement of the processes.***

In fulfilment of these requirements, the Public Procurement Authority carried out an assessment of the procurement activities undertaken by selected Procurement Entities in the year 2020 which is the subject matter of this report. The Assessment Exercises are conducted one year in arrears. As such even though the data was collected in 2021, it covered the procurement activities of the Entities for the year 2020. The ideal time for the collection of data is at the end of the first quarter of the current year. This is to allow the Entities to use the first quarter of the current year to put all their records on the procurement activities together to ensure successful exercise. However, due to the timing of the release of funds, this assessment exercise was undertaken in the last quarter of 2021. Five Hundred and Seventy-Eight (**578**) Entities were assessed in 2020 and the number from each category is as follows;

1. Central Management Agencies/Ministries/Sub-vented Agencies	-	117
2. Regional Coordinating Councils		16
3. Metropolitan/Municipal/District Assemblies	-	263
4. State Owned Enterprises		- 21
5. Tertiary Institutions (including the Colleges of Education)	-	73
6. Hospitals and Health Institutions		85
7. Financial Institutions	-	3
<b>Total</b>	<b>-</b>	<b>578</b>

### **Method of Assessment**

The assessment of the procurement performance of the Entities was done using the Public Procurement Model of Excellence (PPME) Tool. It generates two main reports namely:

#### **Performance Assessment System (PAS) Report And**

#### **Performance Measurement Indicators (PMI) Report**

The PPME Tool is an evidence-based tool and uses documentary evidence in the form of data collection from the Entities as the basis for generating its outputs.

#### **Performance Assessment System (PAS) Report**

The Performance Assessment System looks at the importance Entities attach to their procurement activities through the deployment of qualified personnel as well as putting out their procurement-related information in such a form as to ensure the receipt of good responses from well informed Service Providers. It also confirms that the contracts resulting from the procurement processes are properly managed. The PAS Report presents the national average scores of the procurement performance of all the Entities assessed. It brings out the strong points as well as the areas that need to be improved on to ensure that public procurement is carried out properly in Ghana.

#### **Performance Measurement Indicators (PMI) Report**

The quantitative report generated from the information collected using the Contracts Data Sheets by the PPME Tool is the Performance Measurement Indicators (PMI) Report. This Report presents the average national scores for each of the procurement compliance/performance indicators.

## Findings And Discussions

The findings of the 2020 Assessment Exercise are presented in this section and will be done under the headings of:

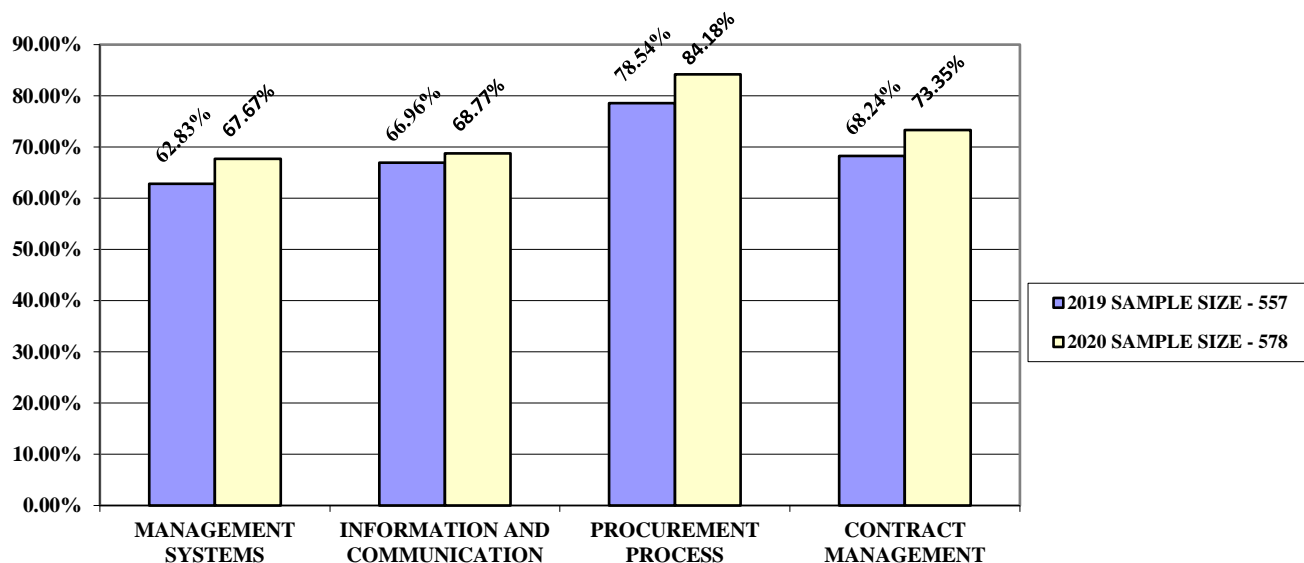
- the Performance Assessment System, and
- the Performance Measurement Indicators.

The performance levels achieved in the 2020 Assessment Exercise are compared to those of 2019. The necessary commentary will be made to contextualize the progress or otherwise made in each category.

### Performance Assessment System Report

The Performance Assessment System Report aggregates the scores of all the assessed Entities to give the overall national performance level. As explained above, the Performance Assessment System has four (4) categories and the findings are presented under those headings. Chart 1 is a graphical presentation of the National scores for 2020 achieved for each of the four categories under the Performance Assessment System set against those for 2019. The Chart shows that, in 2020, there were improvements in all the four categories compared to 2019 indicating that overall progress had been made in the conduct of public procurement in Ghana. The scores for each of the categories are discussed under the respective headings in the ensuing Sections alongside the scores of their respective sub-categories as the Report looks at the National performance into greater detail.

**Chart 1: National Achievements for the Performance Assessment System**



## Performance Measurement Indicators (PMI)

There are 11 Performance Measurement Indicators (PMIs). These indicators provide the means of measuring the performance of the activities they cover. Findings and Discussions will be done under the headings or names of the various indicators. The scores for 2020 are shown in Table 2 and compared with those for 2019.

**Table 2: Performance Measurement Indicators For 2020 Compared To 2019**

INDICATOR	METRICS	CRITERIA	RESULTS	
			2020	2019
1. Advertisement of Tender Opportunities	a) % of open tendering procedures publicly advertised	Percentage	<b>96.41%</b>	<b>96.93%</b>
	b) % of open tendering procedures opened publicly and recorded	Percentage	<b>94.23%</b>	<b>96.23%</b>
2. Publication of Awards	% of contracts awards published	Percentage	<b>58.86%</b>	<b>29.80%</b>
3. Time for tender invitation and opening	Average number of days between invitation to tender and tender opening	Number	<b>17 DAYS</b>	<b>17 DAYS</b>
4. Tenderer Participation	Average number of Tenderers per notice	Number	<b>5</b>	<b>5</b>
5. Responsive tenders	% of responsive tenders per notice	percentage	<b>93.25%</b>	<b>88.43%</b>
6. Method of Procurement	% of tenders using each of the procurement methods	I. C. T.	<b>0.05%</b>	<b>0.29%</b>
		Restricted Tendering	<b>3.18%</b>	<b>4.13%</b>
		Single Source	<b>5.58%</b>	<b>2.74%</b>
		N. C. T.	<b>25.31%</b>	<b>32.01%</b>
		Price Quotation	<b>64.19%</b>	<b>58.79%</b>
		L/MVP	<b>1.77%</b>	<b>1.58%</b>
7. Tender Processing lead-time	Average number of days between tender opening and contract award	number	<b>28 DAYS</b>	<b>32 DAYS</b>
8. Cancelled tendering Procedures	% of tendering procedures cancelled per the provisions of ACT 663 as amended.	percentage	<b>-</b>	<b>7.69%</b>
9. Protests	a) Tendering procedures with protests	number	<b>13</b>	<b>21</b>
	b) % Protests resolved	percentage	<b>30.77%</b>	<b>23.81%</b>

10. Resolution of Contract Disputes	a) Contracts with disputes	number	<b>21</b>	<b>14</b>
	b) % of contracts with resolved disputes	percentage	-	-
11. Contract Completion	a) % of contracts completed fully with acceptable performance	percentage	<b>94.55%</b>	<b>93.76%</b>
	b) % of contracts with completion reports	percentage	<b>91.64%</b>	<b>85.63%</b>

**KEY: I. C. T.-**International Competitive Tender    **N. C. T.-** National Competitive Tender    **L/MVP-** Low/Minor Value Procurement

## PMI 6: Method of Procurement

This indicator showed the ratio of each of the recognised procurement methods bore to the number of tenders captured in the 2020 Assessment Exercise. The breakdown, shown in Table 3, gives the breakdown based on the total number of tenders put out in 2020 and shows that Price Quotation was the predominant procurement method as it was in 2019.

**Table 3: Procurement Methods Based on the Total Number of Tenders**

PROCUREMENT METHOD	PERCENTAGE	
	2020	2019
INTERNATIONAL COMPETITIVE TENDER	0.05%	0.29%
RESTRICTED TENDER	3.18%	4.13%
SINGLE SOURCE	5.50%	2.74%
NATIONAL COMPETITIVE TENDER	25.31%	32.01%
PRICE QUOTATION	64.19%	58.79%
LOW/MINOR VALUE PROCUREMENT	1.77%	2.04%

In terms of the values of the transactions captured, Table 4 gives the distribution per procurement method and shows the National Competitive Tendering as the predominant method of procurement in 2020 compared to 2019 which had Restricted Tendering as the predominant method. This shows that the Open Competition was the preferred procurement route in 2020. However, the use of the Single Source method of procurement also increased in 2020 due mainly to the items procured and activities undertaken to deal with the COVID-19 Pandemic.

**Table 4: Distribution Of Procurement Methods Based on Tender Values**

PROCUREMENT METHOD	PERCENTAGE	
	2020	2019
INTERNATIONAL COMPETITIVE TENDER	0.01%	0.02%
RESTRICTED TENDER	9.46%	46.10%
SINGLE SOURCE	33.21%	6.51%
NATIONAL COMPETITIVE TENDER	45.19%	38.95%
PRICE QUOTATION	10.93%	8.05%
LOW/MINOR VALUE PROCUREMENT	1.20%	0.37%

## Lessons Learnt

The ideal setting for the data collection exercise was the Assessors meeting all the representatives of the Entity in a “conference” or group setting but this could not be achieved in all Entities as some were still observing the social

distancing protocols associated with the COVID-19 Pandemic. That notwithstanding Entities broadly cooperated with the Assessors in the provision of the required data.

It must however be noted that in nearly all the Entities, the Assessors met mostly the Procurement Officers with a few management staff present. The only exception to this was with the Metropolitan/Municipal/District Assemblies where either the Chief Executive or the Coordinating Directors were always present. The ease with which information was retrieved was a major concern as the Entities had not significantly improved on their record keeping regimes. This made the period for data collection longer than planned.

## **Conclusion**

As in all previous assessment exercises, the Public Procurement Model of Excellence (PPME) Tool was used to analyse the data collected in 2020 from 578 Entities. These Entities covered the low to high spend spectrum throughout the Country. This gave the data the national characteristics, making the results reflect the levels of compliance with the requirements of the Public Procurement Act, 2003 (Act 663) as amended nationwide. All the factors used in the Assessment Exercise showed that nationally, in 2020 there had been an overall improvement in the conduct of public procurement activities relative to 2019.

## **Recommendations**

Though there had been an overall improvement in the conduct of the procurement activities, this was still marginal and needs to be enhanced on a sustainable basis.

These recommendations are made with the aim of sustaining the gains made in the 2020 Assessment Exercise as well as enabling the PPA to assist the Entities to further improve on the conduct of their procurement activities:

1. Heads of Entities should actively engage with the Procurement Officers to appreciate their strategic role in the running of the Entities;
2. Entities should encourage their staff involved in procurement, viz. Procurement Officers and Engineers to acquire appropriate professional procurement or allied qualifications;
3. Entities should adequately resource their Procurement Units to make them fully functional;
4. Entities should ensure that notices of all contracts awarded are published on the website of PPA;
5. The training of the Procurement staff and Internal Auditors should be expanded to include training on Contract Management and Sustainable Public Procurement;
6. Entities, on the back of such training, should take their Contract Management seriously and assign Officers the role of Contract Administrators to effectively supervise the contracts awarded;
7. The results of the 2020 Assessment Exercise showed there were still challenges associated with the handling of procurement-related disputes and complaints and the posting of notices on contract awards by the Entities. As part of PPA's training programmes, there should always be practical sessions on how to undertake these activities; and
8. PPA should establish an implementable and sustainable regime to sanction Entities for non-compliance with the provisions of Act 663 as amended.

## **Policy, Planning & Research**

Pursuant to its mandate under section 3 of the Public Procurement Act, 2003 (Act 663) as amended, the Authority developed directives and guidelines to assist the conduct of public procurement. In the light of this, the Standard Tender Documents (STDs) for Goods, Technical Services and Works on Framework Agreement was reviewed to reflect changes in Act 663 as amended and best standard practices. The PPA is in the process of drafting a policy on the patronage of locally assembled vehicles as directed by the President that all Ministries, Departments and



Agencies (MDAs) Metropolitan, Municipal and District Assemblies (MMDAs) as well as State Owned Agencies(SOAs) which desire to acquire new vehicles should purchase locally assembled vehicles from Universal Motors, Kantanka Automobile and Zonda Tech Limited.

### Capacity Development

The Authority continued with its capacity building for staff of Procurement Entities from the previous year. Training manuals and guidelines, which were developed to support training and capacity development were vigorously used to improve capacity in the use of the Public Procurement Act, Contract Administration, revised Standard Tender Documents, and e-procurement by public procurement practitioners and participants from the private sector. The Authority, during the period under review, trained **479** participants in Tender Preparation and Evaluation using the Revised Standard Tender Documents for Goods, Works, Consultancy and Technical Services for all Public Institutions (MDA's and MMDA's) as well as **36** suppliers from the private sector.

### Legal and Board Affairs

In the year under review, the PPA worked heartily with the Attorney General's Department to draft the Public Procurement Regulations to reflect the amendments to the Principal Act, Act 663. The governing Board of the Authority had several meetings during the year 2021. This included regular, emergency and technical meetings in respect of the Authority's operations. The Board supervised and approved a number of corporate activities including applications for Administrative Review of Complaints, Restricted Tendering and Single Source procurement, review of the Public Procurement Regulations, etc. (refer to Appendix III, IV and V respectively for reference).

### Finance and Audit

The Public Procurement Authority as a wholly subvented organization continued to receive periodic releases from the government for its operations during the year under review. The Authority operates the four-year rolling Programme Based Budgeting for government institutions. Comparative figures for budget in relation to actual funds released by the Ministry of Finance have been shown in the table below:

	<b>2021</b>			<b>2020</b>		
<b>EXPENDITURE ITEMS</b>	<b>APPROVED (GH¢)</b>	<b>ACTUAL RELEASED (GH¢)</b>	<b>VARIANCE (GH¢)</b>	<b>APPROVED (GH¢)</b>	<b>ACTUAL RELEASED (GH¢)</b>	<b>VARIANCE (GH¢)</b>
Compensation of Employees	4,566,440.00	4,798,500.84	(232,060.84)	4,252,383	2,012,204	2,240,179
Goods and Services	2440,929.00	4,451,999.28	(2,011,070.28)	3,630,000	3,325,419	304,581
Capital Expenditure	1246516.00	632699.60	613816.40	762,866	762,366	500
<b>Total</b>	<b>8,253,885.00</b>	<b>9,883,199.72</b>	<b>(1,629,314.72)</b>	<b>8,645,249</b>	<b>6,099,989</b>	<b>2,545,259</b>

### Donor Funding Support

PPA obtained support from development partners for developmental activities.

## **Financial Statement for the year 2021**

The audited Income and Expenditure Account as well as corresponding Balance Sheet for the year ended 31<sup>st</sup> December 2021 is presented in **Annex II**.

### **Challenges**

The main challenges in the year under review were in the areas of Funding and Office Accommodation were internal, while use of inappropriate alternative procurement procedures, Compliance with the requirements of posting of Procurement documents on the PPA website, Contract Management among others were challenges encountered by Procuring Entities.

Some programmes of the Authority could not be accomplished due to lack of Funding. Delays were experienced with the release of funds to the execution of some programmes even though prior approval has been secured. This subsequently resulted in delays in the implementation of programmes. The Authority operated from rented premises; it was a challenge to meet the growing need for space. The inappropriate alternative procurement procedures by some institutions were a challenge. The Authority through monitoring discovered that some entities failed to advertise procurement notices that need to be advertised whilst others also failed to post their procurement plans, tenders and contract awards on our website, even though they have been trained on how to post documents on our website. Records Keeping and proper Contract Management by most entities is still a challenge.

### **Way Forward**

PPA would build on its 2021 activities in the coming year to end the four-year Strategic Plan. With respect to office accommodation, PPA would continue to pursue already initiated processes for a permanent office accommodation. PPA would continue to depend on Government intervention, Development Partners and Internally Generated Funds to execute its programmes and projects. Continuous training would be done to curb most of the anomalies encountered by procuring entities to ensure compliance with stipulations of Act 663 as amended.

### **Conclusion**

As part of our programmes in the ensuing year, PPA would widen its monitoring net to include the newly created District Assemblies and other 'low spend' Entities following our presence in two more regions. It is worth noting the improvements in the levels of compliance with the requirements of Act 663 as amended. This confirms that PPA's interventions through the issuance of Guidelines and Training Programmes are yielding results positively. In this regard PPA would continue to work with its training calendar of training Procurement Officers, Heads of Entities, Service Providers and other Key Stakeholders to improve their capacities to operate efficiently and effectively.

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Chief Executive Officer

## 1.0. INTRODUCTION

This Annual Report has been prepared in fulfilment of section 3 (i) and 13 of the Public Procurement Act, 2003 (Act 663) as amended, which requires the Public Procurement Authority (PPA) to produce Annual Reports for submission to the Minister of Finance. It highlights the main activities, achievements and challenges for the year ended 31<sup>st</sup> December 2021.

## 2.0 PUBLIC PROCUREMENT AUTHORITY (PPA)

The Public Procurement Authority (PPA) was established by the Public Procurement Act, 2003 (Act 663) as amended, as a body corporate, charged with the responsibility of overseeing the effective implementation and ensuring compliance with the Act. Thus, the mission of PPA is to harmonize the process of procurement in the public service to secure judicious, economic, and efficient use of public funds, and to ensure that public procurement is carried out in a fair, transparent, non-discriminatory, environmentally and socially sustainable manner while promoting a competitive Local Industry.

## 3.0 ACTIVITIES UNDERTAKEN IN THE YEAR 2021

The PPA's activities for 2021 are captured under Eight (8) broad functions in this document. These are:

- Compliance, Monitoring and Evaluation
- Policy, Planning & Research
- Capacity Development
- Legal and Board Affairs
- Management Information System
- Human Resource and Administration
- Corporate Affairs
- Finance and Audit

### 3.1.0 COMPLIANCE, MONITORING AND EVALUATION (CM&E)

As part of its functions, the Public Procurement Authority (PPA) is mandated to periodically assess the conduct of public procurement in Ghana to ensure that it is being done in accordance with the provisions of the Public Procurement Act, 2003 (ACT 663) as amended. The relevant sections of the Public Procurement Act, 2003 (ACT 663) as amended, which support this are quoted here for emphasis:

***Section 3 (d) monitor and supervise public procurement and ensure compliance with statutory requirements; and***

***Section 3 (h) assess the operations of the public procurement processes and submit proposals to the Board for improvement of the processes.***

In fulfilment of these requirements, the Public Procurement Authority carried out an assessment of the procurement activities undertaken by selected Procurement Entities in the year 2020 which is the subject matter of this report. The Assessment Exercises are conducted one year in arrears. As such even though the data was collected in 2021, it covered the procurement activities of the Entities for the year 2020. The ideal time for the collection of data is at the end of the first quarter of the current year. This is to allow the Entities to use the first quarter of the current year to put all their records on the procurement activities together to ensure a successful exercise. However, due to the timing of the release of funds, this assessment exercise was undertaken in the last quarter of 2021.

## **Selection Of Entities**

The Entities for the 2020 Assessment Exercise were selected from six broad groupings which characterize the composition of the public Procurement Entities in Ghana. Five hundred and Seventy-Eight (578) Entities were assessed in 2020 and the number from each category is as follows:

8. Central Management Agencies/Ministries/Sub-vented Agencies	-	117
9. Regional Coordinating Councils		-16
10. Metropolitan/Municipal/District Assemblies	-	263
11. State Owned Enterprises		- 21
12. Tertiary Institutions (including the Colleges of Education)	-	73
13. Hospitals and Health Institutions		- 85
14. Financial Institutions	-	3

## **Method of Assessment**

The assessment of the procurement performance of the Entities was done using the Public Procurement Model of Excellence (PPME) Tool.

## **The PPME Tool**

The PPME Tool is a web- and data-based software package which is used to analyse the data collected from the assessed Entities. It generates two main reports, namely:

Performance Assessment System (PAS) Report; and  
Performance Measurement Indicators (PMI) Report.

## **Data Collection**

The PPME Tool is an evidence-based tool and uses documentary evidence in the form of data collected from the Entities as the basis for generating its outputs. It has two main formats for the collection of data, which are:

- Evaluation Grid; and
- Contract Data Sheets.

## **Evaluation Grid**

The Evaluation Grid is a matrix of rows and columns which sets out the key performance criteria which are to be used for the assessment of the Procurement Entities. This Grid was used to collect data on the conduct of procurement activities from all the Entities. Deploying this same Grid for all the Entities puts them on the same platform for the purposes of comparison. The qualitative data collected is used to generate the Performance Assessment System (PAS) Report.

The Evaluation Grid is made up of nine (9) columns. The information contained in each of these columns is as described in Table 1.

**TABLE 1: COMPONENTS OF THE EVALUATION GRID**

<b>COLUMN NUMBER</b>	<b>COLUMN NAME</b>	<b>COLUMN DESCRIPTION</b>
<b>1</b>	Key Performance Criteria (KPC)	These are qualitative conditions that show how an Entity is operating in terms of carrying out its procurement activities. They are developed from international best procurement and performance management standards which have been adapted to suit the public procurement environment in Ghana. Currently, there are 59 Key Performance Criteria.
<b>2</b>	National Legal Framework	This provides the list of the Documents to which the particular KPC relates. These include: 1. The Public Procurement Act 2003 (Act 663) as amended; 2. The Internal Audit Agency Act 2003 (Act 658); 3. The Public Financial Management Act 2016 (Act 921); 4. The Public Financial Management Regulations 2019, LI 2378;
<b>3</b>	Key Objective	Describes the main aim or intention for each of the key Performance Criteria
<b>4</b>	Evidence	This column gives suggested pieces of documentary evidence that indicate the compliance with the KPC by the Entities.
<b>5</b>	Proof of Evidence	Whiles Column 4 lists pieces of evidence the Assessors are to look out for, Column 5 further guides the Assessor on the Items that the Entity has to show as proof of having complied with the criterion under review. Each proof is assigned a maximum rating that the Assessor may award to show the level of compliance.
<b>6</b>	Total Rating	A Rating system is used to show the Entity's level of achievement with regards to compliance with the Key Performance Criteria. The scores are assigned based on evidence provided by the Entity. The total rating for each criterion is 9.
<b>7</b>	Area/ Purpose of Improvement	This column is for the Assessors to flag those Key Performance Criteria the Entity needs to work on in order to improve the conduct of its procurement activities. Any rating from 0 - 7 must necessarily have an "area of improvement."
<b>8</b>	Level of Priority	This column is linked to the areas of improvement listed in Column 6 by assigning priority levels to the suggested areas of improvement. There are three priority levels viz. HIGH, MEDIUM and LOW.
<b>9</b>	Deadlines	The Deadlines are associated to the Levels of Priority and assign the period of time within which the Entity has to put in measures to address the identified areas of improvement. The deadlines are: "High" which means that the improvement measure must be dealt with within 3 months from the date of the Report. "Medium" which requires improvement in 6 months. "Low" which requires the Entity to correct its shortcomings within 12 months.

## **The Contracts Data Sheet**

The Contracts Data Sheets are used to capture quantitative data on actual procurement transactions that Entities undertook during 2020, the period under review. Assessors enter the necessary contract details in the fields provided on the Sheet. The PPME Tool generates Performance Measurement Indicators (PMIs) out of the data collected.

## **Data Collection Approach**

Data collection was carried out by selected Staff of PPA who had been trained on the use of the Evaluation Grid and the Contracts Data Sheets.

## **Field Data Collection**

Data collection was done through actual visits to each of the Procurement Entities by the Assessors. The Entities had been informed in advance of the visits of the Assessors through Advertiser's Announcements placed in the Daily Graphic and Ghanaian Times newspapers and formal letters from the PPA. The letters explained the essence of the Exercise and what was expected from the Entities in terms of the information to be provided by them. The Entities were also to make available for inspection, all documentation covering their procurement activities undertaken in 2020 to achieve the aim of basing the assessment on DOCUMENTARY evidence. Using the Evaluation Grids, Assessors were tasked to rate the performance of the Entities, on the strength of evidence they had seen, verified and collected. Assessors used the Contracts Data Sheets to collect quantitative data on procurement transactions.

## **Data Entry and Analysis**

This section of the Report describes the entry of the data collected by the Assessors and how the analysis was undertaken.

### **Data Entry**

Data Entry was also seen as an important step in the quality assurance cycle. Therefore, the Data Entry Clerks were equipped not only with the skills of inputting the information brought by the Assessors but were also exposed to the rationale behind the Evaluation Grid and Contracts Data Sheet. This was to enable them to identify Evaluation Grids that had not been properly completed. Such Grids were verified by the Data Entry Supervisors before being returned to the concerned Assessors for correction and resubmission. The same was done for the Contracts Data Sheets. All these checks were aimed at safeguarding the quality of the data on which the analysis by the PPME Tool was based.

### **Data Analysis**

The PPME Tool was used for the analysis of all the data collected during the field assessments. As stated earlier in the Report, the PPME Tool generates two main Reports. These are:

1. the Qualitative Report, and 2. the Quantitative Report.

The qualitative report is the **PERFORMANCE ASSESSMENT SYSTEM** (PAS) Report while the quantitative report comes in the form of **PERFORMANCE MEASUREMENT INDICATORS** (PMI) Report. The national figures achieved for the Performance Assessment System and Performance Measurement Indicators for 2020 are presented in this Report. The 2020 achievements are compared

with the 2019 levels to show whether or not progress has been made in the areas assessed. Figures for the individual Entities will be given in the respective Entity Reports. These are issued to the assessed Entities to show what must be done to improve the conduct of their procurement activities.

### **Performance Assessment System (PAS) Report**

The Performance Assessment System looks at the importance Entities attach to their procurement activities through the expected deployment of qualified personnel to man their Procurement Units as well as putting out their procurement related information in such a form as to ensure the receipt of good responses from well-informed Providers. It also checks if the contracts resulting from the procurement processes are properly managed. The PAS Report presents the national average scores of the procurement performance of all the Entities assessed. It brings out the strong points as well as the areas that need to be improved on to ensure that public procurement is carried out properly in Ghana.

There are Four (4) main areas under the Performance Assessment System. These are:

1. Management Systems;
2. Information and Communication;
3. Procurement Process; and
4. Contract Management.

Each of these also has sub-categories which contribute to the results achieved. The sub-categories are:

#### **1. Management Systems**

- Leadership
- Human Resources
- Monitoring and Control System
- Ethics and Compliance with Regulatory Framework
- Complaints, Appeals and Dispute Mechanism

#### **2. Information and Communication**

- Information
- Market Place
- Data Analysis

#### **3. Procurement Process**

- Procurement Planning
- Notice
- Preparation of Tender Documents
- Invitation to Tender
- Submission of Tender
- Tender Opening
- Tender Evaluation
- Contract Award

#### **4. Contract Management**

- Planning and Mobilization
- Implementation
- Supervision
- Inspection

- Inventory Control and Disposal
- Reporting

### **Performance Measurement Indicators (PMI) Report**

The quantitative report generated from the information collected using the Contracts Data Sheets by the PPME Tool is the Performance Measurement Indicators (PMI) Report. PMIs are quantifiable indicators that show how well the Entities are performing in relation to eleven (11) critical factors that cover their procurement processes and contract management practices. Based on the levels of achievement, the Entities are able to gauge whether or not they are meeting the set targets or have to put in the necessary corrective measures to address shortcomings identified in the previous assessment exercises.

This Report presents the national average scores for each of the procurement compliance/performance indicators. As in the case of the Performance Assessment System, the PPME Tool generates a PMI report for each of the assessed Entities.

The eleven (11) Indicators for which results are generated by the PPME Tool are:

- Advertisement of Tender Opportunities
- Publication of Awards
- Time for Tender Invitation and Opening
- Tenderer Participation
- Responsive Tenders
- Method of Procurement
- Tender Processing Lead-time
- Cancelled Tendering procedures
- Protests
- Resolution of Contract Disputes
- Contract Completion

### **Findings and Discussions**

The findings of the 2020 Assessment Exercise are presented in this section and will be done under the headings of:

- the Performance Assessment System, and
- the Performance Measurement Indicators.

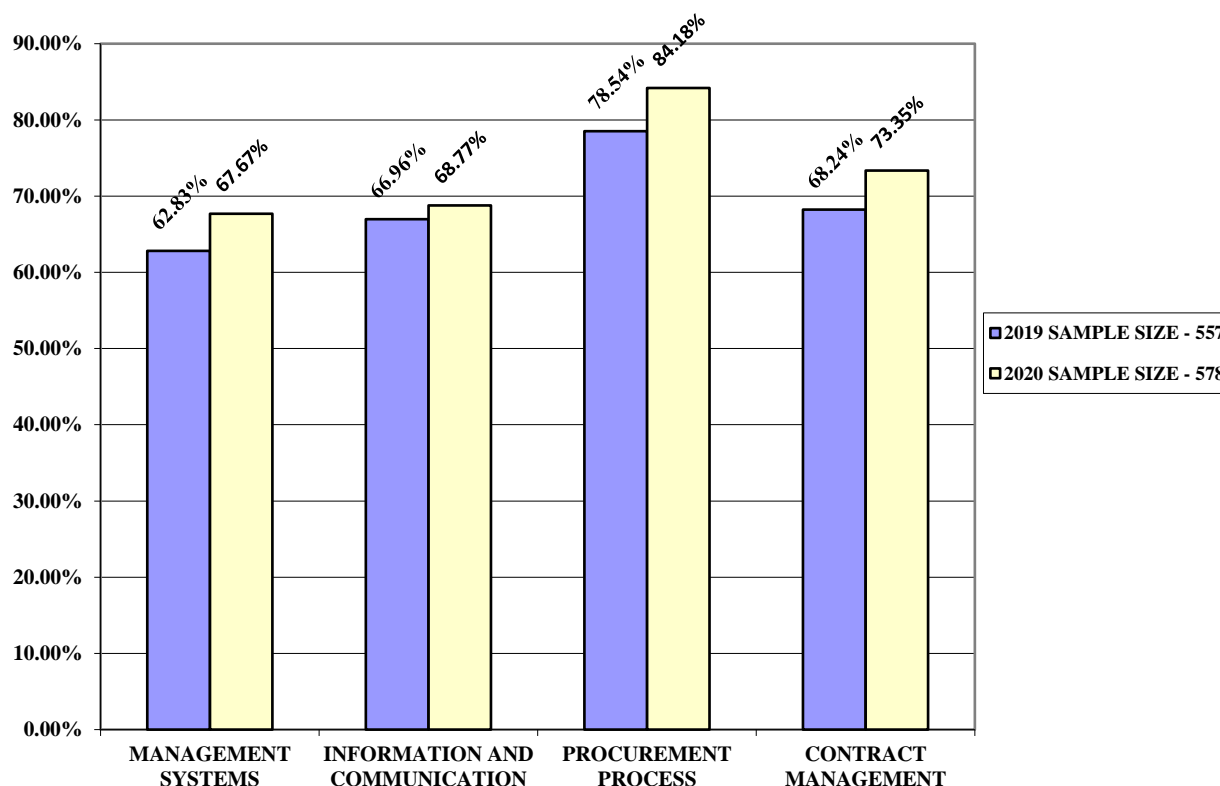
The performance levels achieved in the 2020 Assessment Exercise are compared to those of 2019. The necessary commentary will be made to contextualize the progress or otherwise made in each category.



## PERFORMANCE ASSESSMENT SYSTEM REPORT

The Performance Assessment System Report aggregates the scores of all the assessed Entities to give the overall national performance level. As explained in Section 3.4.2.1, the Performance Assessment System has four (4) categories and the findings are presented under those headings. Chart 1 is a graphical presentation of the National scores for 2020 achieved for each of the four categories under the Performance Assessment System set against those for 2019. The Chart shows that, in 2020, there were improvements in all the four categories compared to 2019 indicating that overall progress had been made in the conduct of public procurement in Ghana. The scores for each of the categories are discussed under the respective headings in the ensuing Sections alongside the scores of their respective sub-categories as the Report looks at the National performance into greater detail.

**CHART 1: NATIONAL ACHIEVEMENTS FOR THE PERFORMANCE ASSESSMENT SYSTEM**

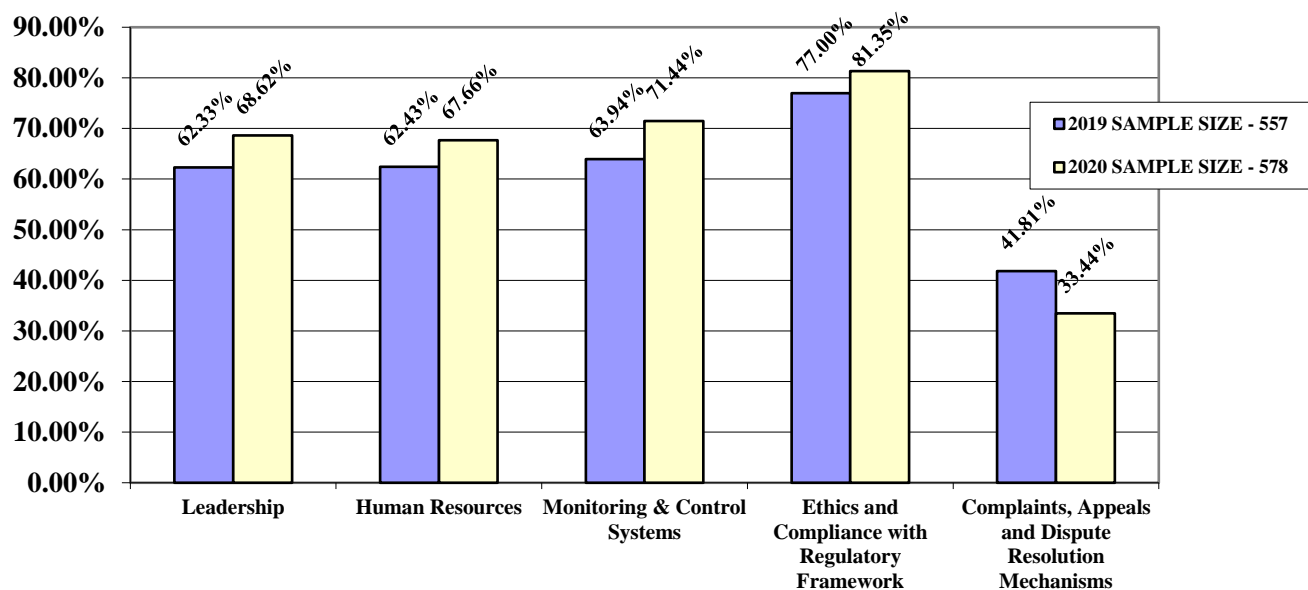


### Management Systems

The Management Systems Category looked at the extent of support provided by the Management of Entities in the establishment of the necessary structures to ensure the proper handling of the procurement activities in the Entities. Additionally, this category looked at the deployment of properly qualified Procurement Officers with enough supporting personnel as well as adequate resources to undertake the procurement activities. The existence of a framework for the handling of procurement related disputes and complaints was also examined.

The overall score in 2020 for this Category was 67.67% compared to 62.83% for 2019 which is an improvement in the level of Management support for the procurement activities of the Entities. Chart 2 shows the levels of achievement for each of the sub-categories under Management Systems.

**CHART 2: COMPONENTS OF THE MANAGEMENT SYSTEMS**



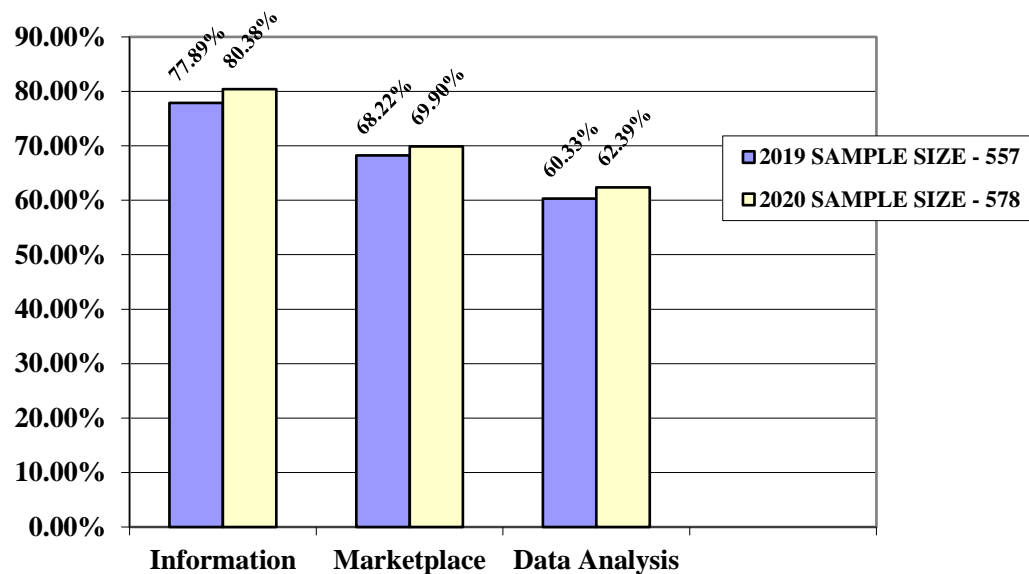
Though most of the Entities had Procurement Units which were generally functional, the Procurement Officers mostly had academic qualifications in Procurement and Supply Chain but lacked the appropriate professional qualifications. There was evidence that some Entities had capacity development programmes for the Procurement Staff and training programmes for Internal Auditors to improve their knowledge base in procurement. These programmes included the Training Workshops organised by PPA.

Handling of complaints and appeals still remains a problem as evidenced by the score of 33.44% in 2020 compared to the 2019 score of 41.81% which shows a decline in performance. Incidentally, this was the only sub-category which recorded a decline in performance in 2020. Most of the Entities ascribed their performance to the fact that there were few complaints received. However they could not provide evidence of having structures in place to handle such complaints should they come up. The Entities, however ensured that to a large extent, their documentation included provisions on ethics, sustainability and anti-corruption.

### **Information and Communication**

The capacity of Entities to give out and receive information in the right format is the main focus of the Information and Communication Category. The Category also reviewed their ability to make use of the information they received, especially those relating to the structure and quality of the supply market and how they used such information to improve the ability of Providers to meet their procurement needs. The Entities were to show evidence of undertaking capacity development initiatives such as knowing their Providers and exposing them to the specific needs of the Entities and helping them to properly put their responses or tenders together. All these were aimed at assessing the initiatives put in place to make the Providers more responsive to the needs of the Entities and ultimately improve the overall conduct of public procurement in Ghana. The overall score for 2020 was 68.77% compared to 66.96% achieved in 2019.

### **CHART 3: INFORMATION AND COMMUNICATION**



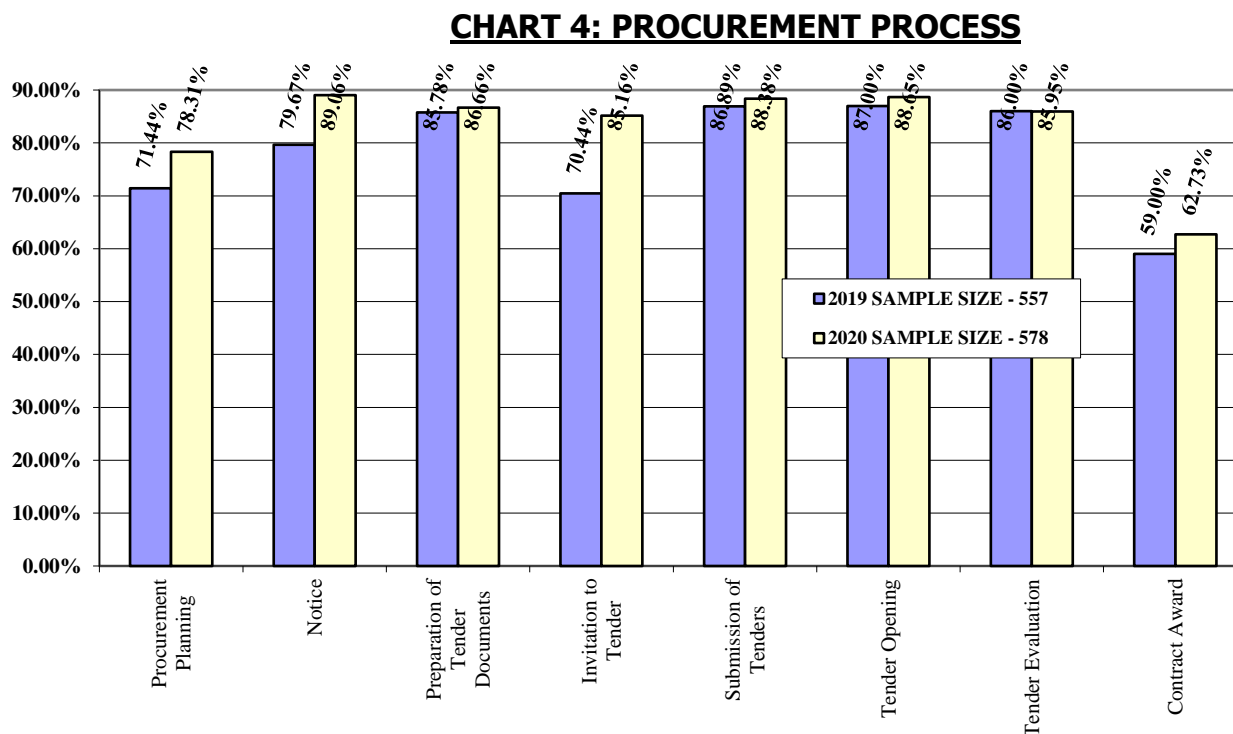
Though there were improvements in the performance levels for the three sub-indicators, the results could have been better. The Entities were, where they did not have the capacity, to encourage the Providers to participate in the specialized training workshops organized by the PPA for Consultants, Contractors and Suppliers to acquire the necessary skill to enable them respond properly to the needs of the Entities.

The Entities put out the information in the right format as there was an increased use of the Standard Tender Documents provided by the PPA. They also made use of their notice boards in the dissemination of procurement information. In addition to using the PPA Supplier database, some had their own databases which they relied on for the selection of Providers. The score of 62.39% for the Data Analysis sub-category in 2020 indicates that there is the need for further improvement in the analysis of the performance of the Providers as a means to making them more responsive to the requirement of the Entities.

### **Procurement Process**

The Procurement Process Category sought information on the Entities' knowledge of the Procurement Cycle and how they were conducting their activities at each stage. The handling of each stage of the Procurement Cycle is of utmost importance to the success or otherwise of any procurement transaction. Entities were to show that they had planned their procurement activities and that whatever they had procured was from their Procurement Plans for 2020. Tender notices were expected to be issued in accordance with the requirements associated with the procurement methods in their Procurement Plans which should have been posted on the PPA website. Evidence on the fair and transparent conduct of the procurement activities was sought for in addition. It was important that not only were the winners of tenders notified of contract awards; the losers too were to be informed of the outcome of the tendering processes.

The overall score for the Procurement Process in 2020 was 84.18% compared to 78.54% in 2019. Chart 4 shows that there was an overall improvement for all the components under this category relative to the 2019 scores.

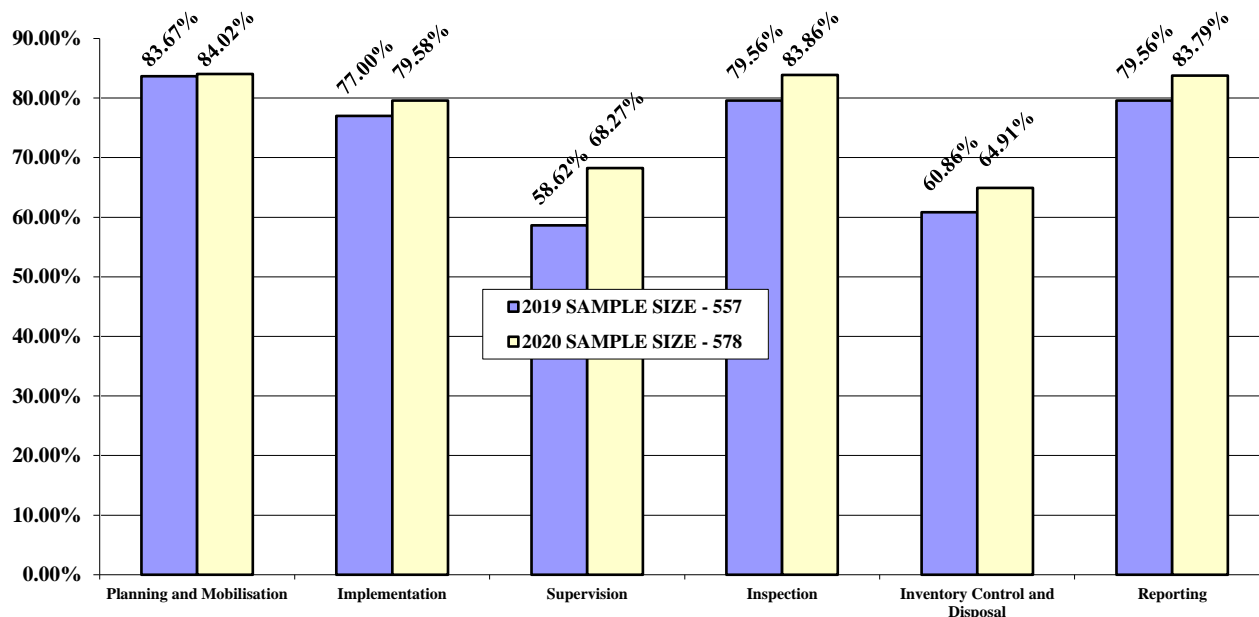


The score of 62.73% for the Contract Award sub-category even though higher than the 2019 score of 59.90% shows that it still needs to be worked on as Entities were failing to inform the unsuccessful tenderers of the outcomes of the tender processes and also post notices of contracts awarded on the PPA website.

## Contract Management

The Category measured how Entities follow through the execution of the contracts they award. This very critical Category was often ignored as the procurement process was erroneously perceived to have ended once the contract was signed and so Entities were paying very little attention to Contract Management. The Entities were to demonstrate their appreciation of contract execution from the planning and mobilisation stage through implementation and supervision to contract closure or disposal stages. The Entities were to show evidence of all the Reports that were required to be issued at each of these stages. In 2020, the overall score was 73.35% for this Category compared with 68.24% in 2018.

**CHART 5: CONTRACT MANAGEMENT**



From Chart 5, though there were improvements in the performance levels for the sub-categories those for Supervision and Inventory Control and Disposal were considerably low and not at par with the others. Entities still have issues with their commitment to ensuring that the Providers completed their contracts on time. Stores management was an issue with the Entities as records were not properly kept on the movement of items from the Stores.

### **PERFORMANCE MEASUREMENT INDICATORS (PMI)**

There are 11 Performance Measurement Indicators (PMIs). These indicators provide the means of measuring the performance of the activities they cover. Findings and Discussions will be done under the headings or names of the various indicators. The scores for 2019 are shown in Table 2 and compared with those for 2018.

**TABLE 2: PERFORMANCE MEASUREMENT INDICATORS FOR 2019 COMPARED TO 2018**

INDICATOR	METRICS	CRITERIA	RESULTS	
			2020	2019
12. Advertisement of Tender Opportunities	c) % of open tendering procedures publicly advertised	Percentage	<b>96.41%</b>	<b>96.93%</b>
	d) % of open tendering procedures opened publicly and recorded	Percentage	<b>94.23%</b>	<b>96.23%</b>
13. Publication of Awards	% of contracts awards published	Percentage	<b>58.86%</b>	<b>29.80%</b>
14. Time for tender invitation and opening	Average number of days between invitation to tender and tender opening	Number	<b>17 DAYS</b>	<b>17 DAYS</b>
15. Tenderer Participation	Average number of Tenderers per notice	Number	<b>5</b>	<b>5</b>
16. Responsive tenders	% of responsive tenders per notice	percentage	<b>93.25%</b>	<b>88.43%</b>
17. Method of Procurement	% of tenders using each of the procurement methods	I. C. T.	<b>0.05%</b>	<b>0.29%</b>
		RESTRICTED TENDERING	<b>3.18%</b>	<b>4.13%</b>
		SINGLE SOURCE	<b>5.58%</b>	<b>2.74%</b>
		N. C. T.	<b>25.31%</b>	<b>32.01%</b>
		PRICE QUOTATION	<b>64.19%</b>	<b>58.79%</b>
		L/MVP	<b>1.77%</b>	<b>1.58%</b>
18. Tender Processing lead-time	Average number of days between tender opening and contract award	number	<b>28 DAYS</b>	<b>32 DAYS</b>
19. Cancelled tendering Procedures	% of tendering procedures cancelled per the provisions of ACT 663 as amended.	percentage	<b>-</b>	<b>7.69%</b>
20. Protests	c) Tendering procedures with protests	number	<b>13</b>	<b>21</b>
	d) % Protests resolved	percentage	<b>30.77%</b>	<b>23.81%</b>
21. Resolution of Contract Disputes	c) Contracts with disputes	number	<b>21</b>	<b>14</b>
	d) % of contracts with resolved disputes	percentage	<b>-</b>	<b>-</b>
22. Contract Completion	c) % of contracts completed fully with acceptable performance	percentage	<b>94.55%</b>	<b>93.76%</b>
	d) % of contracts with completion reports	percentage	<b>91.64%</b>	<b>85.63%</b>

KEY: **I. C. T.** - INTERNATIONAL COMPETITIVE TENDER  
**N. C. T.** - NATIONAL COMPETITIVE TENDER  
**L/MVP** - LOW/MINOR VALUE PROCUREMENT

### **PMI 1: Advertisement of Tender Opportunities**

The Public Procurement Act 2003 (Act 663) as amended, in Section 47, enjoins that the notices for National Competitive Tenders (NCT) and International Competitive Tenders (ICT) which are open competitive methods, should be advertised publicly. The notices shall be published in at least ONE (1) daily newspaper of wide national circulation and the PPA website. The invitation may also be published in a newspaper, relevant trade publication, technical or professional journal of wide international circulation. Furthermore, the tenders were required to be opened publicly with signed records of all the read-out information. 96.41% of all such tenders for NCT and ICT were advertised publicly as required in 2020 compared to 96.93% in 2019. Additionally, 94.23% were opened publicly in 2020 compared with 96.23% in 2018. This is the result of the Entities failing to fully comply with the requirement of advertising tenders on BOTH the PPA website and a newspaper of wide national circulation

### **PMI 2: Publication of Awards**

Section 31 (1) of Act 663 as amended, requires Entities to publish notices of procurement contract awards on the PPA website.

In 2019 29.80% of the tenders posted on the PPA website had notices for contracts awarded as compared to 58.86% in 2020.

### **PMI 3: Time for Tender Invitation and Opening**

This is the time the tenderers are allowed to put together their tenders. It is measured as the difference between the date the tender notice first appeared in the newspaper and the date of the tender opening. The average time given to Tenderers, irrespective of the procurement method used, in 2020 was 17 days as in 2019. This is more than the minimum period of 14 days required for National Competitive Tendering. PMI 6 shows that Price Quotation, which requires a minimum of 7 days, was the predominant method of procurement for both years. Thus, the Entities, on the average, gave the Tenderers enough time to respond to their tenders

### **PMI 4: Tenderer Participation**

This indicator records the level of responses Entities receive to their tender notices. This is a measure of the responsiveness of the marketplace to meet the needs of the Entities.

An average of 5 Tenderers responded to each tender notice in 2020 as in 2019. This is more than the minimum of 3 tenders needed to guarantee effective competitive tendering based on the predominant procurement method in 2020.

### **PMI 5: Responsive Tenders**

This indicator gives a measure of the ratio of responsive tenders that are received for each notice put out by the Entities.

In 2019, an average of 88.43% of tenders received were responsive to the requirements of the Entities which increased to 93.25% in 2020. Applying this ratio to the average number of tenders received shows that for each tender notice, approximately all five (5) tenderers recorded in 2020 as shown in PMI 4 were responsive thus making the overall tendering process in 2020 competitively conducted.

## **PMI 6: Method of Procurement**

This indicator showed the ratio of each of the recognised procurement methods bore to the number of tenders captured in the 2020 Assessment Exercise. The breakdown, shown in Table 3, gives the breakdown based on the total number of tenders put out in 2020 and shows that Price Quotation was the predominant procurement method as it was in 2019.

**TABLE 3: PROCUREMENT METHODS BASED ON THE TOTAL NUMBER OF TENDERS**

PROCUREMENT METHOD	PERCENTAGE	
	2020	2019
INTERNATIONAL COMPETITIVE TENDER	0.05%	0.29%
RESTRICTED TENDER	3.18%	4.13%
SINGLE SOURCE	5.50%	2.74%
NATIONAL COMPETITIVE TENDER	25.31%	32.01%
PRICE QUOTATION	64.19%	58.79%
LOW/MINOR VALUE PROCUREMENT	1.77%	2.04%

In terms of the values of the transactions captured, Table 4 gives the distribution per procurement method and shows the National Competitive Tendering as the predominant method of procurement in 2020 compared to 2019 which had Restricted Tendering as the predominant method. This shows that the Open Competition was the preferred procurement route in 2020. However, the use of the Single Source method of procurement also increased in 2020 due mainly to the items procured and activities undertaken to deal with the COVID-19 Pandemic.

**TABLE 4: DISTRIBUTION OF PROCUREMENT METHODS BASED ON TENDER VALUES**

PROCUREMENT METHOD	PERCENTAGE	
	2020	2019
INTERNATIONAL COMPETITIVE TENDER	0.01%	0.02%
RESTRICTED TENDER	9.46%	46.10%
SINGLE SOURCE	33.21%	6.51%
NATIONAL COMPETITIVE TENDER	45.19%	38.95%
PRICE QUOTATION	10.93%	8.05%
LOW/MINOR VALUE PROCUREMENT	1.20%	0.37%

## **PMI 7: Tender Processing Lead-Time**

This is the time period between the date of tender opening and the date of contract award. This period covers the period for evaluation, the period for seeking approvals and the signing of the contract. The turnaround time reduced from the 2019 figure of thirty-two (32) to twenty-eight (28) days in 2020. This is an indication of an improvement in the delivery of the processes leading to the award of contracts from the invitation of tenders.

## **PMI 8: Cancelled Tendering Procedure**



This indicator looks at the number of tendering procedures that were cancelled by the Entities.

Though approximately 8% of all tendering procedures were cancelled in line with the requirements of the provisions of Act 663 as amended in 2019, there was no record of cancelled tenders in 2020.

### **PMI 9: Protests**

This indicator captures the number of protests received and the ratio resolved.

Thirteen (13) tendering procedures had protest recorded compared to the 2019 score of twenty-one (21) tenders. The ratio of cases resolved satisfactorily also improved from 23.81% in 2019 to 30.77% in 2020.

### **PMI 10: Contract Dispute Resolution**

This indicator shows the number of contracts with disputes and how many of them were resolved using the provisions of the conditions of contract.

Twenty-one (21) contracts had disputes in 2020 compared to fourteen (14) contracts in 2019. However, there was no evidence recorded of any of them being resolved in the year under review.

### **PMI 11: Completion Rate**

The timely and acceptable completion of projects is measured by this indicator.

In 2019, 93.76% of contracts were completed with acceptable performance compared with 94.55% in 2020 and 91.64% had completion reports indicating an improvement over the 2019 score of 85.63%

### **Lessons Learnt**

The ideal setting for the data collection exercise was the Assessor meeting all the representatives of the Entity in a “conference” or group setting but this could not be achieved in all Entities as some were still observing the social distancing protocols associated with the COVID-19 Pandemic. That notwithstanding Entities broadly cooperated with the Assessors in the provision of the required data.

It must however be noted that in nearly all the Entities, the Assessors met mostly the Procurement Officers with a few management staff present. The only exception to this was with the Metropolitan/Municipal/District Assemblies where either the Chief Executive or the Coordinating Directors were always present.

The ease with which information was retrieved was a major concern as the Entities had not significantly improved on their record keeping regimes. This made the period for data collection longer than planned.

### **Conclusion**

As in all previous assessment exercises, the Public Procurement Model of Excellence (PPME) Tool was used to analyse the data collected in 2020 from 578 Entities. These Entities covered the low to high spend spectrum throughout the Country. This gave the data the national characteristic making the results reflect the levels of compliance with the requirements of the Public Procurement Act, 2003 (Act 663) as amended nationwide. All the factors used in the Assessment Exercise showed that nationally, in 2020 there had been an overall improvement in the conduct of public procurement relative to 2019.

## Recommendations

Though there had been overall improvement in the conduct of the procurement activities, this was still marginal and needs to be enhanced on a sustainable basis.

These recommendations are made with the aim of sustaining the gains made in the 2019 Assessment Exercise as well as enabling the PPA to assist the Entities to further improve on the conduct of their procurement activities:

1. Heads of Entities should actively engage with the Procurement Officers to appreciate their strategic role in the running of the Entities;
2. Entities should encourage their staff involved in procurement, viz. Procurement Officers and Engineers to acquire appropriate professional procurement or allied qualifications;
3. Entities should adequately resource their Procurement Units to make them fully functional;
4. Entities should ensure that notices of all contracts awarded are published on the website of PPA;
5. The training of the Procurement staff and Internal Auditors should be expanded to include training on Contract Management and Sustainable Public Procurement; Entities, on the back of such training, should take their Contract Management seriously and assign Officers the role of Contract Administrators to effectively supervise the contracts awarded;
6. The results of the 2020 Assessment Exercise showed there were still challenges associated with the handling of procurement related disputes and complaints and the posting of notices on contract awards by the Entities. As part of PPA's training programmes, there should always be practical sessions on how to undertake these activities; and
7. PPA should establish an implementable and sustainable regime to sanction Entities for non-compliance with the provisions of Act 663 as amended.

### 3.1.1 Due Diligence Unit (DDU)

During the period the DDU carried out extensive cost and value for money analysis which resulted in reduction of amounts totalling Four Hundred and Seventy-Three Million, Four Hundred and Fifty-Eight Thousand, Seven Hundred and Sixty-Nine Ghana Cedis, Twenty-Two Ghana Pesewas (**GHS 473,458,769.22**) that would have otherwise been contracted to the various requests that received by PPA.

Details	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Grand Total
Amount of Savings	83,664,030.97	175,888,231.11	134,275,359.89	79,631,147.26	<b>473,458,769.22</b>

### 3.1.2 Investigation on Ratification Requests

In the year under review, the PPA undertook investigations as a result of requests for ratification received from **69** Entities. These investigations were aimed at assisting the Board to take decisions on the requests for the ratification of the wrong use of certain provisions of Act 663, as amended.

### Monitoring of Tender Publications

Tender Notices published by Procurement Entities in the National Newspapers were monitored in the year 2021. A total of **Three Hundred and Ten (310)** tenders were monitored. The attention of

Entities were drawn to those advertisements that were not in compliance with the provisions of Act 663 as amended.

### **3.2.0 POLICY, PLANNING AND RESEARCH (PP&R)**

The PPA is mandated by section 3(a) (b) and (c) of the Public Procurement Act 2003, Act 663 as amended to develop best practice procurement policies, instructions and other regulatory documentation to ensure that government procurement achieves transparency, accountability and value for money. In the light of this, the PPA is working with other stakeholders to formulate and implement a policy document on the procurement of Sustainable timber and timber products, a policy document on procurement of locally assembled vehicles.

#### **3.2.1 Annual Work Plan and Quarterly Reports to Ministry of Finance (MoF)**

PPA's Annual Work Plan and Quarterly Performance Review Reports which were successfully prepared and submitted to the Ministry of Finance (MOF) as required by law, is culled from its 2018-2021 Strategic Plan. The main aim of preparing the Annual Work Plan and Quarterly Performance Review Reports is to systematically align the activities of PPA, and to monitor progress in line with its vision and mission, under the new Medium Term Development Plan of the Ministry of Finance, which, in itself aims at achieving the United Nation's Sustainable Development Goals (SDGs).

#### **3.2.2 Sustainable Public Procurement Policy on Timber and Timber Products**

The PPA has been liaising with the Nature and Development Programme (NDP), the Ministry of Lands and Natural Resources, as well as the Forestry Commission to develop the necessary policy measures under the sustainable Public Procurement Objectives of the Authority to ensure only **legal timber and timber products are procured and used** by Public Entities. Domestic Timber Contract Document and the Domestic Timber Inspection Certificate (DOSTIC) is being worked on to form part of the legal framework to enforce the policy. There has been a series of meeting to this effect. Some drafted documentation (**Contract to Purchase Legal Timber and Certificate of Legal Source of Timber**) has been reviewed. These documents will serve as proof of source of legal timber and actual use of legal timber in the execution of government projects. PPA will be consulted on the final document for the way forward in integrating requirements in our Standard Tender Documents to the extent that Act 663 as amended allows.

#### **3.2.3 Policy on Procurement of Locally Assembled Vehicles**

The PPA has put together a policy on the procurement of locally assembled vehicles. The Authority visited some automobile companies such as Universal Motors, Kantanka Automobile and Zonda Tech Limited and interacted with them to be well informed. In order to finalize the policy, PPA intends to organize a stakeholder meeting to pick on the minds of well-informed procurement practitioners.

### **3.3.0 CAPACITY DEVELOPMENT (CD)**

Capacity Development for Procurement Practitioners and Entity Managers are key measures to ensuring compliance with the Public Procurement Act (Act 663) as amended. The Capacity Development Policy of PPA sets out clear objectives which informed the activities of PPA's training and Capacity Development during the year under review. In this regard, the following training activities were undertaken in the year 2021 to build the capacity of Public Entities through:

- i. Short Term Training on Act 663 as amended,
- ii. Execution of Specialized Training Requests, and
- iii. Planned training programmes on the revised STDs for Framework Contracting (FWA) Principles and Guidelines.

### 3.3.1 Specialised Training Requests

In the year under review, the PPA continued to receive a number of specialised training requests from State Institutions across the country. The main objective of the Specialised Training was to assist these Entities to address peculiar/specific challenges they might be facing in the application of Public Procurement Act, 663 (2003) as amended.

#### Specialised Training Request

NAME OF ENTITY	TYPE OF TRAINING	NO. OF PARTICIPANTS
Local Government Service	Project and Contract Administration	1088
Food and Drugs Authority	Procurement Management and Best Practices	50
Ghana Institute of Languages	The Role of Entity Tender Committee Members in the Procurement Process	11
Bank of Ghana	Provisions of the Procurement Act	34
<b>Total</b>		<b>1,183</b>

### 3.3.2 Capacity Development on Framework Agreement (FWA) Training

The Authority, together with Ernest & Young (EY Group), trained Two Hundred and Fifty-five (255) public officers on Framework Agreement Principles, Guidelines and Standard Tender Documents. The table below indicates the breakdown of the training sessions.

#### Breakdown of the training sessions

No. of Session(s)	Venue	No. Invited	No. Attended
1	Virtual	25	23
8	Accra	178	122
1	Takoradi	35	27
2	Kumasi	63	51
1	Tamale	34	32
<b>Total</b>		<b>335</b>	<b>255</b>

### 3.3.3 Training Calendar

The PPA in the year under review developed a training calendar to meet the growing needs of Entities who are not able to afford specialised training for its staff. The training calendar is designed such that there is training session every quarter. Training includes Preparation of Tender Documents, Legal framework of Act 663 as amended, Preparation of Evaluation Reports, Contract Administration among others. The various training sessions held within the period under review were attended by Heads of Department, ETC Members, Procurement Officers, Accountants, Civil Engineers, Quantity Surveyors and other Stakeholders.

Details are shown in the table below:

NO.	TYPE OF WORKSHOP	DATE OF WORKSHOP	NO. OF PARTICIPANTS
1	Legal framework of the Public Procurement Act, 2003, Act 663 as amended	28 <sup>th</sup> June, 2021	<b>35</b>
2	Preparation of Tender using the Revised Tender Documents	29 <sup>th</sup> June – 1 <sup>st</sup> July, 2021	<b>49</b>
3	Preparation of Evaluation Reports using the Revised Tender Documents	6 <sup>th</sup> -8 <sup>th</sup> July, 2021	<b>35</b>

### 3.4.0 LEGAL AND BOARD AFFAIRS

#### 3.4.1 Legal

##### 3.4.1.1 Second Drafting of Public Procurement Regulations

In December 2021, an Internal validation of the Draft Procurement Regulations was held at a retreat by the Board Members. Members of the Board made certain amendments and same were forwarded to the Office of the Attorney-General's (A-G) Department for consideration for the final drafting. The A-G's and the Ministry of Justice has completed the Drafting Process for the Procurement Regulations.

##### 3.4.2 BOARD AFFAIRS

The Board executed its mandate by supporting the Authority's ongoing policy initiatives.

##### 3.4.2.1 Single Source & Restricted Tendering Procurement

The Board considered a number of applications for Single Source and Restricted Tendering from several procuring Entities in the reporting period, as summarized in the table below:

##### Summary of Single Source and Restricted Tendering (SSRT) for 2021

###### Summary of single source 2021

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Approved	105	175	129	249	<b>658</b>
Not Approved	78	75	95	87	<b>335</b>
<b>Total</b>	<b>183</b>	<b>250</b>	<b>224</b>	<b>336</b>	<b>984</b>

###### Summary of Restricted Tendering 2021

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Approved	35	54	49	81	<b>219</b>
Not Approved	48	31	44	48	<b>171</b>
<b>Total</b>	<b>83</b>	<b>85</b>	<b>93</b>	<b>129</b>	<b>390</b>

##### 3.4.2.2 Requests for Ratification

A number of institutions and government departments, which for various reasons neglected or failed to comply with the Procurement Act, applied to the Board for ratification of such procurement activities in order to complete the audit trail and payment requirements. Section 90 (2) (c) of the Public Procurement

Act, 2003 (Act 663) as amended, mandates the Board to investigate, consider and ratify contraventions of the Act. In the year under review, **69** institutions (**Annex III**) in variously applied to the Board to ratify the use of Single Source or Restricted Tendering methods without the Boards approval. The Board has been advised and is considering the submission of such infractions to the Auditor-General in future, for onward submission to Parliament for the appropriate sanctions.

### **3.5.0 MANAGEMENT INFORMATION SYSTEMS (MIS)**

#### **3.5.1 Ghana Electronic Procurement System (GHANEPS)**

To ensure transparency and efficiency in the Procurement process, The PPA introduced e-GP in 2019. Since its introduction, procuring entities have been trained on its usage. This training has enhanced procurement activities throughout the year with a total of Three Thousand, Nine Hundred and Ninety-Four (3,994) participants trained. These include Management staff, Procurement Officers and suppliers. Details is as follows:

<b>s/n</b>	<b>Participants/Group</b>	<b>No. of Participants</b>
1	Management Staff	<b>1,499</b>
2	Procurement Officers	<b>1,398</b>
3	Services Providers	<b>1,097</b>
<b>Total</b>		<b>3,994</b>

#### **3.5.2 Website Activities**

The Authority, within the year under review provided assistance to Procuring Entities with the publication of procurement related information on the Authority's website. Details are as follows:

<b>s/n</b>	<b>Website Activity</b>	<b>Numbers</b>
	Tender Published	816
	Open Tender Contracts	129
	Restricted Tender Contracts	242
	Single Source Contracts	222
	Expression of Interest (EoI)	41
<b>Total</b>		<b>1,450</b>

A total of One Thousand, Four Hundred and Fifty (**1,450**) publications were posted on the Authority's website from the beginning of the year. This has shown a decline on the website activities as compared to the previous year with a total of (**1,813**) publications. The Authority will entreat Entities to post their tenders and contracts on the PPA website to promote transparency in procurement activities.

#### **3.5.3 Supplier Database**

Registration of both local and foreign Service Providers (Consultants, Contractors and Suppliers) on the PPA Centralised Supplier Registration Portal continued. In all, 36, 478 local and foreign service providers were registered on the PPA Portal. Within the year under review the details of such activities are as follows:

1. Total number of registration -	<b>36,478</b>
2. Total number of approved suppliers -	<b>21,650</b>
3. Total number of paid-up suppliers-	<b>30,034</b>

### 3.6.0 Human Resource

#### Staffing Position

The numerical strength of the Authority as at the end of year 2021 was 59. Details of staffing information/data is provided in table 6 below

Directorate/ Position	CEO	Deputy CEO's	Directors	Deputy Directors	Chief Officers	Prin. Officers	Senior Officers	Officers	Assist. Officer s	Drivers	Disp. Riders	Office Clerk	Total
CEO'S Secretariat	1		-	-	-	1	1	-	-	-	-	2	5
CD/Admin	-	-	-	-	2	-	2	1	1	-	-	-	6
RP&P	-		1	-	1	-	-	1	-	-	-	-	3
CM&E	-	-	1	-	3	2	1	-	-	-	-	-	6
MIS	-	1	-	1	-	-	2	-	-	-	-	-	4
Legal	-		1	-	-	-	2	-	-	-	-	-	3
Corporate Affairs	-	-	-		-	1	-	1	-	6	1	-	9
Finance	-	-	-	1	1	-	-	1	1	-	-	-	4
HR	-	-	-	-	1	-	1	-	-	-	-	-	2
Procurement	-	-	-	-	-	-	1	-	-	-	-	-	1
Internal Audit	-	-	-	-	-	1	-	-	1	-	-	-	2
Zonal Office(KSI)	-	-	-	1	-	1	1	1	-	1	-	-	5
Zonal Office(T'di)	-	-	-	1	1	-		1	1	1	-	-	5
DDU					1	1	2	-	-				4
<b>Total</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>10</b>	<b>7</b>	<b>12</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>59</b>



### **3.6.2 Scheme of Service for the Authority**

The Organisational Structure and Composition of Grades was submitted by the Authority as a requirement to the Public Service Commission (PSC) for approval as well as Scheme of Service Document. The Authority received a response formally from the Public Service Commission indicating the approval for the Organisational Structure and Composition of Grades after the updates were completed.

### **3.6.3 Recruitment**

Ministry of Finance granted Financial Clearance for the recruitment of four (4) officers during the year under review. These include Assistant Administrative Officer for the Kumasi Zonal Office, an Assistant Finance Officer, a Driver and a Legal Officer for the PPA Head Office-Accra.

### **3.6.4 Resignation**

During the year under review, Management accepted the resignation of four (4) officers.

### **3.7.0 CORPORATE AFFAIRS**

The PPA undertook a number of awareness and stakeholder engagements activities and programmes in the year 2021. These included Advertisers Announcements and Interviews on issues bothering on Public Procurement. The PPA successfully held its 10<sup>th</sup> Public Forum under the theme **"Public Procurement, Propelling the wheels of the Private Sector to deliver the Ghana Beyond Aid Agenda"**. The bi-Monthly e-bulletins were duly published quarterly on the website during the period under review.

In the spirit of Peer Learning & Benchmarking, the PPA hosted a five- member delegation from the Gambian Public Procurement Authority (GPPA) to acquaint themselves with the operations of PPA and shared best practices.

Additionally, the Authority participated in a stakeholder engagement organised by the Ghana Anti-Corruption Coalition. The exercise was geared towards the improvement of disclosure on procurement related data.

### **3.8.0 FINANCE AND AUDIT**

The Public Procurement Authority, as a wholly subvented GoG organization, continued to receive periodic releases from government for its operations during the year under review. Other sources of funds came from Development Partners. The Authority operates a four-year rolling Programme Based Budgeting (PBB) system for government institutions, which is now geared towards the National Medium Term Development Policy Framework (NMTDPF).

Inflows into the Authority's budget in 2021 were solely received from the Government of Ghana (GoG). Comparative figures in the Authority's 2021 and 2020 budgets in relation to actual funds released by the Ministry of Finance (MoF) are as shown in the table below:

## Approved Budgets and Actual Releases for 2021 Under GOG Funding

	2021			2020		
EXPENDITURE ITEMS	APPROVED (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)	APPROVED (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)
Compensation of Employees	4,566,440.00	4,798,500.84	(232,060.84)	4,252,383	2,012,204	2,240,179
Goods and Services	2440,929.00	4,451,999.28	(2,011,070.28)	3,630,000	3,325,419	304,581
Capital Expenditure	1246516.00	632699.60	613816.40	762,866	762,366	500
<b>Total</b>	<b>8,253,885.00</b>	<b>9,883,199.72</b>	<b>(1,629,314.72)</b>	<b>8,645,249</b>	<b>6,099,989</b>	<b>2,545,259</b>

### 3.8.1 Donor Funding Support

PPA obtained support from development partners for developmental activities.

### 3.8.2 Financial Statement for the year

The audited Income and Expenditure account for the year ended 31<sup>st</sup> December 2021 is presented in **Annex II**.

## 4.0 THE MAIN CHALLENGES ENCOUNTERED IN THE YEAR

### 4.1. Internal Challenges

#### Funding

Apart from lack of funding for some of the programmes, delays were experienced with fund releases, even when prior approval for GoG funds had been secured. Such situations resulted in delays in programme implementation and the performance of critical regulatory functions. Development Partners' funds proved useful in running some of our programmes during the year.

#### Inadequate Head Office Space

PPA operates from rented premises and it is a challenge providing adequate office accommodation to meet the growing needs. A permanent office would be beneficial for the operations of the office.

#### Inadequate Conditions of Service

It is very difficult for PPA to retain middle level management due to inadequate conditions of service. Remuneration levels for staff of the Authority continues to pose a huge problem. The organisation keeps losing key staff as a result. Efforts to replace such staff has proved an enormous task as prospective applicants are unwilling to settle for the rather low salary levels associated with the positions to be filled.

### 4.2 External Challenges (to PPA)

## **Wrong Perception**

Despite the potential for developing local industry through public procurement, many local Micro, Small and Medium Enterprises (MSMEs) do not participate in public procurement, for the following reasons, among others:

- a perception (and at times the reality) that the government is a slow payer, difficult to work with or has its own favoured suppliers for contract award.
- a feeling among MSMEs based on anecdotal reports that corruption plays a part in contract award decisions.
- a perception that the Authority awards all government contracts to suppliers and prospective contractors.

However, there is an incredible improvement in this perception as the Authority has taken measures to improve its relationship (through training, administrative review of disputes/complaints as well as improving compliance) with the private sector during the year.

## **Lack of Capacity of Service Providers**

Inadequate capacity on the part of local suppliers, consultants, contractors, architects and engineers to participate in tenders advertised internationally and locally, particularly when values are huge.

## **Interest Rates**

The introduction of Tender Declaration form in the Revised Standard Tender Documents has curbed the high interest rates demanded by vendors on small assignments. However, medium to large assignments demand tender security to ensure commitment and execution of the assignment.

## **Lack of Capacity for Procurement Officers**

Majority of practitioners involved in public procurement lack the requisite expertise, and knowledge of the law governing the practice to execute various tasks related to the public procurement process.

## **Deliberate Project Deliverable Overruns**

These over-runs are characterized by cost escalations, especially delays in delivery time and the abandonment of projects which negate the attainment of "value-for-money" and development objectives.

## **Posting of Procurement Plans, Tender Awards and Contract Awards**

Many entities failed to post their procurement plans, tenders, and Contract awards on PPA's website, even though they have been trained to do so. PPA would continue monitoring this and keep reminding entities at training sessions and also through press releases of the need to do so.

## **Others**

- i. Failure on the part of procuring entities to abide by threshold requirements and also to notify unsuccessful tenderers of the award of contracts in a timely manner.
- ii. Inadequate ICT facilities in the rural areas. Some Entities are unable to post procurement plans or take advantage of ICT/GHANEPS to improve procurement performance.
- iii. Frequent use of specialized procurement methods such as Restricted Tendering and Single Sourcing **without approval**.
- iv. Over pricing of tender documents by the Procurement Entities. The price should just cover the cost of its production.
- v. Creation of artificial shortages in the sale of tender documents;
- vi. Non-adherence to “same day” closure and opening of tenders;
- vii. Delay by entities in paying service providers;
- viii. Numerous requests for single source approvals for low value procurements often occasioned by a lack of knowledge in the application of other methods and concepts of procurement;
- ix. Inability to correctly follow prescribed procedures;
- x. Inadequate Tender Evaluation skills;
- xi. Fragmentation of procurement of common-user items resulting in large price variations.

## **5.0 WAY FORWARD/REMEDIES/RECOMMENDATIONS**

### **5.1 INTERNAL REMEDIES**

#### **Funding for PPA Programmes**

While PPA would continue to depend on Government subvention and Development Partners for funding for most of its programmes and material resources, efforts would be made to seek additional funding through Internally Generated Funds. It is however expected that the perennial problem of late release of funds would be solved so that PPA can expeditiously carry out its functions.

#### **Permanent Head Office**

PPA has been allocated land for construction of a Head Office building. Efforts would have to be made to secure funds to construct the envisaged permanent head office.

#### **Staff Retention**

Efforts would be made to continue to attract high caliber staff, and various strategies would need to be applied to retain them to enable the authority to carry out its mandate effectively.

### **5.2 EXTERNAL REMEDIES**

#### **Procurement Planning**

More entities would be trained in procurement planning and posting of plans on the PPA website and on GHANEPS.

#### **Capacity Development**

Training of procurement practitioners would continue. Also, service providers, and other oversight bodies would be beneficiaries of PPA's capacity development programmes.

### **Adherence to Anti-Corruption Measures**

Wherever anti-corruption rules are made, it is possible to find persons that will attempt to act to the contrary. Apart from the monitoring/feedback activities of the PPA, Section 92 of the Act 663 as amended acts as a deterrent for perpetrators of corrupt practices. This section prescribes penalties for persons who would contravene any provision of the Act. PPA will continue to initiate measures to clamp down on any activities of perpetrators of corrupt practices in public procurement to enhance the effective implementation of the Act.

### **6.0 CONCLUSION**

It is worth noting that there have been marked improvements in the levels of compliance achieved in 2021 over the 2020 achievements especially in the area of Online Procurement Planning, Contract Administration, Publication of Contract Awards, Complaints and Disputes handling. This confirms that PPA's interventions through Training Programmes and issuing of Guidelines yielded positive results. As part of our programmes in the coming year, coverage of our monitoring functions would be increased further by being visible in other regions (Volta and Northern) to monitor compliance of Act 663 as amended and also reach more 'low spend' entities across sectors throughout the country, following our presence in the regions. Our short-term training would be continued so as to improve the capacity of entities, service providers, CSOs, Media, and other key stakeholders to operate efficiently and effectively in the procurement system. PPA would continue to press for greater efficiency of procurement within the Public Sector through active public education and awareness programmes in order to secure judicious use of public funds.

PPA would continue to count on Government and Development Partners' support in implementing its planned programmes.

## ANNEXES

## **ANNEX I**

### **MEMBERS OF THE PPA GOVERNING BOARD**



Professor Douglas Boateng, Africa's first ever appointed Professor Extraordinaire for supply and value chain management (SBL UNISA), is an International Professional Certified Chartered Director and an adjunct academic. Independently recognised as one of the vertical specific global strategic thinkers on procurement, governance, logistics, and industrial engineering in the context of supply and value chain management, he continues to play leading academic and industrial roles in supply chain strategy development and implementation, both in Africa, and around the world.

He holds, amongst other qualifications, an Institute of Directors Graduate Certificate and Diploma in Company Direction, MSc in logistics in Manufacturing systems and a Doctor of Engineering (Warwick). He is also an elected FELLOW of: Institute of Directors – UK & South Africa; Society of Operations Engineers – UK; Institution of Plant Engineers – UK; Chartered Institute of Logistics and Transport – UK & South Africa; Chartered Management Institute – UK; Chartered Institute of Procurement and Supply – UK; Institute of Business Consulting – UK; and the Institute of Operations Management – UK.

Recognized for his outstanding contribution to the academic and industrial advancement of local and international aspects of supply chain management he was bestowed with a Platinum Life Time Global Achievers Award (2016) and a Life Time Achievers Award (2013) by the Chartered Institute of Procurement and Supply, and its various local industry associations. In 2016, Professor Boateng was honoured by CEO Titans Building Nations with a Life time Achievers Award for exceptional work done in the area of industrial engineering, procurement, and supply chain management in a developing world context. He has also been publicly acknowledged by leading institutions, including the Commonwealth Business Council, for his ongoing contribution to the rapidly emerging concept of strategic sourcing and its inextricable link to Africa's long-term industrialisation and socio-economic development.

Professor Boateng has been an elected member of the UK's Institute of Directors for over 20 years, and continues to assist local and international organisations and CEOs with board level, directional, accountability and governance matters. For more information visit [www.douglasboateng.com](http://www.douglasboateng.com) and [www.panavest.com](http://www.panavest.com)



Frank Mante appointed Chief Executive Officer of the Public Procurement Authority (PPA) in November, 2021, by His Excellency the President of Ghana. Prior to his appointment, he served as a Deputy Chief Executive - Technical/ Operations at the PPA in July, 2019 and was eventually appointed as Acting Chief Executive from August 2019 until his appointment as substantive Chief Executive Officer.

Prior to joining PPA, Frank served as the Procurement Director at the Millennium Development Authority (MiDA), Ghana and was responsible for all the procurement and contract administration activities under the Power Compact (Compact II) with total procurement estimated at US\$ 535million. with the support of the

Procurement Agent, the Procurement Unit and the various project units.

**Frank Mante, FCIPS, CMILT, CPSM, LLM,  
MBA, BA, LLB, Dip. HND**

**Chief Executive Officer, Public**

Frank also worked with Crown was Agents Ghana Limited between 2012-2017 as the Project Procurement Manager, Team Leader and eventually Country Manager during which period,

he provided procurement support to DFID, USAID, JSI, AfDB, Ecobank Group and many public institutions in Ghana.

Frank has over 21 years' working experience in Ghana, the West African sub-region and the United Kingdom, having worked in different institutions. In addition to procurement, he has a background in banking, marketing/sales and he has lectured in procurement and supply chain management related courses in over five Universities in Ghana.

Frank holds the following professional and academic qualifications: Fellow of the Chartered Institute of Procurement & Supply (FCIPS, CIPS-UK), Certified Professional in Supply Management (CPSM) from the Institute for Supply Management (ISM-USA), Chartered Member of the Chartered Institute of Logistics and Transport (CMILT, CILT-UK), Master of Laws (LLM) in Public Procurement Law and Policy at the School of Law, University of



Nottingham, Master of Business Administration (MBA) in Marketing from the University of Leicester-UK, LLB from the Mountcrest University College, BA (Hons) in Banking, Economics with Law from London Metropolitan University, Diploma in Management (Banking & Finance) from the University of Leicester, Higher National Diploma (HND) in Purchasing and Supply and a Teacher's Certificate 'A' from the Tamale Training College.



Mr. Samuel Baidoo holds an Honours degree in Law & Political Science from the University of Ghana, Legon (1979) and the Professional Qualifying Certificate from the Ghana School of Law, Accra (1981). He also holds a Certified Mediator's Certificate in Commercial Law from the A. A. White Dispute Resolution Centre, University of Houston Law Centre.

Nee has broad experience as a transaction Lawyer in negotiations, mergers and acquisitions, drafting partnership agreements, shareholder agreements, real estate, lease agreements and other contractual documents.

He brings to the table 35 years of valuable experience working in Ghana and other jurisdictions. He specializes in providing legal and business services to both private and corporate clients. In the course of his career, he has represented several companies in a variety of legal matters including but not limited to cross border commercial transactions, advising financial institutions, corporate arbitrations, administrative hearings related to individual employee eligibility for unemployment and other matters. He has also conducted legal research into various transactional matters and provided legal opinions and analysis related to such research.

Nee has worked variously in the UK and Ghana, and is currently the Managing Partner of Baidoo Amoako & Associates, a Corporate Law Firm based in Accr



Mrs. Stella Dede Williams is the current Director for Monitoring & Evaluation at the Ministry of Finance, Ghana. Mrs. Williams graduated from the Kwame Nkrumah University of Science and Technology in 1986 with a Bachelor's Degree in Planning. She also obtained a master's degree in development studies (with specialization in Local & Regional Development) from the Institute of Social Studies, Erasmus University, the Netherlands in 1998.

She started her career at the Ministry of Finance in 1989 and has gained extensive experience in Economic Policy Management. She has held positions in various Divisions in the Ministry. She was a key player in the development of Ghana's first Public Investment Programme, the development of the Medium Term Expenditure Framework (MTEF) and reforms in Public Financial Management. Stella was also at one point Coordinator for the Government's Financial Sector Reform Programme and played an active role in promoting the aid effectiveness agenda in Ghana.

Before taking up her current position as the Director for Monitoring and Evaluation, she was seconded to the African Development Bank for three years as a Senior Advisor to the Executive Director representing, Ghana, Gambia, Liberia, Sierra Leone and Sudan. Mrs. Williams has held several positions at the Ministry of Finance since joining in 1989 as an Assistant Economic Planning Officer, Investment and Project Analysis Division. These include Economics Officer – Investment and Project Analysis Division; Senior Economics Officer – Budget Division; Senior Economics Officer – Officer in Charge of Complaints Desk for Revenue Agencies & Parliamentary Liaison; Senior Economics Officer – Attached to the Office of the Minister of Finance & Economic Planning; Principal Economics Officer-Seconded to the Ministry of Education and Sports (Office of the Minister); Principal Economics Officer (Financial Sector Division); Principal Economics Officer/Project Coordinator, World Bank Funded Economic Capacity Building Project- Financial Sector Reform (EMCB-FSR Project); Chief Economics Officer – External Resource Mobilization (Multilateral) Division – Head, African Development Bank & Head, UN Systems Unit.

Stella has held several Memberships on Boards and Committees, including as a Non-Executive Director, Ghana Reinsurance Company & the Ghana National Population Council from 2007 to 2013.

She loves reading, traveling, cooking and gardening, and is married with two adult children.

Mrs. Tina Swatson Eshun graduated with a BSc Civil Engineering in 1985 from the Kwame Nkrumah University of Science and Technology and obtained an MSc (Transportation Engineering) from Imperial College, University of London, in 1987. Tina started her career as a Teaching Assistant at the Department of Civil Engineering, KNUST and later as a Lecturer. She travelled widely to Angola, Algeria, Gabon and Republic of Congo from 1991 to 1996, when she returned to Ghana to take up a position as Marketing Manager of Gabrho Ltd, a family owned pineapple farming and exporting venture. She became the Vice President of the Horticulturists' Association of Ghana and served on several committees including the Technical Committee of the Ghana Standards Board for development of standards in production and handling of various horticultural produce, Steering Committees of the Horticulture Export Industry Initiative (HEII) and its follow up, the Export Marketing and Quality Assurance Program (EMQAP). These were multimillion-dollar World Bank funded Programs at the Ministry of Agriculture to expand Ghana's Horticultural Export Industry. She also headed a Task force set up to define a road map for EurepGAP Certification for exporters of Ghanaian Horticultural Produce into the EU Market. She was a member of the GhanaGAP Steering Committee.

Tina worked as a full time Civil Engineering consultant when her company was one of two Export Companies taken over and used as the nucleus for a World Bank funded Export Marketing Company with five outgrower groups in the pineapple growing belt of the Eastern Region.

As a consultant Civil Engineer, Tina was involved in various studies and projects including Design of Urban Roads in the Sekondi/Takoradi Metropolis; Design and Construction Supervision of Cocoa Feeder Roads funded by the EU in Ashanti and Brong Ahafo Regions; and Emergency protection of the Weija Dam catchment area. She was the Site Engineer responsible for construction supervision of 30 Presidential Villas built at Ridge, Accra, for the AU Summit in July 2007. She has since 2002 been a consultant to Schlumberger in their program for sponsoring non-Anglophone African students to study Engineering in Ghana.

She was named a Fellow of the inaugural Africa Leadership Initiative Class of 2002, and also served in 2015 and 2016, as a Senior Executive in the Fund Raising Office of the

NPP 2016 Presidential Campaign, where she was directly responsible for a number of innovative fund raising activities.

Tina is currently employed at the Ministry of Finance and Economic Planning as a Technical Advisor to the Minister.

She is Christian, has been active at the St. Anthony of Padua Anglican Church serving on the Parochial Church Council and as Parish Council Secretary since 2006.

She is married with two adult children.

Patricia holds an MSc in Financial Management.

She has been involved in attracting direct foreign investments into Ghana since the 1990s. She also established Safar Direct in the UK in 1995 to promote Ghana pineapples. Subsequently, in 1997, Patricia was a founding partner of Blue Skies Products Ghana Ltd, which formed the basis for development of an international group, which has now achieved an annual turnover of £50 million pounds sterling.

Having identified the potential of inward investment in Ghana, Patricia established JCS Investments Ltd. to drive capital into the private sector. She is currently the Managing Director of JCS Investment Ltd. and strongly committed to the principles of inclusive business and promotion of off-grid energy solutions. She is mindful of Ghana's objective of achieving reliable energy supplies that help bridge the 'energy gap' that currently hinders economic development. Her focus is on developing efficient and reliable solutions that support inclusive, sustainable businesses.

JCS Investments Ltd. is licensed with the *Securities and Exchange Commission* in Ghana and is actively working to support agriculture businesses using the latest technology, including the application of 'mobile money' services to strengthen business development.

Patricia was appointed the fund manager of Activity Venture Capital. She then set up the first micro finance equity fund domiciled in Ghana in association with Goodwell Investments of Holland. Following on from this, she identified a block on foreign investment and pushed the boundaries to allow foreign Impact Investors to be allowed to invest up to 20% equity in Rural Banks. She then managed and executed the first such investment in Ghana. Her experience, built up over the last 20 years, has given Patricia an in-depth understanding of agri-business in Ghana and the practical issues faced in setting up 'value add' ventures.

Patricia's previous experience includes being a founding partner of two pioneering and award winning agriculturally-focused, 'value add' businesses in Ghana. Taken together, and viewed in the context of the related businesses that have followed, these ventures have created thousands of new jobs. They provide evidence of the potential of new SMEs that build on relevant expertise, adopt a sustainable philosophy, and harness the natural resources that are available in the country. Her main areas of interest include inclusive businesses; rural development; renewable energy; agribusiness and financial inclusion.



Dr. Emmanuel Yaw Boakye holds a BSc, an MPhil. and a Ph.D. degree in Agriculture (Soil Science) from the University of Ghana, Legon. He has held several positions and is currently the Technical Director at the Office of the Minister for Procurement. He held previous positions as a Lecturer at the University of Ghana, Legon; the Project Director of the Kristo Asafo Group of Companies; the Project Coordinator of VEPEAG (Vegetable Producers and Exporters Association), as a Teaching Assistant at the University of Ghana, Legon and Export Director of KASKAM Company, Accra.

He also holds certificates in procurement from International Law Institute (George Town university, USA); Fundraising from Larcof International, USA, and in Export Management from the Export Promotion Council, Ghana. He is working towards obtaining the MCIPS from the Chartered Institute of Purchasing & Supply.

Dr. Boakye has been a Reviewer of the Canadian Journal of Microbiology since 2015 and is a Member on several boards, including Larcof Ghana; Soil Science Society of Ghana; African Journal of Agriculture; Symbiosis International Association. He is currently Board Chairman of the Kristo Asafo Schools and a Board member of Public Procurement Authority (PPA).



Mr. F. D. Kofi Owusu is an alumnus of Prempeh College. He holds a Bachelor of Arts (BA) degree in Marketing & Finance concentration with Communications, from the University of Texas, Arlington. He also holds Life & Casualty and Real Estate Licenses from the State of Texas.

He is the CEO/Founder of ZAC Company Limited (a computer services business) and Kayles Company Limited (a real estate company). Kofi is a Senior Executive with over 20 years Business Management, Crisis & Problem Solving Leadership experience, with demonstrated results in Sales, Marketing and People Leadership. He is known for excellence in deal negotiation and communications. He also has proven fundraising & event planning competency, with strong cross-group collaboration skills to manage large teams.

Mr. Kofi Owusu's work experience spans a number of senior management positions held in private and export oriented companies, some of which he either founded or co-founded. He currently sits on some Boards, including Dalex Finance Company Ltd. and Reliance Personnel and Logistics Co. Ltd.

He is an active Member of the Friends of the Heart not-for-profit organization that raises funds in support of the Ghana Heart Foundation/National Cardio-Thoracic Centre in Accra, Ghana. Kofi is married with five children.

Godfred Yeboah Dame was born on June 5, 1979. He attended Adisadel College in Cape Coast where he obtained his GCE Ordinary Level and Advanced Level Certificates between 1989 and 1996.

He graduated with a Bachelor of Laws degree (LLB) in 2001 at the University of Ghana and further proceeded to the Ghana School of Law from where he obtained his professional law qualification in 2003.

Godfred Yeboah Dame was called to the Bar in October 2003, and started his professional legal practice with the firm of Messrs. Akufo-Addo, Prempeh & Co., a law firm in Ghana, specializing in various aspects of civil litigation.

In 2006, in recognition of his contribution towards the defense of media and human rights, rule of law, and civil liberties generally in Ghana, Mr. Dame was awarded the Open Society Initiative Fellowship, and selected to pursue the Programme in Comparative Media Law and Policy (PCMLP) at the University of Oxford's Centre for Socio-Legal Studies.

From 2011 to 2016, Godfred Dame was part of the teaching faculty for Company Law and Practice at the Ghana School of Law.

In January 2017, he was appointed as a teacher in Advocacy and Legal Ethics at the Ghana School of Law, a commitment he was unable to fulfil as a result of his appointment as Deputy Attorney-General and Minister for Justice in President Akufo-Addo's first term administration.

He also served on very sensitive committees of the Ghana Bar Association contributing to the formulation of policy in the training of lawyers, notable among them being the Pupilage and Juniors Committee, which is concerned with the upholding of standards among junior practitioners of the law. In 2014, he was appointed a member of the Ghana Bar Association's legal team. Mr. Dame, between 2009 and 2017, served as the Vice-Chairman of the Disciplinary Committee of the Ghana Football Association.

Earlier, from 2008 to 2009, he had been Chairman of the Greater-Accra Regional Football Association's Disciplinary Committee. From 2011 to 2017, he was also a member of the Ghana Football Association Elections Committee.

In 2013, Dame with three of the New Patriotic Party's former Attorneys-General, Hon. Papa Owusu-Ankomah, Hon. Ayikoi Otoo and Hon. Joe Ghartey, was appointed to review the 2013 Election Petition Verdict. They came up with proposals to avoid a defeat of the Party in the 2016 elections which would result in another election petition, after having already served as one of the counsel for the Petitioners in the Election Petition.

In 2016, he became a member of the New Patriotic Party Manifesto Committee on Governance which drafted the Party's proposed policies for the Legal and Governance Sector.

In 2017, he was appointed Deputy Attorney-General and Deputy Minister for Justice of Ghana, a position he held until 6<sup>th</sup> January, 2021.

In that position, he distinguished himself in his active defense of the Government in various high-profile lawsuits against the Government and international arbitration involving the Government of Ghana.

His tremendous performance transformed the image of the Attorney-General's Office into a formidable force in litigation. He is particularly noted for leading the efforts of the Government to recover the money paid businessman, Alfred Agbesi Woyome, ensuring the termination of three mining leases given in favour of Exton Cubic Company Limited, the challenge to the constitutionality of the appointment of Mr. Martin Amidu as Special Prosecutor, the challenge to the creation of new regions in Ghana, the challenge to the compilation of a new register of voters by the National Democratic Congress and many other cases.

He served on the Legal Service Board, the Ministerial Advisory Board of the Ministry of Justice, the Board of the University of Ghana Medical Centre and the Board of the Public Procurement Authority.

On January 21, 2021, he was nominated by President Akufo-Addo as the Attorney General and Minister for Justice and sworn into office on 5<sup>th</sup> March, 2021 after securing the prior approval of Parliament.

Mr. Godfred Yeboah Dame is currently the 25<sup>th</sup> Attorney-General and Minister for Justice that Ghana has had.

He is a Christian and married to Dr Joycelyn Akosua Assimeng Dame, a Pediatric Infectious Disease Specialist with whom he has two children.





Mrs. Lesley Dodoo is a lawyer with 20 years work experience after being called to the Ghana Bar. She has mostly worked in the public sector, with 12 years in the Office of Legal Affairs of the Ministry of Finance & Economic Planning where she progressed to the position of Principal Legal Counsel. Mrs. Dodoo is currently the Legal Director & Board Secretary of the Public Procurement Authority of Ghana, which she joined in 2007.

She has served in various senior advisory & administrative capacities giving legal advice on legal issues in financial sector regulation and more recently on public procurement policy and regulation. Her work experience has included the negotiation and review of government loan agreements, government funding approval procedures, resolution of contractual disputes, contracts management, regulatory compliance, administrative review of contractor complaints in the public procurement system, interpretation and advice on the Public Procurement Act of Ghana, drafting of proposals for legislation, Board Secretarial work and advising on corporate governance issues.

Mrs. Dodoo holds a first degree in Law (BA Law/Spanish) from the University of Ghana, Legon; a Professional Qualifying Certificate in Law from the Ghana School of Law which licenses her to practice Law in Ghana (B.L. - Barrister-at-Law); an MBA in Corporate Strategy & Economic Policy from the Maastricht School of Management, the Netherlands (2003) and a Masters in Public Procurement Law & Policy (LLM) from the University of Nottingham, UK

Annex II  
Statements For The Year Ended 31st December, 2021

# **Public Procurement Authority**

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**Annual Financial Statements  
for the year ended 31 December 2021**



# Public Procurement Authority

Annual Financial Statements for the year ended 31 December 2021

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# Public Procurement Authority

Annual Financial Statements for the year ended 31 December 2021

## General Information

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<b>Directors</b>	Prof. Christopher Ameyaw-Akumfi	Chairman	Appointed on 1/10/2021
	Mr. Samuel Richard Nee Baidoo	Vice Chairman	Appointed on 1/10/2021
	Mad. Patricia Safo	Member	Appointed on 1/10/2021
	Mrs. Ernestina Swatson Eshun	Member	Appointed on 1/10/2021
	Hon. Diana Asonaba Dapaah	Member	Appointed on 1/10/2021
	Dr. Alhassan Iddrisu	Member	Appointed on 1/10/2021
	Mr. Isaac Kofi Amoah	Member	Appointed on 1/10/2021
	Mr. Hayford Amoh	Member	Appointed on 1/10/2021
	Prof. Douglas Boateng	former Chairman	Retired on 1/10/2021
	Mr. Godfred Dame	Member	Retired on 1/10/2021
	Dr. Emmanuel Yaw Boakye	Member	Retired on 1/10/2021
	Mrs. Stella D. Williams	Member	Retired on 1/10/2021
	Mr. Francis D. Kofi Owusu	Member	Retired on 1/10/2021
	Mr. Frank Mante	Ag. CEO	

**Registered Office**  
6th Floor  
SSNIT Emporium Building  
Airport City  
Accra

**Bankers**  
Bank of Ghana  
National Investment Bank Limited  
Zenith Bank (Ghana) Limited

**Independent auditors**  
Intellisys  
No. 2, Lardzeh Crescent  
North Dzorwulu  
P.O.Box KN 4169  
Kaneshie, Accra

**Secretary**  
Mrs. Lesley Dodoo

# Public Procurement Authority

Annual Financial Statements for the year ended 31 December 2021

## Report of Directors

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The Directors present their report and the audited financial statements of Public Procurement Authority for the year ended 31 December 2021, which disclose the state of the affairs of the Authority.

The Directors are responsible for the preparation and fair presentation of the financial statements, comprising the statement of financial position as at 31 December 2021, the statement of comprehensive income, the statement of changes in accumulated fund and the statement of cash flows for the year then ended, and other explanatory notes in accordance with International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants, Ghana.

The Directors are required to ensure that adequate accounting records are maintained so as to disclose at reasonable adequacy, the financial position of the Authority. They are also responsible for steps to safeguard the assets of the Authority and to prevent and detect fraud and other irregularities. They must present financial statements for each financial year, which give a true and fair view of the affairs of the Authority, and the results for that period. In preparing these financial statements, they are required to:

- \* Select suitable accounting policies and apply them on a consistent basis using reasonable and prudent judgement.
- \* state whether or not the relevant Acts and International Financial Reporting Standards (IFRS) have been adhered to and explain material departures thereto.
- \* use the going concern basis unless it is inappropriate.

The Board acknowledge its responsibility for ensuring the preparation of the annual financial statements in accordance with IFRS and the responsibility of external auditors to report on these financial statements. The Board is responsible for ensuring the maintenance of adequate accounting records and an effective system of internal controls and risk management.

Nothing has come to the Board attention, to indicate any material breakdown in the functioning of the internal controls and systems during the period under review, which could have a material impact on the business.

The financial statements are prepared from the accounting records on the basis of consistent use of appropriate records supported by reasonable and prudent judgements and estimates that fairly present the state of affairs of the Authority. The financial statements have been prepared on a going concern basis and there is no reason to believe that the Authority will not continue as going concern in the next financial year. The Directors confirm that in preparing the financial statements, they have:

- \* selected suitable accounting policies and applied them consistently.
- \* made judgements and estimates that are reasonable and prudent.
- \* followed the International Financial Reporting Standards.
- \* prepared the financial statements on the going concern basis.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Authority and to enable them ensure that the financial statements comply with all the relevant Acts. They are also responsible for safe guarding the assets of the Authority and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Financial result

The Authority generated a deficit for the year ended 31 December 2021 of GHS368,589 (2020: surplus of GHS306,844).

The Authority's revenue increased from GHS6,160,784 in the prior year to GHS9,883,200 for the year ended 31 December 2021.

# Public Procurement Authority

Annual Financial Statements for the year ended 31 December 2021

## Report of Directors

### Events after reporting date

A judgement was passed in favour of Benson Nutsukpui (the plaintiff) on 20th January 2022 totaling a debt of US\$183,943.54 and GHS26,000 respectively. This relates to property at plot no. 76, Ringway Estates also known as House no. E113/2 Ringway Estates, Accra, rented from 1st April 2009 and vacated on 31st July 2017. An adjustment has been made for the said value.

### Directors' Interest in contracts

To our knowledge none of the Directors had any interest in contracts entered into during the year under review.

### Board of Directors

The Board of Directors of the Authority during the year and up to the date of this report are as follows:

Prof. Christopher Ameyaw-Akumfi	Chairman	Appointed on 1/10/2021
Mr. Samuel Richard Nee Baidoo	Vice Chairman	Appointed on 1/10/2021
Mad. Patricia Safo	Member	Appointed on 1/10/2021
Mrs. Ernestina Swatson Eshun	Member	Appointed on 1/10/2021
Hon. Diana Asonaba Dapaah	Member	Appointed on 1/10/2021
Dr. Alhassan Iddrisu	Member	Appointed on 1/10/2021
Mr. Isaac Kofi Amoah	Member	Appointed on 1/10/2021
Mr. Hayford Amoh	Member	Appointed on 1/10/2021
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Mr. Godfred Dame	Member	Retired on 1/10/2021
Dr. Emmanuel Yaw Boakye	Member	Retired on 1/10/2021
Mrs. Stella D. Williams	Member	Retired on 1/10/2021
Mr. Francis D. Kofi Owusu	Member	Retired on 1/10/2021
Mr. Frank Mante	Ag. CEO	

### Secretary

The Authority's designated secretary is Mrs. Lesley Dodoo.

### Independent Auditors

Intellisys were the independent auditors for the year under review.

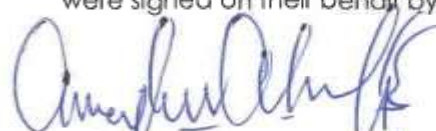
The audit fees payable for the period 2021 is GHS 44,000 (2020: 40,000).

### Appreciation

The Board of Directors would like to express its sincere appreciation to the management and staff of the Authority for their service during the year under review.

### Approval of the financial statements

The annual financial statements set out on pages 9 to 19 were approved by the Board of Directors and were signed on their behalf by:

  
C. AMEYAW-AKUMFI  
Chairman  
18 / 10 / 2022

  
Ag. Chief Executive Officer  
FRANK MANTE



## intellisys technology

Intellisys is a leading provider of software solutions for the construction industry. Our products are designed to help construction professionals manage their business more effectively and efficiently. We offer a wide range of software solutions, including project management, financial management, and human resources management. Our software is easy to use and integrates seamlessly with other business systems. We are committed to providing excellent customer service and support.

Intellisys has a proven track record of success in the construction industry. Our software has helped thousands of construction professionals improve their productivity and profitability. We are proud to be a part of the construction community and to provide the tools and support that our customers need to succeed.

### Intellisys Solutions

Intellisys offers a comprehensive suite of software solutions for the construction industry. Our solutions are designed to help construction professionals manage their business more effectively and efficiently. We offer a wide range of software solutions, including project management, financial management, and human resources management. Our software is easy to use and integrates seamlessly with other business systems. We are committed to providing excellent customer service and support.

Intellisys is a leading provider of software solutions for the construction industry. Our products are designed to help construction professionals manage their business more effectively and efficiently. We offer a wide range of software solutions, including project management, financial management, and human resources management. Our software is easy to use and integrates seamlessly with other business systems. We are committed to providing excellent customer service and support.

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## Independent Auditor's Report

### Opinion

We have audited the financial statements of Public Procurement Authority set out on pages 8 to 19, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, the statement of changes in accumulated fund and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the authority as at 31 December 2021 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and Public Procurement Act (Amendment), 2016 (Act 914) and other relevant Acts.

### Basis for Opinion

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Code of Ethics for Professional Accountants (Including International Independence Standards) (the Code) issued by the International Ethics Standards Board for Accountants (IESBA), we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.

### Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Partners:** Ben Korley, Theresa Ampadu-Boateng, MyraStella Ansah

## **Independent Auditor's Report**

### **Report on the Audit of the Public Procurement Authority's Financial Statements**

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#### **Directors' Responsibility for the Financial Statements**

The Directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRS) and the requirements of the Public Procurement Act (Amendment), 2016 (Act 914) and the other relevant Acts, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the authority or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Independent Auditor's Report

### Report on the Audit of the Public Procurement Authority's Financial Statements

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this Independent auditor's report is MyraStella Ansah (ICAG/P/1051).

*Intellisys*

Intellisys (ICAG/F/2022/078)  
Chartered Accountant  
No. 2, Lardzeh Crescent  
North Dzorwulu



Dated 13<sup>th</sup> October, 2022

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Statement of Comprehensive Income

Figures in GHS

	Notes	2021	2020
Government subvention	4	9,883,200	6,160,784
Internally generated fund	5	4,104,222	4,652,430
Grants and other income	6	26,228	-
<b>Total revenue</b>		<b>14,013,650</b>	<b>10,813,214</b>
Personnel Emoluments	7	(5,328,344)	(2,773,086)
Services and programme activities	8	(3,154,190)	(3,705,365)
Financial and professional charges	9	(227,660)	(361,203)
General and administrative expenses	10	(5,672,045)	(3,666,716)
<b>Total operating expenditure</b>		<b>(14,382,239)</b>	<b>(10,506,370)</b>
<b>(Deficit) / surplus for the year</b>		<b>(368,589)</b>	<b>306,844</b>

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Statement of Financial Position

Figures in GHS

	Notes	2021	2020
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	11	<u>1,419,712</u>	<u>641,779</u>
<b>Current assets</b>			
Account receivables	12	<u>605,660</u>	<u>238,652</u>
Cash and cash equivalents	13	<u>1,008,777</u>	<u>328,724</u>
<b>Total current assets</b>		<u>1,614,437</u>	<u>567,376</u>
<b>Total assets</b>		<u>3,034,149</u>	<u>1,209,155</u>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Accumulated fund	14	<u>(138,480)</u>	<u>207,735</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Account payables	15	<u>3,172,629</u>	<u>1,001,419</u>
<b>Total equity and liabilities</b>		<u>3,034,149</u>	<u>1,209,155</u>

The annual financial statements set out on pages 9 to 19 were approved by the board of directors and were signed on their behalf by:

  
E. AMETAW-AHMED  
Chairman  
18/10/2022

  
Ag. Chief Executive Officer  
TAML MENTE

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Statement of Changes in Accumulated Fund

Figures in GHS	Accumulated fund	Total
Balance at 1 January 2021	207,735	207,735
Deficit for the year	(368,589)	(368,589)
Adjustment	22,374	22,374
Balance at 31 December 2021	(138,480)	(138,480)
Balance at 1 January 2020	(99,108)	(99,108)
Surplus for the year	306,844	306,844
Balance at 31 December 2020	207,735	207,735

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Statement of Cash Flows

Figures in GHS

	Notes	2021	2020
<b>Cash flows from operations</b>			
<b>(Deficit) / surplus for the year</b>		<b>(368,589)</b>	306,844
<b>Adjustments to reconcile (deficit) / surplus</b>			
Adjustment for increase in receivables	12	<b>(367,008)</b>	(91,200)
Adjustment for increase / (decrease) in payable	15	<b>1,290,862</b>	(100,634)
Adjustment for depreciation and amortisation expense	11	<b>671,227</b>	425,999
Adjustments for exchange loss		<b>(24,437)</b>	-
Prior year adjustment		<b>22,374</b>	-
<b>Net cash flows from operating activities</b>		<b>2,129,214</b>	541,010
<b>Cash flows used in investing activities</b>			
Purchase of property, plant and equipment	11	<b>(1,449,161)</b>	(516,434)
<b>Cash flows used in investing activities</b>		<b>(1,449,161)</b>	(516,434)
		<b>680,053</b>	
Cash and cash equivalents at beginning of the year		<b>328,724</b>	304,149
<b>Cash and cash equivalents at end of the year</b>	<b>13</b>	<b>1,008,777</b>	328,724

**Net increase in cash and cash equivalents**

**24,576**

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Accounting Policies

---

### 1. General Information

The Public Procurement Authority was established by the Public Procurement Act, 2003 (Act 663) as a regulatory body responsible for the effective implementation of the public procurement law in Ghana. The authority seeks to ensure fairness, transparency and non-discrimination in public procurement in order to promote a competitive local industry and increase the confidence of our varied stakeholders in public procurement processes in the country and beyond. The address of its registered office is 6th floor SSNIT emporium building, Airport city, Accra.

### 2. Basis of preparation and summary of significant accounting policies

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the authority's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 2.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and its interpretation adopted by the International Accounting Standards Board (IASB) and all the relevant Acts.

#### 2.2 Foreign currency translation

##### Functional and presentation currency

The financial statements have been presented in Ghana Cedi. The functional currency of the authority is Ghana cedi.

##### Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in surplus or deficit account.

All other foreign exchange gains and losses are presented in surplus or deficit account.

#### 2.3 Property, plant and equipment

##### Definition

Property, plant and equipment are tangible items that:

- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used for more than one accounting period.

##### Recognition

Property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits associated with the asset will flow to the entity; and
- the cost of the asset can be measured reliably.

##### Initial measurement

An item of property, plant and equipment that qualifies for recognition as an asset is initially measured at its cost.



# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Accounting Policies

---

### *Basis of preparation and summary of significant accounting policies continued...*

The cost of an item of property, plant and equipment includes:

- its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates,
- any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management,
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

### **Subsequent measurement - Cost model**

After initial recognition, property, plant and equipment is measured at cost less any accumulated depreciation and any accumulated impairment losses.

### **Depreciation**

Depreciation of an asset commences when it is available for use, and ceases at the earlier of the date that the asset is classified as held for sale, or the date that the asset is derecognised.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset. The depreciable amount of an asset shall be allocated on a systematic basis over its useful life. The depreciable amount of an asset is determined after deducting its residual value.

The measurement base, useful life or depreciation rate as well as the depreciation method for all major classes of assets are as follows:

Asset class	Measurement base	Useful life / depreciation rate	Depreciation method
Motor vehicles	Cost	25%	Straight line
Furniture and fittings	Cost	20%	Straight line
Office equipment	Cost	25%	Straight line
Computer and accessories	Cost	33%	Straight line

### **Impairments**

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount. The resulting impairment loss is recognised immediately in surplus or deficit, except where the decrease reverses a previously recognised revaluation increase for the same asset the decrease is recognised in other comprehensive income to that extent and reduces the amount accumulated in equity under revaluation surplus, and future depreciation charges are adjusted in future periods to allocate the revised carrying amount, less its residual value, on a systematic basis over its remaining useful life.

Where the estimated impairment loss exceeds the carrying amount of the asset to which it relates, the resulting liability is only recognised if it is required by another standard.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up are included in surplus or deficit when the compensation becomes receivable.

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Accounting Policies

---

*Basis of preparation and summary of significant accounting policies continued...*

### **Derecognition**

The carrying amount of an item of property, plant and equipment is derecognised when the asset is disposed of or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. Gains are classified as other gains on the face of the statement of comprehensive income.

## **2.4 Financial instruments**

### **Account receivables**

Accounts receivables are initially recognised at transaction price and subsequently measured as fair value at year end.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and demand. These are initially and subsequently recorded at fair value.

### **Account payables**

Account payables are initially measured at fair value and subsequently measured at the fair value of meeting the obligation.

## **2.5 Revenue**

### **2.5.1 Government of Ghana subvention**

Income from subvention is measured at the consideration received or receivable from the government of Ghana.

### **2.5.2 Internally generated fund**

Internally generated fund is measured at the consideration received or receivable from registration of suppliers, website advert and training.

## **3. Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **3.1 Critical accounting estimates and assumptions**

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

#### **3.1.1 Useful lives of property, plant and equipment**

The Authority determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The Directors will increase the depreciation charge where useful lives are less than previously estimated lives, or it will write-off or write-down technically obsolete or non strategic assets that have been abandoned or sold. The rates used are set out in 2.3 of this accounting policies.

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

## Notes to the Financial Statements

Figures in GHS

2021

2020

### 4. Government subvention

Personnel emoluments	4,798,501	1,999,946
Administrative and services	4,451,999	3,472,838
Capital expenditure	632,700	688,000
	<u>9,883,200</u>	<u>6,160,784</u>

### 5. Internally generated fund

Suppliers registration fees	2,705,865	2,687,364
Special training	1,291,173	1,786,176
Website advert	107,184	178,890
	<u>4,104,222</u>	<u>4,652,430</u>

### 6. Grants and other income

Commission received	66	-
Foreign Exchange gain	24,437	-
Other income - write offs	1,725	-
	<u>26,228</u>	<u>-</u>

### 7. Personnel Emoluments

Salaries, wages and allowances	4,798,501	1,999,946
Other staff cost	221,953	601,659
Medical expense	307,890	171,480
	<u>5,328,344</u>	<u>2,773,086</u>

### 8. Services and programme activities

Publicing of PPA activites	59,378	52,657
Budget preparation expenses	308,500	104,834
Conference facilities	83,294	1,060,162
Fuel and lubricants	170,323	184,859
Short term training	923,103	307,533
Entity assessment expenses	1,448,792	1,981,445
Special procurement audit fees	-	13,875
Public forum	160,800	-
	<u>3,154,190</u>	<u>3,705,365</u>

### 9. Financial and professional charges

Bank charges	1,113	3,034
Legal fees and court expenses	29,314	25,738
Professional fees	125,863	292,432
Audit fees	44,000	40,000
Audit expenses	27,370	-
	<u>227,660</u>	<u>361,203</u>

Audit expenses comprise;

Levies and VAT on 2019 and 2020 audit fees	15,400	-
Levies and VAT on 2021 audit fees and local travel	11,970	-
	<u>27,370</u>	<u>-</u>

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

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### 10. General and administrative expenses

Cleaning and sanitation	85,584	49,067
Common area maintenance fees	308,279	98,286
Depreciation	671,227	425,999
Directors fees and expenses	831,421	777,379
Donations	24,999	22,000
Electricity and water	369,297	227,830
Entertainment and refreshment	92,269	41,566
Hotel accommodation	9,439	1,181
Insurance	92,073	74,040
Office consumables	75,224	198,893
Office rent	2,167,760	1,093,814
Postage and communication	71,149	65,519
Printing and stationery	240,082	189,551
Repairs and maintenance	348,936	255,965
Security	21,768	19,800
Subscription and publication	10,628	12,890
Sundry office expense	130,333	79,743
Travel and transport	121,577	33,192
	<u>5,672,045</u>	<u>3,666,716</u>

The significant increase in office rent is due to the provision of GHS 1,130,783 made from the outcome of the case between the Authority and Benson Nutsukpui.

# Public Procurement Authority

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### 11. Property, plant and equipment

	Motor vehicles	Furniture and fittings	Office equipment	Computer and accessories	Total
<b>Reconciliation for the year ended 31 December 2021</b>					
Balance at 1 January 2021					
At cost	2,043,704	731,957	315,550	388,125	3,479,335
Accumulated depreciation	(1,451,575)	(713,066)	(308,352)	(364,563)	(2,837,556)
Carrying amount	592,128	18,890	7,198	23,562	641,779
<b>Movements for the year ended 31 December 2021</b>					
Additions from acquisitions	1,080,000	173,767	41,263	154,131	1,449,161
Depreciation	(545,630)	(41,773)	(10,092)	(73,732)	(671,227)
Property, plant and equipment at the end of the year	1,126,498	150,884	38,369	103,961	1,419,712
<b>Closing balance at 31 December 2021</b>					
At cost	2,599,536	905,724	356,813	542,256	4,404,329
Accumulated depreciation	(1,473,039)	(754,839)	(318,444)	(438,295)	(2,984,617)
Carrying amount	1,126,497	150,885	38,369	103,961	1,419,712
<b>Reconciliation for the year ended 31 December 2020</b>					
Balance at 1 January 2020					
At cost	1,535,667	731,957	307,152	388,125	2,962,901
Accumulated depreciation	(1,175,945)	(587,405)	(306,512)	(341,694)	(2,411,557)
Carrying amount	359,722	144,551	640	46,431	551,344
<b>Movements for the year ended 31 December 2020</b>					
Additions from acquisitions	508,036	-	8,398	-	516,434
Depreciation	(275,630)	(125,661)	(1,840)	(22,869)	(425,999)
Property, plant and equipment at the end of the year	592,128	18,890	7,198	23,562	641,779
<b>Closing balance at 31 December 2020</b>					
At cost	2,043,704	731,957	315,550	388,125	3,479,335
Accumulated depreciation	(1,451,575)	(713,066)	(308,352)	(364,563)	(2,837,556)
Carrying amount	592,128	18,890	7,198	23,562	641,779

# Public Procurement Authority

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## Notes to the Financial Statements

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	2021	2020
<b>12. Account receivables</b>		
Receivables	488,510	-
Prepayment	-	48,000
Staff advance	117,150	190,652
	<b>605,660</b>	<b>238,652</b>

Prepayment represents 12 months rent advance paid for the Takoradi office.

<b>13. Cash and cash equivalents</b>		
Cash on hand	14,035	7,103
Balances with banks	994,742	321,620
	<b>1,008,777</b>	

<b>14. Accumulated fund</b>		
At 1 January	207,735	(99,108)
Adjustment	22,374	-
Surplus for the year	(368,589)	306,844
At 31 December	<b>(138,480)</b>	<b>207,735</b>

### Adjustment

This represent refund of payment made to Mr. Clement Owusu Fordjour to pursue a course in India.

<b>15. Account payables</b>		
Other payables	417,482	-
Audit fees and expenses	55,970	81,725
Rent accrued	2,339,577	919,695
Common area maintenance fees accrued	257,806	-
Utility accrued	101,794	-
	<b>3,172,629</b>	<b>1,001,420</b>

<b>16. Taxation</b>	
The Authority is not a taxable entity. No provision is therefore made in the financial statements for income taxes.	

<b>17. Events after the reporting date</b>	
A judgement was passed in favour of Benson Nutsukpui (the plaintiff) on 20th January 2022 totaling a debt of US\$183,943.54 and GHS26,000 respectively. This relates to property at plot no. 76, Ringway Estates also known as House no. E113/2 Ringway Estates. Accra, rented from 1st April 2009 and vacated on 31st July 2017. An adjustment has been made for the said value.	

<b>18. Capital commitments</b>	
There were no commitments for capital expenditure not provided for in these financial statements at the end of the year. (2020: Nil).	

<b>19. Contingent liabilities</b>	
No known contingent liabilities or assets existed at 31 December 2021 that would have a material effect on the results of the financial statements or the continued existence of the Company as a going concern.	

# Public Procurement Authority

Financial Statements for the year ended 31 December 2021

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### 20. Related party transactions

The total remuneration of Directors and key management staff during the period are as follows:

Directors	831,421	777,379
Key management	2,134,899	1,377,354
	<u>2,966,320</u>	<u>2,154,733</u>

### 21. Approval of annual financial statements

These financial statements were approved by the Board of Directors and authorised for issue on

13 / 10 / 2022

## Annex III

**Table: List of Entities that Applied for Ratification in 2021**

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
1.	Ministry of Finance	Engaged Omnia Strategy LLP, White and Case LLP, Koranteng and Dentons UK and Middle East LLP to assist Government of Ghana to undertake a Rationalization of Commercial Agreement in Ghana's Energy Sector	Recommended	Ratified
2.	National Petroleum Authority (NPA)	Engaged Mamphay Developers Limited, a Consultant to undertake consultancy Services for the design and supervision of Construction of the Authority's Head Office Building	Recommended	Ratified
3.	National Identification Authority	Engaged Messrs Activate Africa to provide consultancy services for communication and publicity for the mop-up Registration Exercise undertaken by NIA in all 16 Regions of Ghana	Recommended	Ratified
4.	Ghana National Petroleum Corporation (GNPC)	Engaged Mr. David Sharp as an expert Witness for GNPC in an insurance claim settlement and a resultant settlement apportionment dispute between the Corporation and its Jubilee Joint Venture Partners in connection with a Turret Bearing on the FPSO Kwame Nkrumah (MV21) for the Jubilee Field Operations, Offshore Ghana	Recommended	Ratified
5.	Bank of Ghana	Procurement of COVID-19 Emergency purchases for the Bank	Recommended	Ratified
6.	Petroleum Commission	Engaged Messrs KS Konsult Limited for the production and airing of documentary on the Accelerated Oil and Gas Capacity building programme (AOGC) on various TV and online platforms	Recommended	Ratified
7.	NHIA	Engaged Messrs Zoomlion Ghana Ltd for the provision of Nationwide disinfection of NHIA Offices across the country.	Recommended	Ratified
8.	Ghana Revenue Authority	Engaged Messrs Digital INNOVA Ghana Ltd for the generation of Tax Identification Numbers (TIN)	Recommended	Ratified
9.	SSNIT	Engaged IBM Ghana Limited to provide direct maintenance service for the Trust's IBM	Recommended	Ratified



NO	ENTITY	REQUEST	INVESTIGATION	DECISION
		equipment located at its data centres in Accra and Koforidua		
10.	Korle Bu Teaching Hospital (KBTH)	Engaged Selected firms for a placement arrangement which served as medium to long term intervention with the objective to improve patient care as well as boost revenue generation for the Hospital.	Recommended	Ratified
11.	University of Ghana	Engaged the service of Messrs. Road Safety and Transportation Consultancy Ltd (R.S.T.C.L) to provide driving management Science training.	Recommended	Ratified
12.	SSNIT	Engaged services of an IT Consultant to review the Tax Setup of the Oracle Financials.	Recommended	Ratified
13.	National Identification Authority (NIA)	Engaged Messrs. Metro Mass Transit Ltd to provide Transportation Services during the Mop-up Registration Exercise undertaken by NIA in all 16 Regions of Ghana	Recommended	Ratified
14.	GNPC	Engaged Messrs. A. Osei Aidoo & Company , Messr. White & Case LLP and Messr. Cromwell Gray as External Legal Advisors to the Cooperation	Not recommended	Investigation on-going
15.	BOST	Engaged Messrs. Predictive Excellence for the provision of a Change Management Training for some selected staff.	Recommended	Ratified
16.	University of Ghana	COVID – 19 Testing Materials and Reagents procured by the Noguchi Memorial Institute for Medical Research during emergency response period	Recommended	Ratified
17.	BOST	Engaged Messrs IQI Energy Services Ltd for Stock Monitoring Services at Depots across the country	Recommended	Ratified
18.	Ghana Maritime Authority	Engage Zeni Lite Bouy ltd to Perform Vessel Traffic Information Management System	Recommended	Ratified
19.	PSC Tema Shipyard	Engaged Emadam Inspection & Engineering Limited to provide Ultrasonic Thickness gauging of 2no Vessels	Recommended	Ratified
20.	University of Ghana	Engagement of Quantity Surveyor & Consultant from 2017 to date.	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
21.	Ghana Cocoa Board	Engaged messrs. Addison Bright Sloane to provide Legal Services to COCOBOD at the High Court and Court of Appeal in respect of the matter of Agricult Ghana Limited, Sarago Limited and Alive Industries Limited	Recommended	Ratified
22.	Electoral Commission	Engaged Messr. Kingdom Books & Stationery Limited for the procurement of Stamp Pads and Associated Ink for Election 2020	Recommended	Ratified
23.	BOST	Engaged Messrs. Dansworld International Services Limited for the provision of disinfection and fumigation Services at the main Head Office and the Annex Building	Recommended	Ratified
24.	BOST	Engaged Messrs. Ruthy K. Medical Laboratory Limited for Mass Covid-19 testing activity at BOST and one-year contract on call-off basis	Recommended	Ratified
25.	SSNIT	Engaged Messrs. Klogg Ghana Limited for the construction of Internal Access Roads, parking Lots, Laybys and drainage works for the completion of the Government of Ghana affordable Housing project at Borteyman.	Recommended	Ratified
26.	Ministry of Finance	Engagement of Joint Lead Managers/Transaction Advisors, Co-Managers, International Counsel and Local Counsel	Recommended	Ratified
27.	Ministry of Finance	Engaged Messrs. Omnia Strategy LLP, Mesrs. Mergeone Global Partners and Messrs. White and Case LLP to provide financial, legal and strategic advisory services in relation to the rationalization of commercial Agreements in Ghana's Energy Sector.	Recommended	Ratified
28.	Accra Technical University	Engaged Maastricht School of Management, Netherlands for the provision of two tailor-made training programme for Lecturers and Administrators in July and September, 2019	Recommended	Ratified
29.	Korle-Bu Teaching Hospital	MOUs to improve patient care and to deal with some urgent service delivery challenges.	Recommended	Ratified
30.	Ministry of Education	Procurement of 70,000 copies of Oxford Dictionaries for Basic Schools across the country from Messr. EPP Books Services	Not Recommended	Not Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
31.	Ghana Revenue Authority	Procured COVID-19 Personal Protective Equipment for distribution throughout the Country	Recommended	Ratified
32.	Ministry of Railways Development	Procured the services of various individual local Consultants with specialized skills relevant to the development of the Human Resource capacity of the Ministry.	Recommended	Ratified
33.	National Sports Authority (NSA)	Engaged M/s Haramani Ventures for the supply of Sports Kitting M/s Amy Sy Diallo to procure Food during the African Games in Morocco	Recommended	Ratified
34.	Ministry of Health	Engaged Messrs. SL Global Limited & Messrs. H.H Sheikh Ahmed Dakmook Al Maktoum for the supply of Covid-19 Vaccines for Mass Vaccination across the Country.	Recommended	Ratified
35.	Ministry of National Security	Procurement of vehicles and Office Furniture for the Ghana Boundary Commission.	Recommended	Ratified
36.	SSNIT	Engaged Messrs. Delta AVR Ghana Limited for internal Plumbing Installations on Eight (8) Blocks of flats.	Recommended	Ratified
37.	Institute of Local Government Studies	Procured various goods to conduct nationwide training for Assembly Members from various Suppliers	Recommended	Ratified
38.	Bank of Ghana	Replacement of faulty 500kva Transformer at the Kumasi Regional Office of the Bank of Ghana.	Recommended	Ratified
39.	Bank of Ghana	Engaged Messrs. Ernest and Young to conduct a special assignment on Universal Merchant Bank	Recommended	Ratified
40.	GIFEC	Engaged Messrs. Ascend Digital Solutions Ltd to provide Logistics and projects Management services under Ghana Rural Telephony and Digital Inclusion Project (GRTDI)	Recommended	Ratified
41.	Ghana Airport Company Ltd	Engaged Messrs. Mapa Construction and Trading Company Inc. to undertake a six (6) month maintenance service of Kotoka International Airport Terminal 3	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
42.	Volta Lake Transport Company Ltd	Engaged Messr. Deck's Diving Works Ltd to assist with the salvage operations of MV Nana Besemuna from Volta Lake	Recommended	Ratified
43.	Ministry of Employment and Labour	Engaged Messrs. Victor Randolph Architects as Consultants to supervise and prepare all documentation regarding the Renovation of Ministerial Block	Recommended	Ratified
44.	Volta River Authority	Engaged Messrs. WSP UK Ltd to offer technical assistance in the pre-EPC contract phase of the relocation of the Ameri Power Plant to Kumasi	Recommended	Ratified
45.	Ghana Export Promotion Authority (GEPA)	Engaged Messrs. Yaw Pare Photography to produce commercial for expo-fair outside Ghana	Recommended	Ratified
46.	Ministry of Health	Engaged Janssen Pharmaceutical Nv (JANSSEN) Sars-Cov-2 Vaccine under the arrangement between Janssen Pharmaceutical NV and AVAT and AFREXIBANK	Recommended	Ratified
47.	Ghana Railways Company Ltd	Procurement of Workshop Machines and equipment	Recommended	Ratified
48.	Ghana Railway Company Ltd	Supply of Rails, Tracks, Tools and Equipment	Recommended	Ratified
49.	Electoral Commission	Engagement of VODAFONE Ghana for the provision of Fax Solution for the transmission of results for the 2020 elections	Recommended	Ratified
50.	BOST	Supply of 40 units of 8" and 6" PIGS by Messrs. Africone Engineering Services Limited	Recommended	Ratified
51.	Korle Bu Teaching Hospital (KBTH)	Engaged Life Care Technology Limited and Paracelsus Pharmacy and Marketing Company Ltd for the replacement of endoscopy Equipment, damaged Paediatric endoscope and the Supply of Alcon Vitrectomy	Recommended	Ratified
52.	Ghana Railways Development Authority	Supply of Rail, Track Tools and Equipment by Meinergy Technology	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
53.	Ghana Railways Development Authority	Supply of Workshop Machines and Equipment from Messrs. Meinergy Technology Limited	Recommended	Ratified
54.	Ministry of Sanitation and Water Resources	Engaged the services of Messrs. Tidyup Ghana Limited for the provision of transfer station to receive the solid waste under the supervision of the Ga South Municipal Assembly	Recommended	Ratified
55.	Ministry of Health	Engaged various suppliers to provide Infection Prevention and control items as part of the emergency preparedness response against the Global outbreak of Novel Coronavirus ( COVID)	Recommended	Ratified
56.	National Petroleum Authority	Engaged Messrs. Rock Africa Limited to supply various Furniture and Fittings	Recommended	Ratified
57.	National Health Insurance Authority (NHIA)	Engaged Messrs. SIP Consult Limited for the provision of maintenance System Support Services-ERP Finance Module	Recommended	Ratified
58.	Ministry of Local Government and Rural Development (MLRD)	Procured insurance cover for fleet of vehicles from messrs. Glico General Insurance Company.	Recommended	Ratified
59.	Scholarship Secretariat	Procured the services of Messrs. Orcons Systems Limited for the provision of System Support and Maintenance Service of Ghana Scholarship Management System	Recommended	Ratified
60.	Ministry of Foreign Affairs	Engagement of Kluge Law Firm in Oslo, Norway on matters regarding the purchase/rental of residential / chancery properties for the Ghana Embassy in Oslo, Norway.	Recommended	Ratified
61.	Ghana Airport Company Ltd	Engaged Messrs. Modern Digital Electronics Limited for the supply of critical spares for the maintenance of the main x-ray screening machines at Terminal 2&3 of the Kotoka International Airport.	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
62.	National Health Insurance Authority	Engaged Messrs.Top Archives from March to October 31,2021 for archiving services.	Recommended	Ratified
63.	Ghana Airport Company Ltd	Engaged KNK Services Ltd to add routine disinfection to scope of their services at Terminal 3 Departures to sanitize all surfaces within their scope to protect passengers, staff and other users from contracting covid 19.	Recommended	Ratified
64.	Ministry of Health	Request for ratification of procurement of infection prevention and control items as part of the emergency preparedness response against the global outbreak of novel coronavirus.	Recommended	Ratified
65.	University of Ghana	Engaged Messrs. Kingdom Books and Stationery Ltd to supply Souvenirs and Certificate Holders	Recommended	Ratified
66.	BOST	engagement of Messrs. Minuteman Facilities Services Limited to provide janitorial services at its Accra plains Depot.	Recommended	Ratified
67.	Ghana Statistical Service	Engaged Mr. Andrews Ofosuhen, a Consultant who redesigned the 2021 Census Platform to include a dissemination page to accommodate various census reports, release calendar, fact sheets, press releases and integration of subscriptions, social media handlers, comments and feedback.	Recommended	Ratified
68.	Ghana Maritime Authority	Procured various items through price Quotation	Recommended	Ratified
69.	BOST	Engagement of Enterprise Life Assurance Company Ltd as an Insurer and risk Management as a Broker	Recommended	Ratified