

EXECUTIVE SUMMARY

Introduction

This Annual Report has been prepared in fulfillment of sections 3 (i) and 13 of the Public Procurement Act 2003, (Act 663) as amended which require the 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 31st December 2023.

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

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.

At PPA, we live our Mission and pursue our Vision

Functions / Organisation of the Public Procurement Authority

The functions of PPA, which formed the basis for its vision and mission are stated in Section 3 of the Public Procurement Act, 2003 (Act 663) as amended to include formulation of policies and rules on procurement, ensuring procurement policy implementation and compliance with Act 663 as amended, Assessing operations of public procurement processes, Developing, promoting and supporting training and professional development of public procurement practitioners, undertaking administrative reviews, assisting the local business community to become competitive and efficient suppliers to the public

sector, among others. These functions are organised under Four (4) main Divisions, namely Compliance, Monitoring & Evaluation (CM&E), Policy, Planning & Research (PP&R), Capacity Development (CD), and Legal & Board Affairs (LBA), while the Management Information System (MIS), Human Resource & Administration, Finance & Audit, Procurement and Corporate Affairs Departments, offer support services as outlined below.

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

Compliance, Monitoring and Evaluation to Ensure Compliance with ACT 663

In fulfilment of its mandate stated in Sections 3(d) and 3(h) of the Public Procurement Act, 2003 (Act 663) as amended, the Public Procurement Authority assessed the procurement activities undertaken in the year 2022 by Public Procurement Entities in Ghana.

The assessment of the procurement performance of the Entities was done using the Public Procurement Model of Excellence (PPME) tool. The PPME tool analysed data collected from seven hundred and eighty-seven (787) Entities using the Evaluation Grid and Contracts Data Sheet. Two reports – qualitative Performance Assessment System (PAS) Report and quantitative Performance Measurement Indicators (PMI) Report – were generated from the analysis of the data

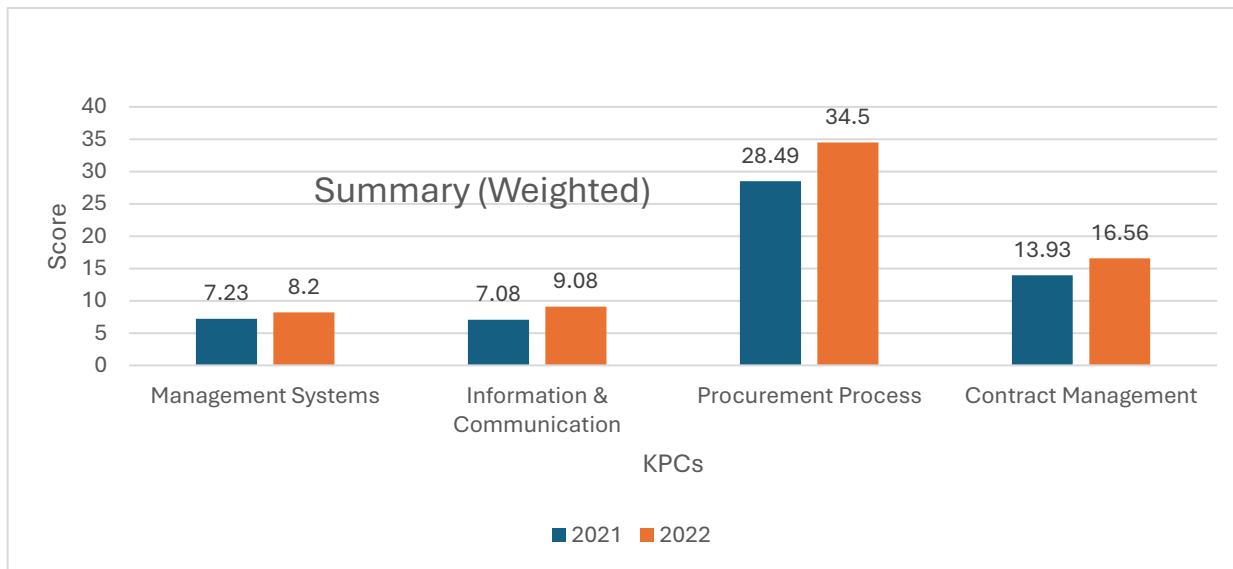
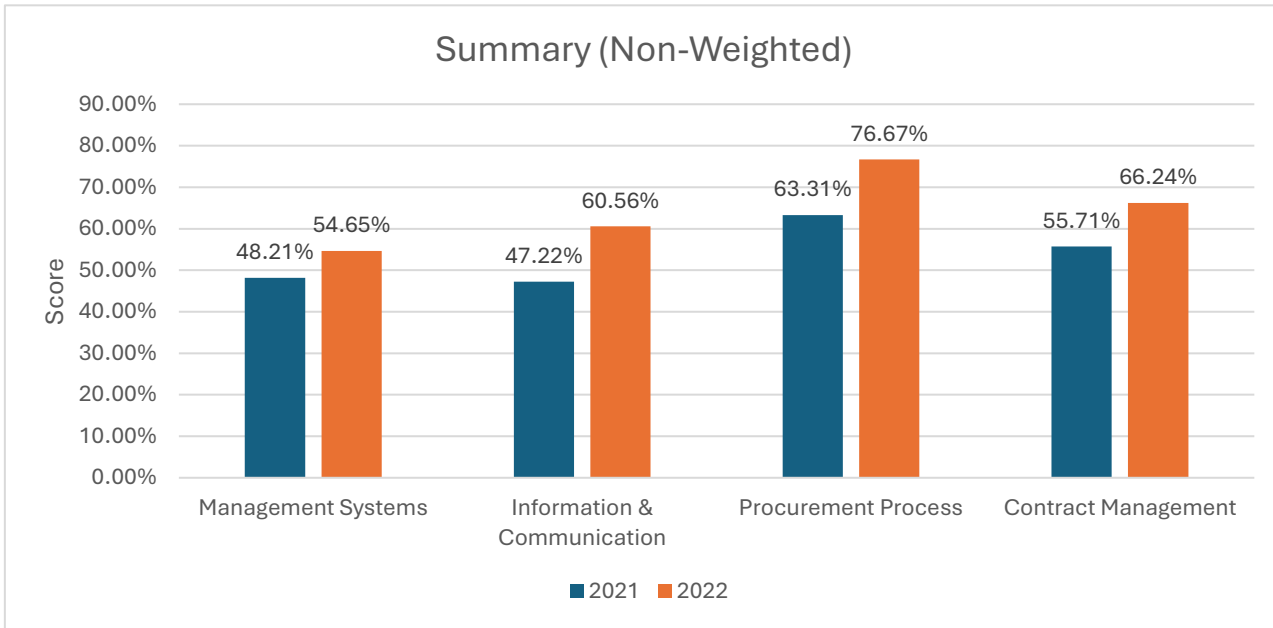
PERFORMANCE ASSESSMENT SYSTEM (PAS) REPORT

The Performance Assessment System Report covers four main areas:

- Management Systems.
- Information and Communication;
- Procurement Process; and
- Contract Management

Chart A displays the overall scores obtained under each of these four areas in 2022 alongside those for 2021.

CHART A: PERFORMANCE ASSESSMENT SYSTEM SCORES



Under the **MANAGEMENT SYSTEMS**, the score for 2022 was 54.65% compared to 48.21% in 2021. Management provided the necessary support to the conduct of procurement in the Entities. Evidence gathered showed some improvement in the implementation of capacity development programmes for procurement officers and internal auditors to enable them to properly play their respective roles in the conduct of the procurement activities of Entities.

The **INFORMATION AND COMMUNICATION** category recorded 60.56% in 2022 compared to 47.22% for 2021. There continued to be improvement in the engagement of the Service Providers to improve their responsiveness requirements of the Entities. Data gathered showed improvement in the use of the PPA Standard Tender Documents and Supplier Database on PPA website by the Entities. However, most Entities did not use GHANEPS and Internal Notice Boards for their procurement activities.

The **PROCUREMENT PROCESS**, which sought information on the Entities' knowledge of the procurement cycle, recorded 76.67% in 2022 compared to 63.31% in 2021. All the indicators recorded an improvement in performance. Though the performance increased in 2022, some Entities did not post their procurement plans on the PPA website and did not also publish their Contract Award or inform unsuccessful tenderers of tendering outcomes. These shortcomings work against increasing the levels of transparency associated with the award of contracts.

The **CONTRACT MANAGEMENT** category looked at Entities' ability to follow through the performance of the contracts they awarded. The overall score was 66.24% in 2022 compared to the 2021 score of 55.71%, indicating an overall improvement for the category. Though the Entities' performance improved in all the indicators under Contract Management, it was observed that the performance under the sub-categories of Supervision and Inventory Control and Disposal was low and needed to be worked at. Some Entities still had issues with records-keeping, especially as related to management of their Stores. There was also a decline in the supervision of projects.

PERFORMANCE MEASUREMENT INDICATORS

There are 11 Performance Measurement Indicators (PMIs). These indicators provide the means of measuring the performance of the activities they cover. The scores for 2022 are compared with those for 2021 in Table A.

TABLE A: PERFORMANCE MEASUREMENT INDICATORS FOR 2022

INDICATOR	METRICS	CRITERIA	RESULTS	
			2022	2021
1. Advertisement of tender opportunities	a) % of open tendering procedures advertised	Percentage	96.14%	97.96%
	b) % of open tendering procedures opened publicly and recorded	Percentage	91.01%	94.62%
2. Publication of awards	% of contracts awards published	Percentage	11.92%	13.04%
3. Time for tender invitation and opening	Average number of days between invitation to tender and tender opening	Number	16 DAYS	16 DAYS
4. Tenderer participation	Average number of tenderers per notice	Number	6	7
5. Responsive tenders	% of responsive tenders per notice	percentage	88.14%	94.78%
6. Method of procurement	% of tenders using each of the procurement methods	INTERNATIONAL COMPETITIVE TENDERING	0.13%	0.10%
		RESTRICTED TENDERING	2.29%	2.19%
		SINGLE SOURCE	3.78%	3.90%
		NATIONAL COMPETITIVE TENDERING	20.19%	17.74%
		PRICE QUOTATION	71.04%	74.31%
		LOW/MINOR VALUE PROCUREMENT	2.56%	1.75%
7. Tender processing lead-time	Average number of days between tender opening and contract award	number	24 DAYS	33 DAYS
8. Cancelled tendering procedures	% of tendering procedures cancelled per the provisions of ACT 663 as amended.	percentage	-	-
9. Protests	a) Tendering procedures with protests	number	47	305
	b) % Protests resolved	percentage	14.89%	20%
10. Resolution of contract disputes	a) Contracts with disputes	number	67	75
	b) % of contracts with resolved disputes	percentage	-	-
11. Contract completion	a) % of contracts completed fully with acceptable performance	percentage	94.91%	95.81%
	b) % of contracts with completion reports	percentage	85.58%	82.98%

The breakdown, shown in Table B, gives the ratio for each of the methods of procurement based on the total number of tenders put out in 2022. In 2022, Price Quotation was the predominant method used as it was in 2021.

TABLE B: PROCUREMENT METHODS BASED ON THE TOTAL NUMBER OF TENDERS

PROCUREMENT METHOD	PERCENTAGE	
	2022	2021
INTERNATIONAL COMPETITIVE TENDER	0.13%	0.10%
RESTRICTED TENDER	2.29%	2.19%
SINGLE SOURCE	3.78%	3.90%
NATIONAL COMPETITIVE TENDER	20.19%	17.74%
PRICE QUOTATION	71.04%	74.31%
LOW/MINOR VALUE PROCUREMENT	2.56%	1.75%

In terms of the values of the transactions captured, Table C gives the distribution per procurement method and shows the predominance of Single Source Method in value in 2022 and 2021. an analysis of Tables B and C shows that in terms of frequency of usage of the various procurement methods, Price Quotation was the highest in 2022 and 2021. However, in terms of values, the Single Source had higher values. The is because the value or amount of the Price Quotation method is limited by its threshold while the Single Source method has no threshold limitation.

TABLE C: DISTRIBUTION OF PROCUREMENT METHODS BASED ON TENDER VALUES

PROCUREMENT METHOD	PERCENTAGE	
	2022	2021
INTERNATIONAL COMPETITIVE TENDER	0.14%	0.93%
RESTRICTED TENDER	15.60%	23.81%
SINGLE SOURCE	65.79%	46.58%
NATIONAL COMPETITIVE TENDER	15.75%	21.85%
PRICE QUOTATION	2.70%	6.79%
LOW/MINOR VALUE PROCUREMENT	0.02%	0.03%

CONCLUSION AND LESSONS LEARNT

As in all previous assessment exercises, the Public Procurement Model of Excellence (PPME) tool was used to analyse the data collected in 2022 from 787 Entities. These Entities covered the low to high spend spectrum throughout the country. This gave the data a national characteristic, making the results reflect the national levels of compliance with the requirements of the Public Procurement Act, 2003 (Act 663) as amended.

All the factors used in the Assessment Exercise showed that nationally, in 2022 there was an overall improvement in the conduct of public procurement relative to 2021.

RECOMMENDATIONS

Though there was an improvement in the conduct of the procurement activities, there is room for exceeding this performance. The following recommendations are, therefore, made with the aim of enabling the PPA to assist the Entities to further improve on the conduct of their procurement activities.

1. PPA should instruct Entities to post notices of contracts awarded on the PPA website and inform unsuccessful tenderers of the outcome of the tender processes. This will ensure that Entities become more transparent with the award of contracts.
2. PPA should ensure that Entities use the Ghana Electronic Procurement Systems (GHANEPS) in conducting their procurement activities to ensure transparency and efficiency in the procurement processes.
3. Entities should post their procurement plans on PPA website.
4. The training of the procurement staff and internal auditors should be expanded to include training on Contract Management and Sustainable Public Procurement.
5. Entities, on the back of such training, should take their contract management seriously and assign officers to play the role of contract administrators to effectively supervise and keep proper inventory control of the contracts awarded.
6. PPA should organize training for consultants, contractors and suppliers to acquire the necessary skills to enable them to respond properly to the needs of the entities,
7. Entities should have Complaints, Appeals and Dispute mechanisms in place to resolve issues when they come up.

Policy, Planning & Research

PPA's programmes and activities were guided by its Strategic Plan 2022-2025. 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, were culled from its 2022-2025 Strategic Plan. During the year under review, PPA in consultation with the key stakeholders drafted policy document on the procurements of Locally Assembled Vehicles and Sustainable Timber and Timber Products.

Capacity Development

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 in the year 2023. In this regard, the following training activities were undertaken 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 Contract Management, SPAF, Sustainable Public Procurement among others.

Legal and Board Affairs

The PPA Board considered a number of applications for Ratification, Restricted Tendering and Single Source from several procuring entities in the reporting period, as presented in the analysis and data statistics presented in appendixes IV and V of this Annual Report.

Management Information Systems (MIS)

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 Eight Hundred and twenty-eight (828) Procuring Entities have been enrolled on GHANEPS and are using the portal to push tenders and award contracts

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 geared towards the National Medium Term Development Policy Framework (NMTDPF).

Inflows into the Authority's budget in 2023 were solely received from the Government of Ghana (GoG). Comparative figures in the Authority's 2023 and 2022 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 2023 Under GOG Funding

	2023			2022		
EXPENDITURE ITEMS	APPROVED (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)	APPROVE D (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)
Compensation of Employees	4,562,868.00	5,167,979.10	(605,111.18)	4,417,055.00	4,513,439.85	(96,384.85)
Goods and Services	1,685,940.00	8,053,662.98	(6,367,722.98)	2,200,000.00	1,690,105.52	509,894.75
Capital Expenditure	1,790,200.00	4,621,107.51	(2,830,907.51)	613900.00	79051.92	534848.08
Total	8,039,008.00	17,842,749.67	(9,803,741.67)	7,230,955.00	6,282,597.02	948,357.98

Donor Funding Support

PPA obtained support from development partners for developmental activities.

Financial Statement for the year

The audited Income and Expenditure account for the year ended 31st December 2023 is presented in **Annex II**.

Challenges

The main challenges in the year under review were in the areas of Funding and Office Accommodation as internal challenges, while use of, Compliance with the requirement of posting of Procurement Plans, notices on the PPA Website, Contract Management, among others, were challenging for many procurement entities. Apart from the lack of funding for some of the programmes, delays were experienced with fund releases, even where prior approval for the funds had been secured. These situations resulted in delays in programmes implementation. On accommodation, PPA operated from rented premises, and it was a challenge getting adequate office accommodation to meet the growing need for more space. As regards the use of inappropriate alternative procurement procedures by some institutions, it was noticed that some entities failed to advertise procurements that were supposed to be advertised on PPA Website/GHANEPS. Many entities also failed to post their procurement plans, tenders Notice, and Contract awards on PPA website, even though they were trained on how to post documents on PPA's website. Contract Management was a major challenge for most entities. Lack of proper Contract Management would most likely result in escalation of project costs.

Way Forward

PPA would build on its 2023 activities in the coming year. In particular, on office accommodation, PPA would continue to pursue processes already initiated to develop the land acquired for permanent office accommodation. Regarding funding of PPA programmes, we would continue to depend on Government subvention and Development Partners, while efforts would be made to seek sources of Internally Generated Funds.

Training of procurement practitioners would continue, especially in the areas of Procurement Planning, posting of procurement documents on the PPA website, Conducting Procurement activities through GHANEPS, Contract Management, Appeals & Complaints processes, procurement methods and procedures, among others. Service Providers, the Judiciary, and other oversight bodies would also be beneficiaries of PPA's Capacity Development programmes. Training on the Proper Procurement Records Keeping would be conducted to help entities in keeping accurate records on their procurement activities.

Conclusion

As part of our programmes in the coming year, coverage of our monitoring functions would be increased to include more 'low spend' entities across sectors throughout the country, following our presence in the regions. It is worth noting that there were marked improvements in the levels of compliance achieved, especially in the area of handling of Complaints and Disputes. This confirms that PPA's interventions through the issuing of Guidelines and Training Programmes are yielding positive results. Our short-term training would be continued so as to improve capacity of entities, service providers, and other key stakeholders to operate efficiently and effectively in the procurement system.

PPA would ensure that further improvements are made in the public procurement system in the coming year.

Chief Executive Officer

INTRODUCTION

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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 2023

The PPA's activities for 2023 are captured under Eight (8) broad functions in this document. These are:

- Compliance, Monitoring and Evaluation
- Research, Policy and Planning
- Capacity Development
- Legal and Board Affairs
- Management Information System
- Human Resource and Administration
- Corporate Affairs & Facility Management
- 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 in accordance with the provisions of the Public Procurement Act, 2003 (ACT 663) as amended. The relevant sections of ACT 663 as amended which support this function 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 of selected Procurement Entities in 2022, which is the subject matter of this report.

The Assessment Exercises are conducted one year in arrears. Therefore, even though the data was collected in 2024, it covered the procurement activities of the Entities for 2022. The ideal time for the collection of data is at the end of the first quarter of the subsequent year. This is to allow the Entities to use the first quarter of the following year to put all their records on procurement together to ensure a successful exercise. However, due to the timing of the release of funds, this assessment exercise was undertaken in the third quarter of 2024.

Selection Of Entities

The Entities for the 2022 Assessment Exercise were selected from six broad groupings which characterize the composition of the public Procurement Entities in Ghana. Seven hundred and eighty-seven (787) Entities were assessed in 2022 and the number from each category is as follows:

Central Management Agencies/Ministries/Subvented Agencies	-	139
Regional Coordinating Councils	-	16
Metropolitan/Municipal/District Assemblies	-	261
State Owned Enterprises	-	38
Tertiary Institutions (including the Colleges of Education)	-	167
Hospitals and Health Institutions	-	161
Financial Institutions	-	5

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:

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

DATA COLLECTION

The PPME 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

COLUMN NUMBER	COLUMN NAME	COLUMN DESCRIPTION
1	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.
2	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;
3	Key Objective	Describes the main aim or intention for each of the Key Performance Criteria
4	Evidence	This column gives suggested pieces of documentary evidence that indicate the compliance with the KPC by the Entities.
5	Proof of Evidence	While 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.
6	Total Rating	A Rating system is used to show the Entity's level of achievement with regard 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.
7	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."
8	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.
9	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 Sheet was used to capture quantitative data on actual procurement transactions by Entities in 2022, 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. A sample of the Contracts Data Sheet is attached to this report as Appendix

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 Sheet.

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 in the Daily Graphic and Ghanaian Times newspapers. 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 in 2022 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 Sheet 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 done.

Data Entry

Data entry was also seen as an important step in the quality assurance cycle. Therefore, the Data Entry Clerks were not only equipped with the skills of inputting the information from the Assessors but 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 Assessors concerned 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 **PERFORMANCE ASSESSMENT SYSTEM** (PAS) is the qualitative report while the **PERFORMANCE MEASUREMENT INDICATORS** (PMI) report is quantitative. The national figures achieved for the Performance Assessment System and Performance Measurement Indicators for 2022 are presented in this report and compared with the 2021 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, which 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 good response 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 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 Sheet 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 2022 Assessment Exercise are presented in this section under the headings of:

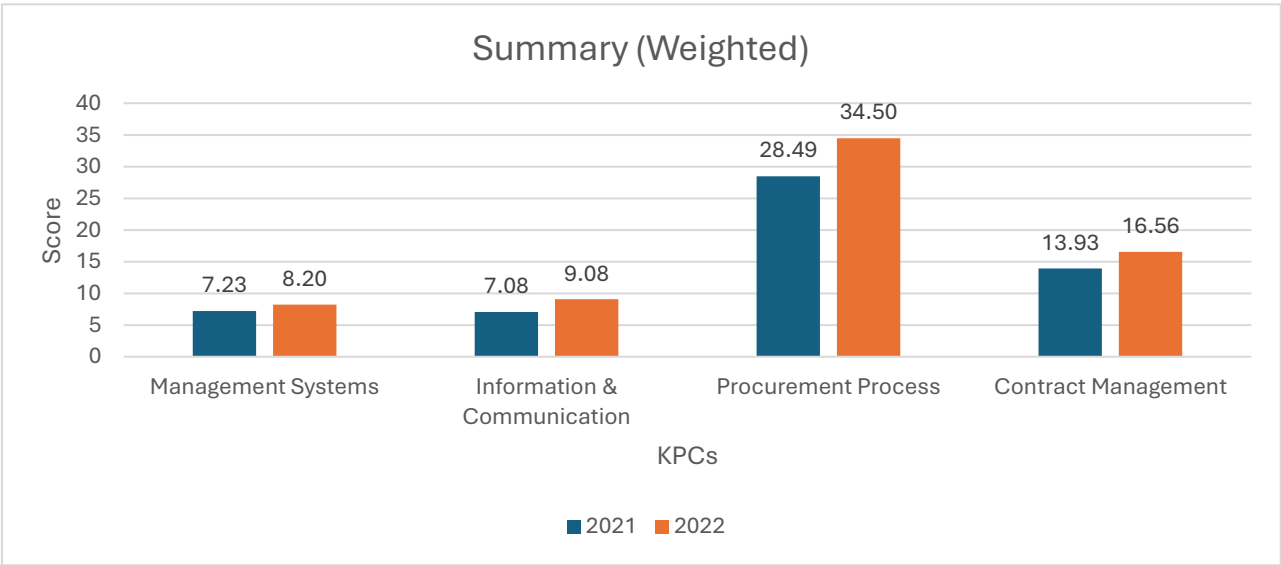
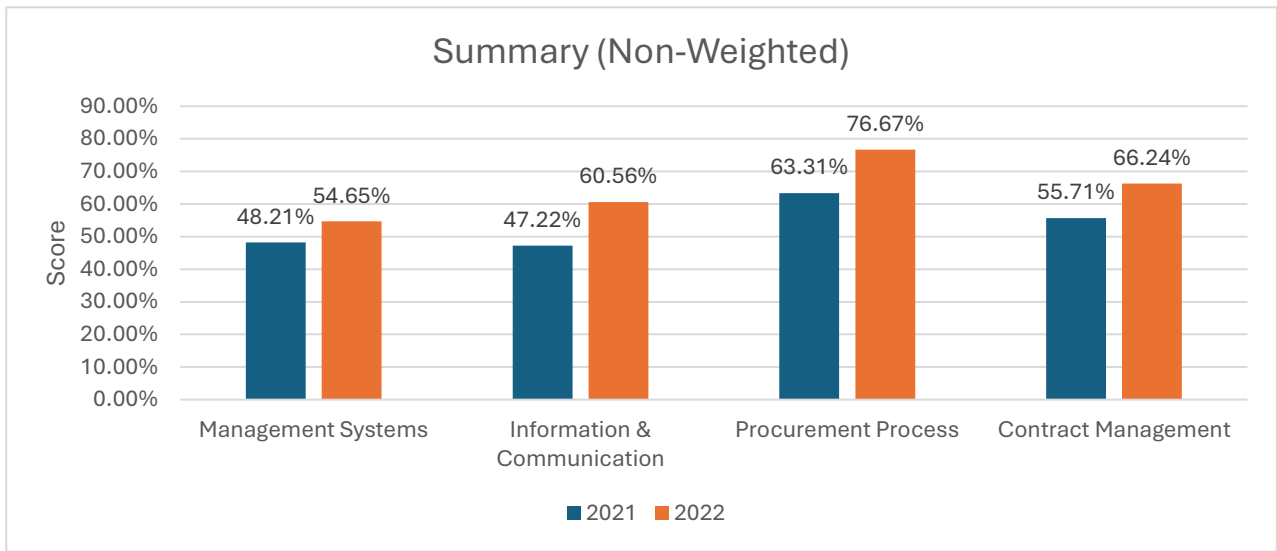
- Performance Assessment System, and
Performance Measurement Indicators.

The performance levels achieved in the 2022 Assessment Exercise are compared to those of 2021. 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 2022 for each of the four categories under the Performance Assessment System set against those for 2021. The Chart shows that in 2022, there was an improvement in all the four categories compared to 2021. 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 in greater detail.

CHART 1: NATIONAL ACHIEVEMENTS FOR THE PERFORMANCE ASSESSMENT SYSTEM



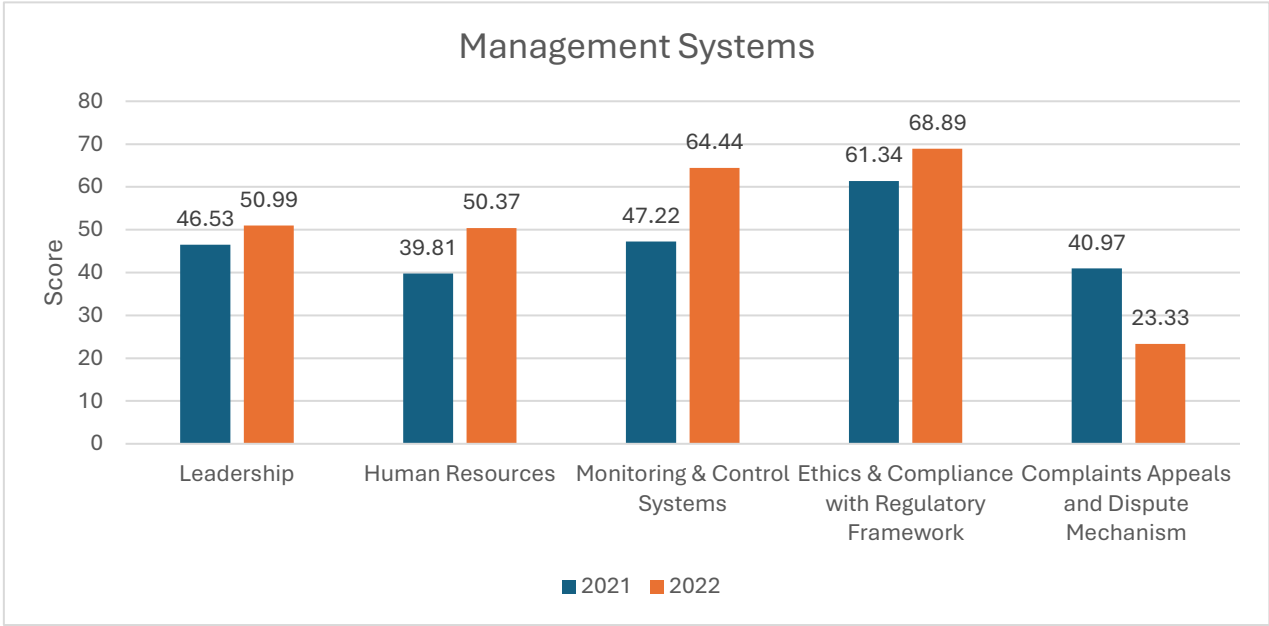
Management Systems

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 their

procurement activities. 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 2022 for this category was 54.65% compared to 48.21% for 2021. Chart 2 shows the levels of achievement for each of the sub-categories under Management Systems.

CHART 2: COMPONENTS OF THE MANAGEMENT SYSTEMS



hough 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 the PPA.

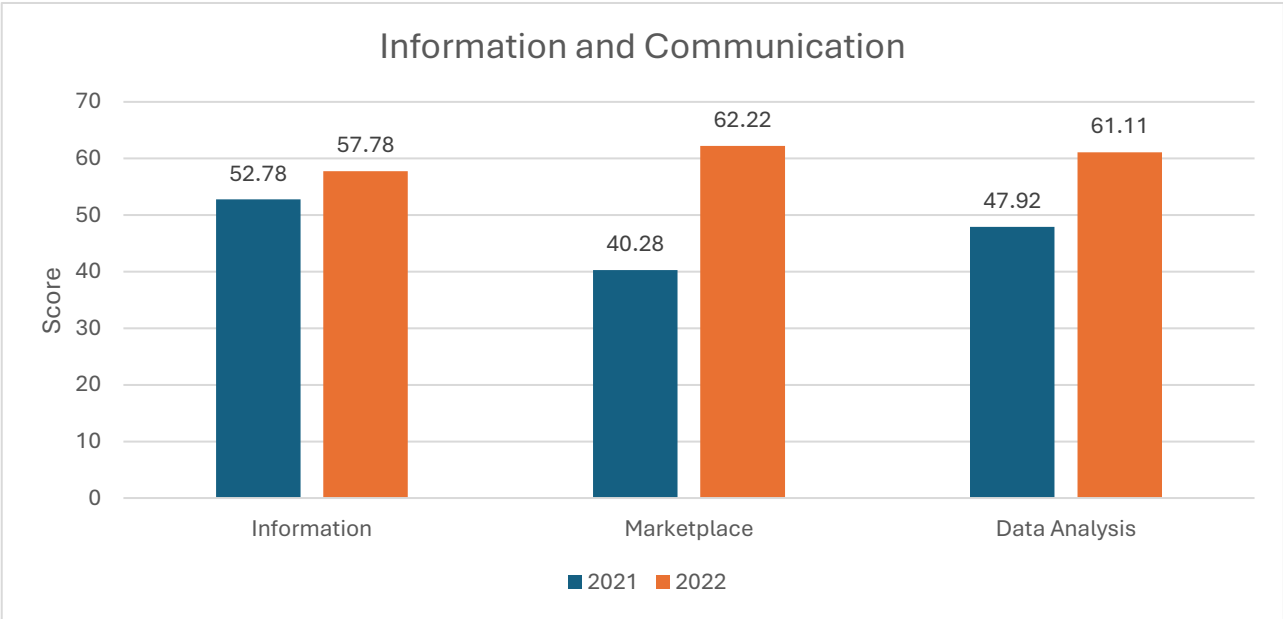
Handling of complaints and appeals remains a problem as evidenced by the score of 23.33% in 2022 compared to the 2021 score of 40.97%, which shows a drastic decline in performance. Most of the Entities ascribed their performance to the fact that there were few complaints received. However, they could not provide evidence of having structures in place to handle complaints.

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, exposing them to their specific needs 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 2022 was 54.65% compared to 48.21% achieved in 2021.

CHART 3: INFORMATION AND COMMUNICATION



There was an improvement in the performance levels for the three sub-categories. The Entities had the capacity and encouraged the providers to participate in the specialized training workshops organized by the PPA for consultants, contractors and suppliers to acquire the necessary skills to enable them to respond properly to the needs of the Entities.

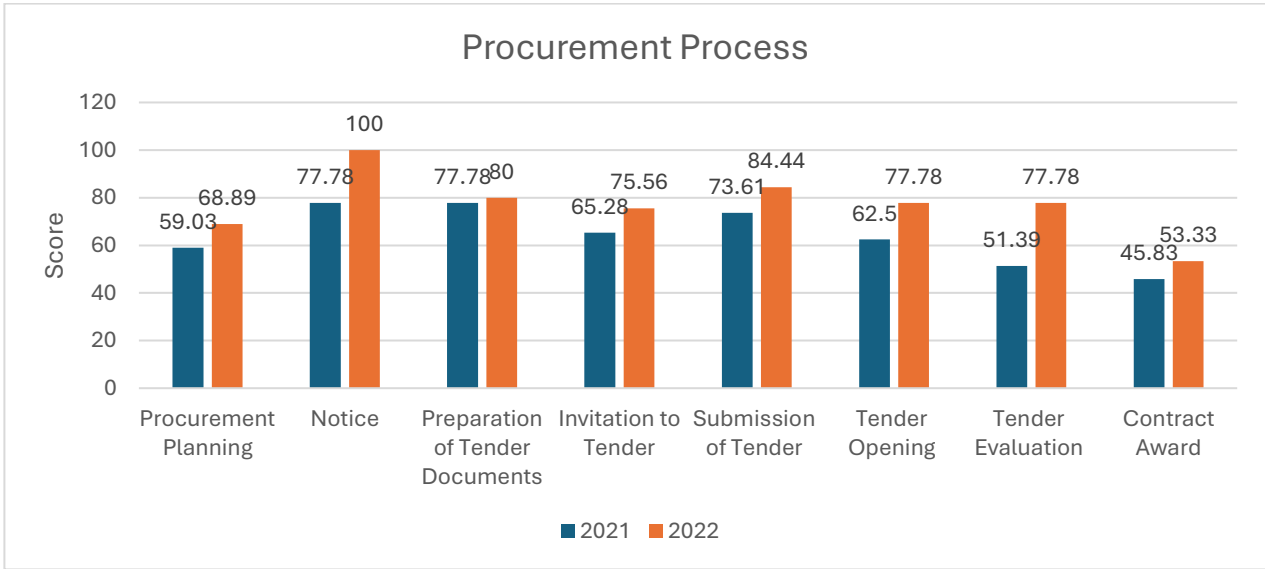
The Entities put out the information in the right format as there was an increased use of the Standard Tender Documents provided by the PPA. In addition to using the PPA Supplier database, some had their own databases which they relied on for the selection of providers. The score of 61.11% for the Data Analysis sub-category in 2022 indicates that there is the need for further improvement in the analysis of the performance of the providers as a means of making them more responsive to the requirements of the Entities. Most of the Entities did not use GHANEPS or their internal notice boards for their procurement activities.

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 2022. 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. In addition, evidence on the fair and transparent conduct of the procurement activities was sought.. It is important that not only the winners

of tenders are notified of contract awards, but also the losers be informed of the outcome of the tendering processes. The overall score for the Procurement Process in 2022 was 76.67% compared to 63.31% in 2021. Chart 4 shows that there was an overall improvement for all the components under this category relative to the 2021 scores.

CHART 4: PROCUREMENT PROCESS



The score of 53.33% for the Contract Award sub-category, even though higher than the 2021 score of 45.83%, 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. There was also a decline on the Procurement Planning sub-category because some Entities did not post their procurement plans 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 2022, the overall score was 66.24% for this category compared with 55.71% in 2021.

CHART 5: CONTRACT MANAGEMENT



From Chart 5, though there was an improvement in the performance levels for all the sub-categories, the sub-categories for Supervision and Inventory Control and Disposal were considerably low and not at par with the others. Entities still had 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 2022 are shown in Table 2 and compared with those for 2021.

TABLE 2: PERFORMANCE MEASUREMENT INDICATORS FOR 2022 COMPARED TO 2021

INDICATOR	METRICS	CRITERIA	RESULTS	
			2022	2021
1. Advertisement of tender opportunities	c) % of open tendering procedures publicly advertised	Percentage	96.14%	97.96%
	d) % of open tendering procedures opened publicly and recorded	Percentage	91.01%	94.62%
2. Publication of awards	% of contracts awards published	Percentage	11.92%	13.04%
3. Time for tender invitation and opening	Average number of days between invitation to tender and tender opening	Number	16 DAYS	16 DAYS
4. Tenderer participation	Average number of Tenderers per notice	Number	6	7
5. Responsive tenders	% of responsive tenders per notice	percentage	88.14%	94.78%
6. Method of procurement	% of tenders using each of the procurement methods	INTERNATIONAL COMPETITIVE TENDERING	0.13%	0.10%
		RESTRICTED TENDERING	2.29%	2.19%
		SINGLE SOURCE	3.78%	3.90%
		NATIONAL COMPETITIVE TENDERING	20.19%	17.74%
		PRICE QUOTATION	71.04%	74.31%
		LOW/MINOR VALUE PROCUREMENT	2.56%	1.75%
7. Tender processing lead-time	Average number of days between tender opening and contract award	number	24 DAYS	33 DAYS
8. Cancelled tendering procedures	% of tendering procedures cancelled per the provisions of ACT 663 as amended.	percentage	-	-
9. Protests	c) Tendering procedures with protests	number	47	305
	d) % Protests resolved	percentage	14.89%	20%
10. Resolution of contract disputes	c) Contracts with disputes	number	67	75
	d) % of contracts with resolved disputes	percentage	-	-
11. Contract completion	c) % of contracts completed fully with acceptable performance	percentage	94.91%	95.81%
	d) % of contracts with completion reports	percentage	85.58%	82.98%

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

Section 47 of the Public Procurement Act 2003 (Act 663) as amended enjoins public procurement entities to publish the notices for National Competitive Tenders (NCT) and International Competitive Tenders (ICT), which are open competitive methods.. 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. 96.14% of all tenders for NCT and ICT were advertised in 2022 as required compared to 97.96% in 2021. Additionally, 91.01% were opened publicly in 2022 compared with 94.62% in 2021. This is the result of the Entities failing to fully comply with the requirement of advertising tenders on BOTH the PPA website and in 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 2022, 11.92% of the tenders posted on the PPA website had notices for contracts awarded as compared to 13.04% in 2021. Entities are not complying with this requirement of Act 663 as amended.

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 was 16 days in both 2022 and 2021. 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 submit 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 six (6) tenderers responded to each tender notice in 2022 and 7 tenders in 2021. This is more than the minimum of three (3) tenders needed to guarantee effective competitive tendering based on the predominant procurement method in 2022 and 2021.

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 2021, an average of 94.78% of tenders received were responsive to the requirements of the Entities. This decreased to 88.14% in 2022. Applying this ratio to the average number of tenders received shows that for each tender notice, approximately all six (6) tenderers recorded in 2022 as shown in PMI 4 were responsive, thus making the overall tendering process in 2022 competitive.

PMI 6: Method of Procurement

This indicator showed the ratio of each of the recognised procurement methods to the number of tenders captured in the 2022 Assessment Exercise. The breakdown, shown in Table 3, gives the ratios based on the total number of tenders put out in 2022 and indicates that Price Quotation was the predominant procurement method as it was in 2021.

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

PROCUREMENT METHOD	PERCENTAGE	
	2022	2021
INTERNATIONAL COMPETITIVE TENDER	0.13%	0.10%
RESTRICTED TENDER	2.29%	2.19%
SINGLE SOURCE	3.78%	3.90%
NATIONAL COMPETITIVE TENDER	20.19%	17.74%
PRICE QUOTATION	71.04%	74.31%
LOW/MINOR VALUE PROCUREMENT	2.56%	1.75%

In terms of the values of the transactions captured, Table 4 gives the distribution per procurement method.

TABLE 4: DISTRIBUTION OF PROCUREMENT METHODS BASED ON TENDER VALUES

PROCUREMENT METHOD	PERCENTAGE	
	2022	2021
INTERNATIONAL COMPETITIVE TENDER	0.14%	0.93%
RESTRICTED TENDER	15.60%	23.81%
SINGLE SOURCE	65.79%	46.58%
NATIONAL COMPETITIVE TENDER	15.75%	21.85%
PRICE QUOTATION	2.70%	6.79%
LOW/MINOR VALUE PROCUREMENT	0.02%	0.03%

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 activities of evaluation, seeking approvals and the signing of the contract.

The turnaround time decreased from the 2021 figure of thirty-three (33) days to twenty-four (24) days in 2022. 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.

There was no record of cancelled tenders in 2022 and 2021.

PMI 9: Protests

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

Forty-seven (47) tendering procedures had protest recorded compared to the 2021 score of three hundred and five (305) tenders. The ratio of cases resolved satisfactorily also declined from 20% in 2021 to 14.89% in 2022.

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. Sixty-seven (67) contracts had disputes in 2022 compared to Seventy-five (75) contracts in 2021. 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.

95.81% of contracts were completed with acceptable performance in 2021 compared with 94.91% in 2022 and 85.58% had completion reports indicating an improvement over the 2021 score of 82.98%

LESSONS LEARNT

The ideal setting for the data collection exercise is the Assessor meeting all the representatives of the Entity in a “conference” or group setting and this was achieved. 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 2022 from 787 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 national levels of compliance with the requirements of the Public Procurement Act, 2003 (Act 663) as amended.

All the factors used in the Assessment Exercise showed that nationally, in 2022 there had been an overall improvement in the conduct of public procurement relative to 2021.

Recommendations

With the improvement in the conduct of the procurement activities in 2022, there was the need to put measures in place to enhance procurement activities on a sustainable basis.

These recommendations are made with the aim of improving the procurement activities by enabling the PPA to assist the Entities to further improve on the conduct of their procurement activities:

1. PPA should instruct Entities to post notices of contracts awarded on the PPA website and inform unsuccessful tenderers of the outcome of the tender processes. This will ensure that Entities become more transparent with the award of contracts.
2. PPA should ensure that Entities use the Ghana Electronic Procurement Systems (GHANEPS) in conducting their procurement activities to ensure transparency and efficiency in the procurement processes.
3. Entities should post their procurement Plans on PPA website.
4. The training of the Procurement staff and Internal Auditors should be expanded to include training on Contract Management and Sustainable Public Procurement.
5. Entities, on the back of such training, should take their Contract Management seriously and assign officers to play the role of contract administrators to effectively supervise and keep proper inventory control of the contracts awarded.
6. PPA should organize training for consultants, contractors and suppliers to acquire the necessary skills to enable them to respond properly to the needs of the entities.
7. Entities should have Complaints, Appeals and Dispute mechanisms in place to resolve issues when they come up.

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 Nine Hundred and One Million, Thirty-Six Thousand, Six Hundred and Thirteen Ghana Cedis, and Seventy-Two Ghana pesewas (GHS **901,036,613.72**) that would have otherwise been contracted to the various requests that received by PPA

Details	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Grand Total
Amount of Savings					

3.1.2 Investigation on Ratification Requests

In the year 2023, the PPA undertook investigations as a result of requests for ratification received from Ninety- six (96) Procuring Entities. These investigations were aimed at assisting the Board to take decisions on the requests for the ratification of the wrongful use of certain provisions of Act 663, as amended.

3.1.3 Monitoring of Tender Publications and Tender Opening

Tender Notices published by Procurement Entities in the National Newspapers were monitored in the year 2023. A total of One Thousand Two Hundred and Seventy (1,270) tenders were monitored. The attention of Entities was drawn to those advertisements that were not in compliance with the provisions of Act 663 as amended. Tender Openings of Sixty-two (62) Entities were observed during the period under review. Where anomalies were observed, the Entities were assisted to put corrective measures in place.

3.1.4 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 Nine Hundred and One Million, Thirty-Six Thousand, Six Hundred and Thirteen Ghana Cedis, and Seventy-Two Ghana pesewas (GHS **901,036,613.72**) that would have otherwise been contracted to the various requests that received by PPA.

Details	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Grand Total
Amount of Savings	232,963,863.08	114,626,639.24	226,390,839.85	206,870,785.06	780,852,127.23

3.2.0 POLICY, PLANNING & RESEARCH (PP&R)

The PPA is mandated by section 3 (a), (b) and (c) of the Public Procurement Act 663 as amended to develop best practice in procurement processes, instructions and other regulatory documentation to ensure that government procurement achieves transparency, efficiency, accountability, environmentally and socially sustainability 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 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 2022-2025 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 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 Policy on Locally Assembled Vehicles

The PPA in 2022 put together a policy document as per the president directives on the procurement of locally assembled vehicles. Consultations were held with Ministry of Trade and Industry, Ministry of Finance, Ministry of Lands and Natural Resource, Ministry of Local Government and Rural Development and Decentralization and selected auto mobile companies to finalize the document to be operationalized. The Policy allows for new passenger cars, SUVs and Light commercial Vehicles including Pickups and cargo vans to be assembled and manufactured in Ghana. In the future, assembling medium and heavy-duty commercial vehicles and buses will be introduced.

3.3.0 CAPACITY DEVELOPMENT (CD)

Capacity Development for Procurement practitioners and Entity managers are key measures to ensure 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 in the year 2023. In this regard, the following training activities were undertaken to build the capacity of Public Entities through:

3.3.1 Short Term Training on Act 663 as amended,

Execution of Specialized Training Requests, and

Planned training programmes on Contract Management, SPAF, Sustainable Public Procurement and Framework Agreement.

3.3.2 Specialised Training Requests

The PPA received requests from both Public and Private sector Entities to build capacity of their targeted staff and members of Entity Tender Committee in Best Procurement Practices. Below is a list of entities that requested for such training.

NO.	NAME OF ENTITY/TARGETS	TRAINING TOPIC	TRAINING TYPE	DURATION/DATE	NO. PARTICIPANTS	VENUE
			CUSTOMISED	Quarter		
1	National Petroleum Commission	SPP	Yes	7 th – 10 th Feb. (4 Days) 1 st Quarter	20	On Site
2	Volta River Authority (VRA)	Overview of PPA and Framework Agreement (FWA)	Yes	20 th – 23 rd Feb. 2023 (4 Days) 1 st Quarter	33	VRA Production Site Tema
3	Volta River Authority (VRA)	Overview of PPA and Framework Agreement (FWA)	Yes	27 th Feb. – 2 nd March, (4 Days) 1 st Quarter	33	VRA Production Site Tema
4	Accra Technical University	Best Practices on Procurement to Entity Tender Committee Members	Yes	9 th 10 th and 13 th March, 2023 (3 Days)	<u>16</u>	On Site
5	Ghana School of Law	Best Practices on Procurement	Yes	17 TH -19 th March, 2023 1 st Quarter	15	On Site/Alisa Hotel
6	National Identification Authority (NIA)	SPP and Best Practices on Procurement	Yes	4 TH -5 TH April 2023 2 nd Quarter	12	On Site
7	Energy Commission	Best Practices on Procurement for Staff	Yes	26 th – 28 th , June 2028 2 nd Quarter	27	On Site
8	GIZ Sponsored	GIZ Sponsored Workshop on FWA	Yes	3 rd – 7 th July 2023	26	Capital View, Koforidua
9	National Petroleum Authority (NPA)	Writing of Specification -Goods, Works and Tech. Services	Yes	14 th and 21 st August, 23 (2 Days)	<u>54</u>	NPA
10	Securities and Exchange Commission (SEC)	Best Practices on Procurement – Introduction to All Categories	Yes	29 th -31 st Aug (3 Days) 12 th – 14 th Sept (3 Days)	<u>34</u>	SEC

NO.	NAME OF ENTITY/TARGETS	TRAINING TOPIC	TRAINING TYPE	DURATION/DATE Quarter	NO. PARTICIPANTS	VENUE
			CUSTOMISED			
11	Ghana Grid Company (GRIDCo)	Training on FWA	Yes	22 nd – 25 th Aug. (4 Days)	20	GRIDCo Yard Tema
12	Ghana Deposit Protection Corporation	Best Practices on Procurement- Introduction to All Categories of Procurement	Yes	24 th – 26 th Oct., (3 Days) 4 th Quarter	12	On Site
13	Ghana Deposit Protection Corporation	Best Practices on Procurement- Introduction to All Categories	Yes	24 th – 26 th Oct., (3 Days)	12	On Site
14	Training for Staff of OHLGS-MMDAs	Workshop/Discussions on the Use of Procurement Processes to Reduce Financial Irregularities Identified in Annual Audit Reports	Yes	11 th – 15 th December, 2023	Nation Wide Bono – 160 Tamale – 300 Elmina – 330 Ashanti – 270 Volta - 315 Total - 1,375	Kumasi, Sunyani, Elmina, Tamale and Ho
Grand Total					1,689	

3.3.2 Training Calendar

The PPA in the year under review developed a training calendar to meet the growing needs of Entities who require training for their staff. The training calendar is designed such that there is a training session every quarter. Training includes Preparation and Evaluation of Tenders, Framework Agreement (FWA).

The various training sessions held within the period under review were attended by Heads of Department, ETC Members, Procurement Officers, Accountants and other Stakeholders.

Table 4.2 Advertised Training

NO.	NAME OF ENTITY/TARGETS	TRAINING TOPIC	TRAINING TYPE		DURATION/DATE	NO. PARTICIPANTS	VENUE
4	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, ETC	Understanding Framework Agreement		Yes	18 th – 21 st July, 2023	22	Koforidua
5	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, ETC	Preparation and Evaluation Using STD for Gds and Tech Services		Yes	3 rd – 6 th Oct., 23 (4 Days)	57	Koforidua
6	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, Engineers, QS, ETC	Preparation and Evaluation Tenders Using STD for Wks and RFP for Consultancy		Yes	10 th – 13 th Oct., (4 Days)	23	Koforidua

NO.	ENTITY/TARGETS	TOPIC	Type of training Customised Advertised		DURATION/DATES	No of Participants	VENUE
7	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, Engineers, QS, ETC	Procurement Best Practices on Preparation and Evaluation of FWA		Yes	7 th – 10 th Nov., 23 (4 Days)	33	Koforidua
8	Procurement Practitioners, Finance Officers, Auditors, Legal Officers, Facility Managers, Engineers, QS, ETC	Training on SPAF		Yes	14 th – 17 th Nov., 23 (4 Days)	33	Koforidua
9	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, Engineers, QS, ETC	Procurement Best Practices on Preparation and Evaluation of FWA		Yes	21 st – 24 th Nov., 23 (4 Days)	25	Koforidua

10	Procurement Practitioners, Finance Officers, Legal Officers, Facility Managers, Engineers, QS, ETC	Training on FWA		Yes	27 th – 30 th Nov., 23	45	Kumasi
11	Procurement Practitioners, Finance Officers, Auditors, Legal Officers, Facility Managers, Engineers, QS, ETC	Training on SPAF		Yes	5 th – 8 th Dec., 23 (4 Days)	42	Kumasi
Grand Total						343	

3.4.0 LEGAL AND BOARD AFFAIRS

LEGAL

3.4.1 Second Drafting of Public Procurement Regulations

A draft of the Regulations on Act 663 as amended was considered by the Subsidiary Legislative Committee of Parliament at a retreat in Koforidua held on Saturday 5th February 2022. The report from the Attorney Generals' Department was forwarded to the Minister of Finance to be laid before Parliament. The Public Procurement Regulations, 2022(L.I.2466) was subsequently, passed on the 6th day of September 2022.

3.5.2 BOARD AFFAIRS

The Board executed its mandate by supporting the Authority's ongoing policy initiatives culled from its Strategic Plan.

3.5.2.1 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 2023

Summary of single source 2023

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Approved	452	388	63	620	1523
Not Approved	14	5	0	4	23
Total	466	393	63	624	1546

Summary of Restricted Tendering 2023

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Approved	58	56	13	0	127
Not Approved	4	8	0	0	12
Total	62	64	13	0	139

3.5.2.2 Requests for Ratification

A few institutions and government departments, which for various reasons could not 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. Institutions listed below, variously applied to the Board to ratify the use of Single Source or Restricted Tendering methods without the Boards approval, within the reporting period. 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.

Table: List of Entities that Applied for Ratification in 2023

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
1.	Lands Commission	Engaged Messrs. Aynok Holdings Ltd. by the Ministry of Lands and Natural Resources for the construction of Site Infrastructure at Adenta Ville, Adenta Central Business District	Recommended	Ratified
2.	Bulk Oil Storage and Transportation Company Limited (BOST)	Engaged Messrs. TSL Logistics (Ghana) Limited for the operations and management of Six (6) Depots of BOST nationwide.	Recommended	Not Ratified
3.	National Petroleum Authority (NPA)	Engaged the services of Nationwide Technologies Limited for the Extension of Contract for Fuel Marking Services.	Recommended	Ratified
4.	PSC Tema Shipyard Limited (Tema Shipyard)	Engaged the services of Messrs Goil Company Limited for the supply of 27m ³ Marine Gas Oil	Recommended	Ratified
5.	Public Health Nurses School - Korle Bu	Engaged the services of Messers Save Rental Enterprise for renting vehicles in 2020	Recommended	Ratified
6.	Ministry of Finance	Engaged Messrs. Crown Agen Ghana Ltd (CAGL) as the Consultant for the provision of various value for Money (VfM) Audit Services.	Recommended	Not Ratified
7.	Ministry of Transport (MoT)	Engaged Kingstel Hotel for the provision of residential conference facility for the Mid-Year Review of the Ministry and other Stakeholders	Recommended	Ratified
8.	Ghana National Gas Company (Ghana Gas)	Engaged Messrs. Mikensy Consulting Limited for the provision of Training for Twenty (20) Officers of the Marine and Security Department	Recommended	Not Ratified
9.	Judicial Service (JS)	Engaged Messrs. Jagsroad Car Rental Limited (JCRL) for car rental services for the 19 th Triennial Commonwealth Conference of the Magistrates and Judges Association	Recommended	Ratified
10.	Ghana Railway Authority	Engaged Messrs. TEAM Engineering S.P.A to provide additional final design and construction supervision services on the Western Railway Line	Recommended	Ratified
11.	Ministry of Health	Engaged the services of Ghana Telecommunications Company Limited, Vodafone Gh. (GTCL-VG) to distribute 1 Gb of Bandwidth to 90 Health Training Institutions.	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGAT ION	DECISION
12.	University of Ghana	Engaged of Elit Terra (ET) as Development Consultant to design the Student Representative (SRC) Hostel.	Recommended	Ratified
13.	Volta River Authority (VRA)	Engaged Messrs. Chase Petroleum Ghana Limited (Chase Petroleum) for the supply of 10,000M Tons of Distillate Fuel Oil (DFO)	Recommended	Ratified
14.	National Petroleum Authority (NPA)	Engaged Messrs. Docutech Ghana Limited to lease and maintain office equipment.	Recommended	Ratified
15.	Ghana National Gas Company (Ghana Gas)	Engaged Messrs. Lockson & Minors Company Limited for the provisions of inspection, maintenance, calibrating, servicing, troubleshooting, and replacement of various gas detectors at the Gas Processing Plants and Ancillary facilities	Recommended	Ratified
16.	Ministry of Local Government, Decentralization and Rural Development	Engaged Messrs. Sysnet Solutions for the renovation of Temporary Office Accommodation at NALAG House at Shiashie, and the Institute of Local Government Studies (ILGS) at Obodjo-Madina to provide temporal accommodation to the National Office of the Registry of Births and Deaths	Recommended	Ratified
17.	Cape Coast Technical University (CCTU)	Ratification for the construction of a New Mechanical Engineering Block without using any proper process and procedures.	Recommended	Ratified
18.	Ministry of Railway Development (MoRD)	Engaged the services of Ghana Institute of Management and Public Administration (GIMPA) to undertake a Labour Rationalization Exercise at the Ghana Railway Company Limited.	Recommended	Not Ratified
19.	Ministry of Railway Development (MoRD)	Engaged Messrs. Xingrui International Development Limited for the removal of unserviceable railway tracks and steel sleepers from Mempeasem to Mrayem on the Western Line and Nnadieso to Juaso on the Eastern Line.	Recommended	Ratified
20.	Metro Mass Transit Limited	Engaged Messrs. Arcobaleno De. Cov. Foto Industry & General Merchant to procure batteries for operational buses.	Recommended	Ratified
21.	University of Professional Studies (UPSA)	Engaged messrs KAF Electricals Limited for the supply and installation of 500KVA Transformer.	Recommended	Ratified
22.	National Insurance Commission (NIC)	Engaged Messrs Toyota Ghana Company for the procurement of two (2) vehicles.	Recommended	Not Ratified
23.	Bulk Oil Storage and Transportation	Engaged Messrs. Gluma Steve Enterprise to supply four (4) vehicle tyres	Recommended	Not Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
	Company Limited (BOST)			
24.	Ministry of Local Government, Decentralization and Rural Development (MLGDRD)	Engaged nineteen (19) Consultants for the provision of various levels of technical expertise for the implementation of the Ghana Productive Safety Net Project Phase 2 (GPSNP 2) in all sixteen (16) Regions in the Country	Recommended	Not Ratified
25.	National Petroleum Authority (NPA)	Engaged Messrs. Mitsulift Ghana Limited for extension and renewals.	Recommended	Ratified
26.	Microfinance and Small Loans Centre (MASLOC)	Engaged some selected Technical Service Providers for the provision of debt collection services.	Recommended	Not Ratified
27.	Bank of Ghana (BoG)	Engaged Messrs. DE-Montag Company Limited (De-Montag) for the supply and installation of Crush Barriers – Roller Barrier Guard Rail System in front of the Bank's premises in Sunyani.	Recommended	Ratified
28.	Bank of Ghana (BoG)	Engaged Messrs. Pafad Engineering and Construction Limited (Pafad Engineering) for tiling and repair works at the Second Floor Terrace at Cedi House	Recommended	Ratified
29.	National Council for Curriculum and Assessment (NaCCA)	Engaged various Companies for the printing and supply of examination materials for the 2022 National Standard Test for Primary Two (2) and Four (4)	Recommended	Ratified
30.	Ghana National Gas Company (GNGC)	Ratification for the extension of Messrs. Comsys Ghana Limited (Comsys) engagement from April – December 2022.	Recommended	Ratified
31.	University of Ghana (UG)	Requested for the ratification of the use of Single Source method for the procurement of Goods, Works and Services.	Recommended	Ratified
32.	State Interests and Governance Authority (SIGA)	Engaged Messrs. CDI Solutions, an event management firm for the 2023 stakeholder engagement.	Recommended	Ratified
33.	National Petroleum Authority (NPA)	Engaged Messrs. Argus Media Limited (Argus Media) for the renewal of Argus Subscription	Recommended	Ratified
34.	Ghana Airport Company Ltd. (GACL)	Engaged the City Response Team of the Greater Accra Regional Coordinating Council (GARCC) to provide Road Traffic Management Services at the Kotoka International Airport (KIA)	Recommended	Ratified
35.	National Petroleum Authority (NPA)	Engaged messrs. Kompat Facilities and Construction Limited and Prime Route	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
		Management Services for the provision of Facility Management Services from September 2021 to December 2022.		
36.	National Petroleum Authority (NPA)	Requested the ratification of accrued hosting fees to Persol Systems Limited for hosting NPA's Enterprise Relational Database System (ERDMS) from 2017 to 2022 and system maintenance fee for 2022.	Recommended	Ratified
37.	Ghana Cocoa Board (COCOBOD)	Engaged Messrs. TL Africa for the provision of event management services for the organization of the 2023 edition of the National Chocolate Day celebrations.	Not Recommended	Not Ratified
38.	Ministry of Energy	Engaged Messrs. Ronor Motors Ghana Limited for the procurement of two Toyota Land Cruiser Vehicles.	Recommended	Ratified
39.	Ghana Airport Company Ltd. (GACL)	Engaged M/S I-Sec Solutions for the supply and installation of CCTV, Fire Alarm Replacement/Repair Works & Fibre Optic Network Infrastructure Integration at Ho Airport	Recommended	Ratified
40.	Bulk Oil Storage and Transportation Company Limited (BOST)	Engaged Messrs. Architectural & Engineering Services Limited for the Estimation of Project Cost, Construction of Bolgatanga Bulk Road Vehicles Parking Lot	Recommended	Ratified
41.	Bulk Oil Storage and Transportation Company Limited (BOST)	Engaged Messrs. M&B Engineering Limited for the variation of the extension of two (2) new 8 inches' pipelines from AT&V Tank to Oil Jetty, repair of BOST 1&2 Barges and painting of BOST 3&4 and MV Debre River Tugboat at Akosombo.	Recommended	Ratified
42.	Northern Development Authority (NDA)	Engaged Messrs. Associated Beaver Consult to provide additional services for the construction of Small Earth Dams across the five (5) Northern Regions in the country.	Recommended	Ratified
43.	Ministry of Foreign Affairs and Regional Integration (MFARI)	Engaged Messrs. EMH Global Limited (EGL) to provide a Website and Software Development and Licensing Online Biometric Consular Platform for Ghana Missions Abroad	Recommended	Ratified
44.	Northern Electricity Distribution Company (NEDCo)	Engaged Messrs. Carlo King Enterprise Limited to clear and distribute imported materials from Tema Port to NEDCo to respective locations in the Northern Sector.	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
45.	Bulk Oil Storage Transportation Company Ltd. (BOST)	Requested the ratification of the organization of an Annual General Meeting	Recommended	Ratified
46.	Bulk Oil Storage Transportation Company Ltd. (BOST)	Ratification of the use of inappropriate Approving Authority for the procurement of Vehicles	Recommended	Ratified
47.	National Cardiothoracic Centre (NCTC)	Ratification of the use of the Single Source method to procure Intensive Care Unit (ICU) Cardiac Catheterization Laboratory (CATHLAB) consumables	Recommended	Ratified
48.	National Cardiothoracic Centre (NCTC)	Ratification of the use of Single Source method to procure laboratory consumables and drugs for its Intensive Care Unit (ICU) and Theatre from various suppliers	Recommended	Ratified
49.	Social Security and National Insurance Trust (SSNIT)	Engaged the services of Messrs. KAF Electricals for the supply and installation of 500KVA Power Transformer and cables at the Takoradi Office Complex	Recommended	Ratified
50.	Ministry of Health (MoH)	Requested for the ratification for the procurement activities made during the global outbreak of the COVID – 19	Recommended	Ratified
51.	Social Security and National Insurance Trust (SSNIT)	Engaged Messrs. Margins ID Systems for the Supply of 40 No. Kojack Fingerprint Scanners and Verification Devices	Recommended	Ratified
52.	Bank of Ghana (BoG)	Engaged External Solicitors. (9) External Solicitors using the Framework Agreement for three (3) years.	Recommended	Ratified
53.	Ghana Water Company Limited (GWCL)	Engaged Messrs. Interglobal Partners Limited (Interglobal Partners) for the procurement and installation of two (2) Highlift Pumps complete with Soft Starter Control Panels at Dodi Water Treatment Plant (Eastern Region)	Recommended	Ratified
54.	Korle Bu Teaching Hospital (KBTH)	Requested ratification of the use of Single Source for the procurement of Laboratory Reagents under equipment placement arrangements.	Recommended	Ratified
55.	Ghana Education Services (GES)	Engaged Messrs. Primetime Limited for the organization of National Science and Maths Quiz	Recommended	Ratified
56.	Ghana Water Company Limited (GWCL)	Engaged Messrs. Blessfield Company Limited (BCL) to connect pipe borne water to the Ho Sports Stadium	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
57.	Ghana National Petroleum Corporation (GNPC)	Engaged three (3) External Legal Advisors:	Recommended	Ratified
58.	Ghana National Gas Company (Ghana Gas)	Request to ratify the procurement of various Works throughout the country funded under the Corporate Social Responsibility (CSR) Projects from 2019 to 2020.		
59.	Bulk Oil Storage and Transportation Company Limited (BOST)	Requested for ratification of the modification of six (6) delivery pipelines for calibration of flow meters at the Akosombo Depot and Buipe Oil Jetty	Recommended	Ratified
60.	Bulk Oil Storage and Transportation Company Limited (BOST)	Engaged Messrs. Apex Health Insurance for the provision of Health Insurance services	Recommended	Ratified
61.	Ministry of Finance (MoF)	Engaged Mr. Ben Gustave Barth as a Technical Advisor to the Consultative Committee on financial sector stakeholder engagement	Recommended	Ratified
62.	Controller and Accountant General's Department (CAGD)	Requested ratification for extension of contract to Netsolutions Ghana Limited for IBM infrastructure (hardware and software).	Recommended	Ratified
63.	Ghana Cocoa Board (Cocoa Board)	Engaged Messrs. Life Care Technology Ghana Limited for the supply of Colonoscope (N3802940 CF-HQ190L EXERAIII)	Recommended	Ratified
64.	Ministry of Youth and Sports (MOYS)	Ratification of a contract variation awarded to Cisdan Limited for the renovation of the Ministry's Office building	Recommended	Ratified
65.	Bulk Oil Storage and Transportation company Limited (BOST)	Ratification of software maintenance and support agreement between BOST and PERSOL Systems	Recommended	Ratified
66.	Securities and Exchange Commission (SEC)	Request to ratify the extension and renewal engagement of PricewaterhouseCoopers (PwC) as Agent and Official Liquidator from January 2022 to September 2023.	Recommended	Ratified
67.	Minerals Commission	Engaged the services of Vanguard Assurance Company Limited to provide insurance services	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
		for 67 vehicles, 44 motorcycles and Assets all risk policy for their landed properties.		
68.	Ghana National Gas Company (GNPC)	Engaged Messrs. Charterhouse Production Limited for the organization, planning and coordination of the project implementation Signing-off Agreement for the construction of Gas Processing Plant Train II	Recommended	Not Ratified
69.	Ghana College of Physicians and Surgeons	Engaged the services of various Service Providers for Hotel Services, Travel Agency and Refurbishment of Guestrooms.	Recommended	Ratified
70.	Scholarship Secretariat	Engaged the services of KLM Cargo to airlift Medical and Essential Items for Ghanaian Medical Students on the scholarship in Cuba	Recommended	Ratified
71.	Youth Employment Agency (YEA)	Request for ratification for the extension of Management Service Contract with Zoomlion Ghana Limited for the Youth Employment Agency Sanitation Module.	Recommended	Ratified
72.	Kwadaso Agricultural College	Request for ratification for the procurement of food items.	Recommended	Ratified
73.	Ghana National Gas Company (Ghana Gas)	Request to ratify the renewal of the engagement of Mantrac Ghana Limited for the preventive maintenance and service support agreement for Caterpillar Engines at the Gas Processing Plant, (Atuabo), Anokyi Mainline Compressor Station (Anokyi) and the Takoradi Distribution Station (Atuabo) from 1 st February 2022 to 30 th November, 2023	Recommended	Ratified
74.	Ministry of Education (MoE)	Engaged Messrs. Black Gold Group Limited to supply 500 customized Corporate Magazines for the Ministry of Education	Recommended	Ratified
75.	Ministry of Local Government, Decentralization and Rural Development (MLGDRD),	Engaged Messrs. Zoomlion Ghana Limited for Cleaning, Cleansing, Greening and Beautification of some selected regional capitals across the country	Recommended	Ratified
76.	Bank of Ghana (BoG)	Ratification for the extension of consultancy services provided by Messrs. Creativita from April 2022 to November 2023 for the completion of final works for the development of a 50 bed Guest House Complex at Tamale for the Bank.	Recommended	Ratified
77.	National Petroleum Authority (NPA)	Engaged Messrs. Docutech Ghana Limited to lease and maintain office equipment	Recommended	Ratified
78.	National Centre for Radiotherapy and	Engaged Messrs. Best Theratronics Limited (BTL) for the acquisition of Cobalt 60	Recommended	Ratified

NO	ENTITY	REQUEST	INVESTIGATION	DECISION
	Nuclear Medicine (NCRNM) of Korle Bu Teaching Hospital (KBTH)	Teletherapy Machine embedded radioactive materials		
79.	National Centre for Radiotherapy and Nuclear Medicine (NCRNM) of Korle Bu Teaching Hospital (KBTH)	Engaged Messrs. Eckert and Ziggler, Bebig GmbH (EZBG) to procure HDR Brachytherapy Radioactive Source materials and maintenance of HDR Brachytherapy Radioactive and Nuclear machine	Recommended	Ratified

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 Eight Hundred and twenty-eight (828) Procuring Entities have been enrolled on GHANEPS and are using the portal to push tenders and award contracts.

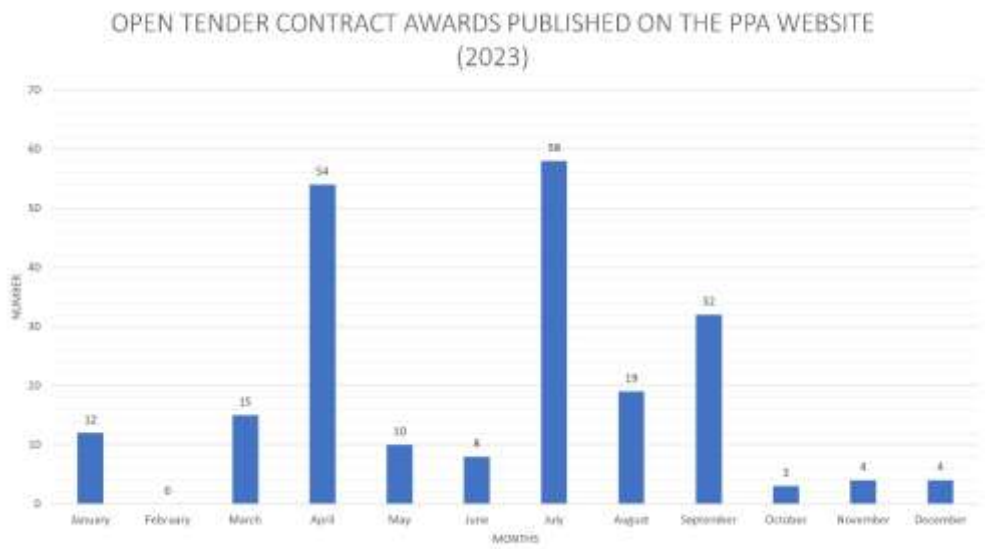
3.5.2 Website Activities

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

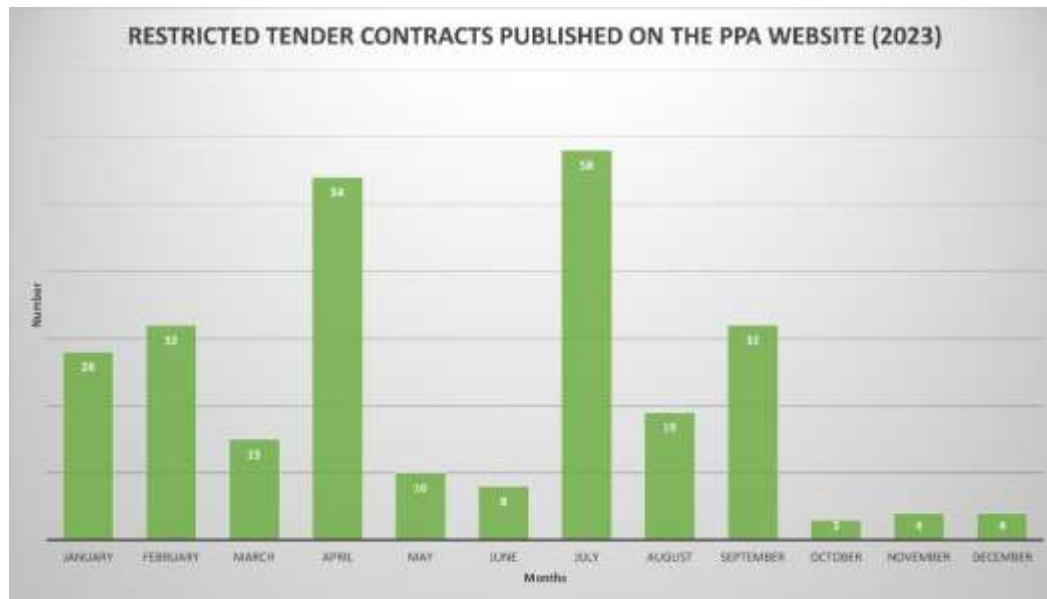
Tenders Published



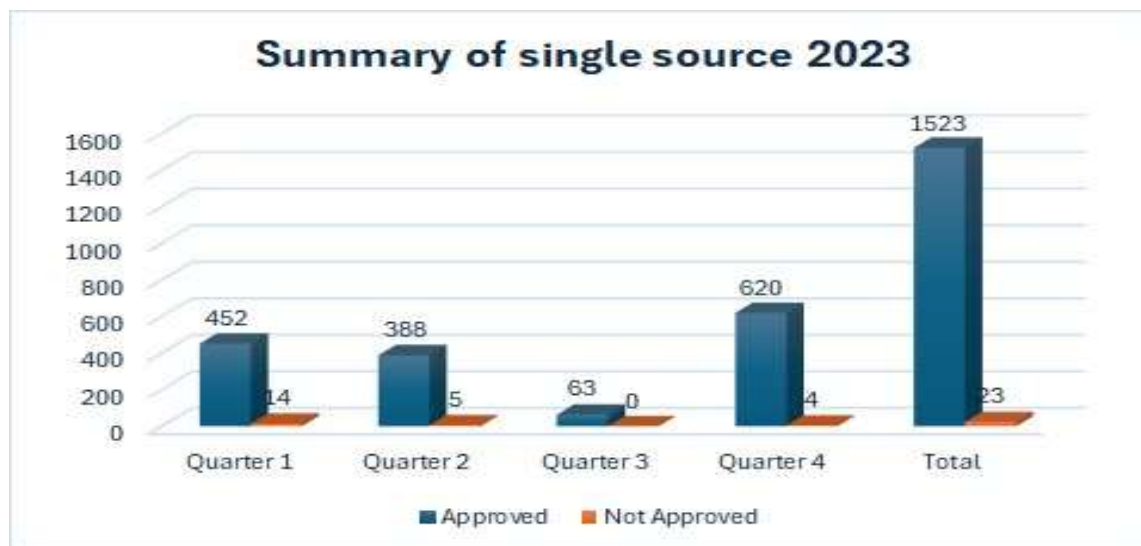
Open Tender Contracts



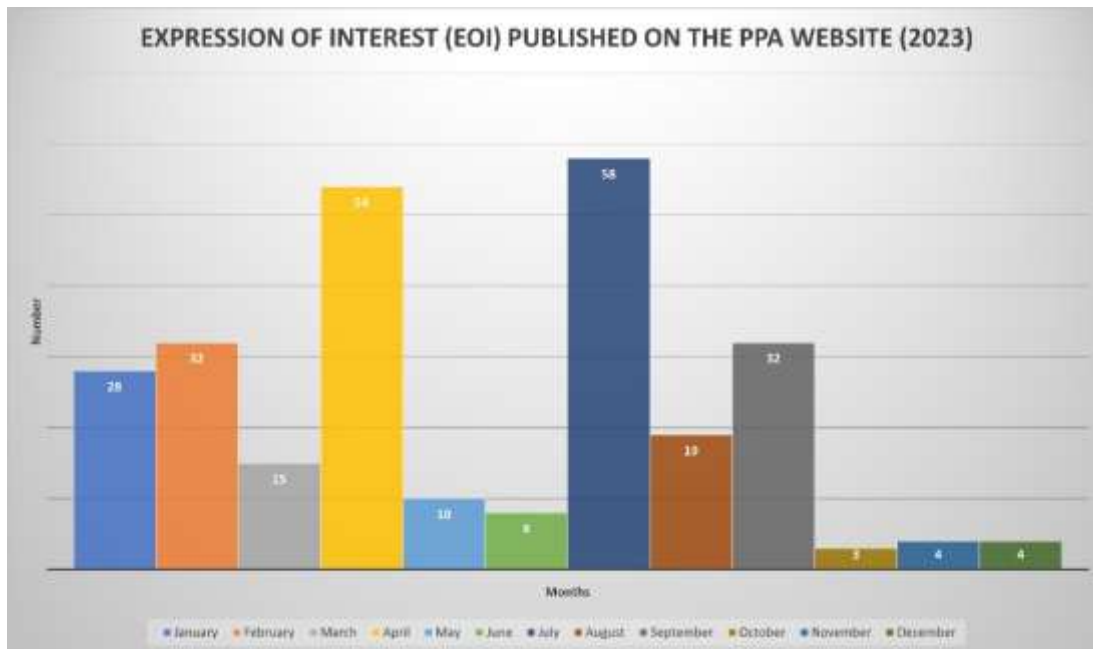
Restricted Tender Contracts



- Single Source Contracts



Expression Of Interest (EoI)



A total of one thousand, four hundred and fifty **(1,563)** publications were posted on the Authority's website from the beginning of the year. This has shown an increase on the website activities as compared to the previous year with a total of **(1,450)** 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 - | 36,478 |
| 2. Total number of approved suppliers - | 21,650 |
| 3. Total number of paid-up suppliers- | 30,034 |

3.6.0 Human Resource

3.6.1 Staffing Position

The numerical strength of the Authority as at the end of year 2023 was 55. Details of staffing information/data is provided in table below

Directorate/ Position	CEO	Deputy CEO	Directors	Dep. Dir.	Chief Officers	Prin. Officers	Senior Officers	Officers	Assist. Officers	Front Desk Office r	Drivers	Disp. Riders	Office Clerk	Tot al
CEO'S Office	1		-		-	2		-	-	-	1		1	5
CD/Admin	-		1		2		2	1	1		-	-	-	7
RP&P	-		-		1			1		-	-	-	-	2
CM&E	-		-	1	2	2	1		-	-	-	-	-	6
MIS	-	1	-	1	-	1	1		-	-	-	-	-	4
Legal	-		1		-	-	-	2	-	-	-	-	-	3
Corporate Affairs	-		-		-	-	-	1	-	-	6	1	-	8
Finance	-		-	-	2	-	-	1	1	-	-	-	-	4
HR	-		-		1				-	-	-	-	-	1
Procurement	-		-		-	1		1	-	-			-	2
Internal Audit	-		-		-	-	-		1	-	-	-	-	1
Zonal Office (KSI)	-		-		-	1	2	1	1	-	1	-	-	6
Zonal Office (T'di)	-		-	1	-	-	1	1	1	-	-	-	-	4
DDU					-	1	-	1	-	-	-			2
Total	1	1	2	3	8	8	7	10	5		8	1	1	55

3.6.2 Scheme of Service for the Authority

Following the submission of the Organisational Structure and Composition of Grades of the Authority to Public Service Commission (PSC), approval was received by the Authority and staff were briefed on the provisions in the document. Verification of Educational Credentials exercise was conducted by the PSC.

The Authority is awaiting a report on the exercise to inform the way forward with the remaining process for the migration.

3.6.3 Recruitment/Replacement

The Public Services Commission granted Technical Clearance in 2023 to replace eight staff (8) staff. In furtherance of this, the Authority requested for Financial Clearance from the Ministry of Finance to replace the eight (8) staff who exited the Authority in 2023.

3.6.4 Staff Training and Development

In accordance with the Authority's capacity development strategy, some staff attended short term training programmes to build their capacity for effective discharge of their duties. Table 7 below provides details.

No.	Name of Beneficiary	Training Programme/Course Title	Date of Programme	Name of Training Institution	Location Training Institution
1.	Mikdad Saani	Enterprise Management and Risk Development of Risk Register	28th-30th March, 2023	University of Ghana Business School	Legon, Accra
2.	Fred Ali	Financial and Contractual Procedures of EU	17th -28th April, 2023		Accra
3.	Ebenezer Larbie	Financial and Contractual Procedures of EU	17th -28th April, 2023		Accra
4.	Rebecca Kpodo	Framework Agreement	3rd-7th July 2023	Capital View	Koforidua
5.	Hilda A. Agyemang	Change Management	12th to 13th July, 2023	Chartered Institute of Human Resource	Accra

3.7.0 CORPORATE AFFAIRS

The PPA undertook a number of awareness and stakeholder engagement activities and programmes in the year 2023. These include Presentations and Media Interviews on issues germane to public procurement and anti-corruption. In the spirit of Peer Learning & Benchmarking, the PPA hosted delegation from Botswana Public Procurement Authority to acquaint themselves with the operations of PPA and share best practices. Other institutions visited by the team from Botswana include Ghana Gas, Ghana Audit Service and the University of Ghana (Legon). Another delegation from the Gambia Public Procurement Authority (GPPA) also visited the PPA to study Ghana's Electronic Procurement System (GHANEPS). "The objective of the Study Tour is to learn and benefit from the experiences of Ghana who has a proven record in transforming and modernizing their procurement systems through setting up effective project governance structures and implementing e-procurement." The Authority was delighted to host the team from the Gambia after their visit to Rwanda and Nigeria.

Additionally, the Authority in the year under review, collaborated with key anti-corruption bodies such as the Ghana Anti-Corruption Coalition (GACC), the Ghana Integrity Initiative (GII) and also provided for the National Anti-Corruption Action Plan (NACAP) country reviews.

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 geared towards the National Medium Term Development Policy Framework (NMTDPF).

Inflows into the Authority's budget in 2023 were solely received from the Government of Ghana (GoG). Comparative figures in the Authority's 2023 and

	2023			2022		
EXPENDITURE ITEMS	APPROVED (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)	APPROVED (GH¢)	ACTUAL RELEASED (GH¢)	VARIANCE (GH¢)
Compensation of Employees	4,562,868.00	5,167,979.10	(605,111.18)	4,417,055.00	4,513,439.85	(96,384.85)
Goods and Services	1,685,940.00	8,053,662.98	(6,367,722.98)	2,200,000.00	1,690,105.52	509,894.48
Capital Expenditure	1,790,200.00	4,621,107.51	(2,830,907.51)	613,900.00	790,511.92	(176,611.92)
Total	8,039,008.00	17,842,749.67	(9,803,741.67)	7,230,955.00	6,282,597.02	948,358.02

2022 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 2023 Under GOG Funding

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 Financial Statements for the year ended 31st December 2023 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 Authority.

Inadequate Conditions of Service

It is very difficult for PPA to retain middle level management due to poor conditions of service. Remuneration levels for staff of the Authority continue to pose a huge problem and disincentive to attract qualified professionals. The organisation keeps losing key staff as a result. Efforts to replace such staff have been challenging 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 Small and Medium Enterprises (SMEs) do not participate in public procurement, for the following reasons:

- a perception (and at times the reality) that the government does not pay on time, difficult to work with or has its own favoured suppliers for contract awards.
- a feeling among SMEs based on anecdotal reports that corruption plays a part in contract award decisions.
- a perception that the Authority is responsible for the award of all government contracts.

However, there has been a significant reversal of these wrong perceptions as the Authority put in place measures to enhance 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 service providers 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 demanded by financial institutions on small assignments. However, medium to large assignments require tender security to guarantee the tendering process.

Lack of Capacity of 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.

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, and Contract Awards

Most entities failed to post their procurement plans, tenders, and contract awards on PPA’s website or GHANEPS 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 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 at Kanda 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 improve the conditions of service to attract high caliber staff. and

5.2 EXTERNAL REMEDIES

Procurement Planning

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

Capacity Development

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

Adherence to Anti-Corruption Measures

Section 92 of the Act 663 as amended will be strictly enforced to deter perpetrators of corrupt practices.

6.0 CONCLUSION

It is worth noting that there have been marked improvements in the levels of compliance achieved in 2023 over the 2022 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 PPA's programmes in the coming years, coverage of our monitoring functions would be further enhanced. Two (2) zonal offices will be created in the Volta and Northern Regions to further enhance PPA's monitoring and visibility.

The short-term training activity would be continued to improve the capacity of entities, service providers, CSOs, Media, and other key stakeholders to operate efficiently and effectively in the procurement system. The Authority would continue to press for greater efficiency in the practice of procurement within the Public Sector through active public education and awareness creation to ensure judicious use of public funds.

The Public Procurement Authority will continue to count on Government and Development Partners' support in implementing its planned programmes.

ANNEXES

ANNEX I

MEMBERS OF THE PPA GOVERNING BOARD



Professor Ameyaw-Akumfi is a well-respected academician with long standing involvement in the educational reforms in Ghana.

He holds a PhD in Zoology from the University of Michigan, MSc and BSc in Zoology from the University of Ghana and from Adisadel College GCE 'A' and 'O' levels certificate.

He co-coordinated the introduction of the Semester and Course Unit System at the University of Cape-Coast. He chaired various committees at the University and acted as Vice-Chancellor during his tenure.

He authored papers on Decentralization at the Seminar for University Administration under the auspices of the Tertiary Education Project, Income Generation and financing higher education in Ghana organized by Ghana Academy of Arts and Sciences.

He has chaired committees such as Natural Sciences Committee of the National Commission on UNESCO, and Editorial Committee of 'GHANA OCEAN' a GNC/IOC publication that have brought changes in both the Academia and Sciences.

He worked diligently to obtain the following Awards: The University of Ghana Scholar, AFGRAD Scholar, University of Michigan, Fullbright Scholar- Marine Research Laboratory Bodega Bay University of California and Senior Research Fellow, Commonwealth Academic Staff Fellowship at University College of North Wales Bangor.

He has published twenty-six (26) publications on Zoology and Marine Biology. He is married with children.



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

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 also worked with Crown Agents Ghana Limited between 2012-2017 as the Project Procurement Manger, 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 Accra.

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 Safo 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. Alhassan Iddrisu is a Macro/Development Economist with over 20 years of experience in economic policy & management, public finance management, empirical research, quantitative & statistical methods, development economics, and petroleum revenue management. He has written and published extensively in these areas.

He is currently a Chief Economics Officer at the Ministry of Finance and the Director of the Economic Strategy & Research Division (ESRD) of the Ministry since 2013 with core responsibility of providing high quality research,

macroeconomic analysis, and policy advice to inform and guide government's macro-fiscal policies. Dr. Iddrisu has also held other key management positions in the Ministry of Finance since 2008, including heading Economic Planning Division (EPD) and the Real Sector Division (RSD) of the Ministry.

Dr. Iddrisu is an effective team player, with admirable leadership qualities and a strong ability to work under pressure without compromising quality. He has served on several governing boards/councils and committees, where his vast experience and knowledge in Economics, Statistics, Quantitative Analysis, and leadership skills are brought to bear on national development. His training at the Harvard Business School on Corporate Board Effectiveness has no doubt enhanced his leadership qualities.

He has also consulted a number of local and international organizations and provided lecturing and facilitation services in the area of economic policy/management, statistics and quantitative methods in reputable domestic and international institutions.

Dr. Iddrisu holds a PhD and a master's in international development studies from the National Graduate Institute for Policy Studies (GRIPS), Tokyo; an MPhil in Economics from the University of Ghana; and a BA in Economics and Statistics from the University of Ghana, Legon, Accra.



Mr. Amoh is the Director of Internal Audit. He works to position the Internal Audit Unit of the Ministry as a public sector model that delivers value with professionalism, integrity, and ethics. He also provides assurance in areas bordering on value for money and financial due diligence, expenditure

rationalization, project financial modelling and assessments, public financial management process and controls improvements and risk management.

Hayford has over 14 years of professional experience spanning financial statement reporting and auditing, internal controls evaluation, Risk management, Corporate Finance, and investment banking, import finance management, front loading and social accounting.

Hayford is a member of the ICAG. He also holds a Master of Science Degree in Development Finance and a Bachelor of Science degree in accounting.



Diana Asonaba Dapaah is a Deputy Attorney-General and Deputy Minister for Justice of the Republic of Ghana. Until her appointment as a Deputy Attorney-General & Deputy Minister for Justice, Ms. Dapaah was a lecturer in law at the Ghana Institute of Management and Public Administration (GIMPA) where she taught Corporate Law and Governance, Public International Law, Alternative Dispute Resolution (ADR), and Human Rights Law.

Prior to her appointment, Ms. Dapaah was also a Senior Associate of Sam Okudzeto & Associates, one of the leading law firms in Ghana, where she brought her over a decade experience to bear in handling complex cases before the Superior Courts and lower courts of Ghana. She is one of the founders of the Ghana ADR Hub and served as its Vice President. Ms. Dapaah also served as an arbitral tribunal secretary and subsequently as an arbitrator with the Ghana Arbitration Centre.

As a trainer in ADR and Human Rights as well as a World Bank certified trainer in corporate governance, she has trained lawyers, judges and ACCA members in Ghana, Sierra Leone and Liberia. Ms. Dapaah has also served as a consultant for both local and international institutions including the EU's Accountability, Rule of law and Anti-Corruption Programme (ARAP) and the Kofi Annan International Peacekeeping Training Centre



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. Doodoo 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

Public Procurement Authority

**Annual Report and Financial Statements
for the year ended 31 December 2023**

Annex II

Financial Statements for The Year Ended 31st December, 2023



Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

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Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

General Information

Board Members

Prof. Christopher Ameyaw-Akumfi	Chairperson
Mr. Samuel Richard Nee Baidoo	Vice Chairperson
Mr. Frank Mante	CEO
Mad. Patricia Safo	Member
Mrs. Ernestina Swatson Eshun	Member
Hon. Diana Asonaba Dapaah	Member
Dr. Alhassan Iddrisu	Member
Mr. Isaac Kofi Amoah	Member
Mr. Hayford Amoh	Member

Registered Office

6th Floor
SSNIT Emporium Building
Airport City
Accra

Bankers

Bank of Ghana
National Investment Bank Ltd
Zenith Bank (Ghana) Ltd

Independent auditor

Intellisys
No. 15, Lardzeh Crescent
North Dzorwulu
P.O.Box KN 4169
Kaneshie-Accra

Secretary

Mrs. Lesley Dodoo

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Report of the Board

The Board present its report and the audited financial statements of Public Procurement Authority for the year ended 31 December 2023, which discloses the state of the affairs of the Authority.

The Board is responsible for the preparation and fair presentation of the financial statements, comprising the statement of financial position as at 31 December 2023, 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 Board is required to ensure that adequate accounting records are maintained so as to disclose with reasonable adequacy, the financial position of the Authority. It is also responsible for taking steps to safeguard the assets of the Authority and to prevent and detect fraud and other irregularities. It 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, it is 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 acknowledges 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's 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 Board confirm that in preparing the financial statements, it 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 Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at all times the financial position of the Authority and to enable them ensure that the financial statements comply with all relevant Acts. It is 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.

Objective of the Authority

The Public Procurement Authority is established by the Public Procurement Act 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 to promote a competitive local industry and increase the confidence of varied stakeholders in public procurement processes in the country.

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Report of the Board

Financial result

The Authority made a surplus for the year ended 2023 of GHS6,277,443 (2022: deficit of GHS2,338,256).

Revenue increased to GHS 22,027,587 for year ended 31 December 2023 from the prior year amount of GHS 9,986,657. This was significantly so because of the increase in Government of Ghana subvention especially for goods and services, and increase in internally generated fund.

The total assets of the Authority as at year end 2023 was GHS 4,646,670 (2022: GHS1,323,491). The total liabilities of the Authority as at year end 2023 was GHS 845,961 (2022: GHS 3,800,226).

Events after reporting date

The Board is not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the Authority.

Board members interest in contracts

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

Board members

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

Prof. Christopher Ameyaw-Akumfi

Chairperson

Mr. Samuel Richard Nee Baidoo

Vice Chairperson

Mr. Frank Mante

Chief Executive Officer (CEO)

Mad. Patricia Safo

Member

Mrs. Ernestina Swatson Eshun

Member

Hon. Diana Asonaba Dapaah

Member

Dr. Alhassan Iddrisu

Member

Mr. Isaac Kofi Amoah

Member

Mr. Hayford Amoh

Member

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 2023 is GHS 66,000 (2022: 60,000).

Appreciation

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

The annual financial statements set out on pages 8 to 20 were approved by the Board and were signed on their behalf by:



Chairperson



Chief Executive Officer

13th August, 2024

Independent Auditor's Report to the Members of the Public Procurement Authority

Opinion

We have audited the financial statements of Public Procurement Authority set out on pages 8 to 20, which comprise the statement of financial position as at 31 December 2023, 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 2023 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards with the IAS 29 directive issued by the Institute of Chartered Accountants Ghana (ICAG) and the manner required by Public Procurement (Amendment) Act, 2016 (Act 914) and Public Financial Management Act, 2016 (Act 921) 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 Board is 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.

Independent Auditor's Report

to the Members of Public Procurement Authority

Board's Responsibility for the Financial Statements

The Board is 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 and the requirements of the Public Procurement (Amendment) Act, 2016 (Act 914), Public Financial Management Act, 2016 (Act 921) and other relevant Acts, and for such internal control as the Board 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 Board is 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.

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 International Standards for Supreme Audit Institutions (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 Board.
- Conclude on the appropriateness of the Board's 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
to the Members of Public Procurement Authority

We communicate with the Board 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/1438).



Intellisys (ICAG/F/2024/078)
Chartered Accountants
No. 15, Lardzeh Crescent
North Dzorwulu

Dated 27th August, 2024

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Statement of Comprehensive Income

Figures in GHS

	Notes	2023	2022
Government subvention	4	14,842,750	6,282,597
Internally generated funds	5	7,174,710	3,682,788
Grants and other income	6	10,127	21,271
Total revenue		22,027,587	9,986,657
Personnel emoluments	7	(5,781,953)	(4,974,226)
Services and programme activities	8	(4,081,610)	(4,052,155)
Financial and professional charges	9	(332,954)	(152,818)
General and administrative expenses	10	(5,553,628)	(3,145,713)
Total operating expenditure		(15,750,144)	(12,324,912)
Surplus / (deficit) for the year		6,277,443	(2,338,256)

The notes on pages 16 to 20 are an integral part of these financial statements

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

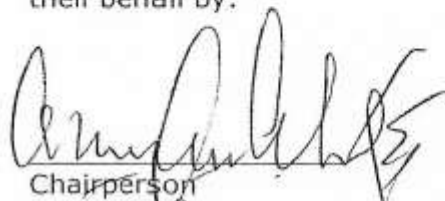
Statement of Financial Position

Figures in GHS

	Notes	2023	2022
Assets			
Non-current assets			
Property, plant and equipment	11	<u>1,993,465</u>	<u>861,793</u>
Current assets			
Accounts receivable	12	<u>300,410</u>	<u>292,310</u>
Cash and cash equivalents	13	<u>2,352,796</u>	<u>169,388</u>
Total current assets		<u>2,653,206</u>	<u>461,698</u>
Total assets		<u>4,646,670</u>	<u>1,323,491</u>
Equity and liabilities			
Equity			
Accumulated fund	14	<u>3,800,709</u>	<u>(2,476,735)</u>
Liabilities			
Current liabilities			
Accounts payable	15	<u>845,961</u>	<u>3,800,226</u>
Total equity and liabilities		<u>4,646,670</u>	<u>1,323,491</u>

The notes on pages 16 to 20 are an integral part of these financial statements

The annual financial statements set out on pages 8 to 20 were approved by the Board and were signed on their behalf by:


Chairperson
13th August, 2024


Chief Executive Officer

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Statement of Changes in Accumulated Fund

Figures in GHS	Accumulated fund	Total
Balance at 1 January 2023	(2,476,735)	(2,476,735)
Surplus for the year	6,277,443	6,277,443
Balance at 31 December 2023	3,800,709	3,800,709
 Balance at 1 January 2022	 (138,479)	 (138,479)
Deficit for the year	(2,338,256)	(2,338,256)
Balance at 31 December 2022	(2,476,735)	(2,476,735)

The notes on pages 16 to 20 are an integral part of these financial statements

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Statement of Cash Flows

Figures in GHS

	Notes	2023	2022
Cash flows (used in) / from operations			
Surplus / (deficit) for the year		6,277,443	(2,338,256)
Adjustments to reconcile surplus / (deficit)			
Adjustments for (increase) / decrease in trade accounts receivable		(8,100)	313,351
Adjustment for (decrease) / increase in accounts payable	15	(2,954,264)	627,597
Adjustment for depreciation and amortisation expense	11	1,055,422	564,159
Adjustments for exchange loss		(813)	(11,467)
Net cash flows from / (used in) operating activities		4,370,502	(833,149)
Cash flows used in investing activities			
Purchase of property, plant and equipment	11	(2,187,094)	(6,240)
Cash flows used in investing activities		(2,187,094)	(6,240)
Net increase / (decrease) in cash and cash equivalents		2,183,408	(839,389)
Cash and cash equivalents at beginning of the year		169,388	1,008,777
Cash and cash equivalents at end of the year	13	2,352,796	169,388

The notes on pages 16 to 20 are an integral part of these financial statements

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

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 financial statements of Public Procurement Authority have been prepared in accordance with International Financial Reporting Standards, the Public Procurement (Amendment) Act, 2016 (Act 914) and the Public Financial Management Act, 2016 (Act 921) and other relevant Acts. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings, available-for-sale financial assets, and financial assets and financial liabilities (including derivative instruments) at fair value through surplus or deficit.

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

Annual Report and Financial Statements for the year ended 31 December 2023

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

Annual Report and Financial Statements for the year ended 31 December 2023

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

Accounts receivable

Accounts receivable 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.

Accounts payable

Accounts payable are initially measured at fair value and subsequently measured at the fair value of meeting the obligation.

2.5 Related parties

A related party is a person or entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

- A person or a close member of that person's family is related to a reporting entity if that person:
 - has control or joint control of the reporting entity;
 - has significant influence over the reporting entity; or
 - is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- An entity is related to the reporting entity if any of the following conditions apply:
 - The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
 - One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
 - Both entities are joint ventures of the same third party;
 - One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity;
 - The entity is controlled or jointly controlled by a person identified as a related party;
 - A person identified as having control or joint control over the reporting entity has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity);
 - The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Related parties identified have been disclosed in note 19 to the financial statements.

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Accounting Policies

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

2.6 Revenue

2.6.1 Government of Ghana subvention

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

2.6.2 Internally generated fund

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

Other income

This is income earned aside GoG subvention and internally generated fund. It is measured at the consideration received or receivable.

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 Board 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

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Figures in GHS

	2023	2022
4. Government subvention		
Personnel emoluments	5,167,979	4,513,440
Administrative and services	8,053,663	1,690,105
Capital expenditure	1,621,108	79,052
	14,842,750	6,282,597
The increase in administrative and services subvention is due to the special release to pay off outstanding bills and commitments.		
5. Internally generated funds		
Suppliers registration fees	3,471,849	1,159,200
Special training	3,496,805	2,329,400
Website advert	206,057	194,188
	7,174,710	3,682,788
Included in special training and website advert income for 2023 is the 15% non-tax revenue paid into the consolidated fund.		
6. Grants and other income		
Commission received	9,314	-
Foreign exchange gain	813	11,467
Other income - write offs	-	9,804
	10,127	21,271
7. Personnel Emoluments		
Salaries, wages and allowances	5,167,979	4,513,440
Other staff cost	213,006	157,877
Medical expense	400,968	302,909
	5,781,953	4,974,226
8. Services and programme activities		
Publishing of PPA activities	165,677	17,260
Budget preparation expenses	685,200	203,600
Conference and seminar expenses	826,974	1,370,381
Fuel and lubricants	167,013	244,245
Short term training	1,615,864	1,838,132
Entity assessment expenses	137,900	-
Payment of non-tax revenue into consolidated fund	482,982	378,538
	4,081,610	4,052,155

Payment of non-tax revenue into the consolidated fund represent the 15% apportionment of special training and website advert directly transfer into consolidated fund.

Public Procurement Authority

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Notes to the Financial Statements

Figures in GHS

	2023	2022
9. Financial and professional charges		
Bank charges	9,999	2,874
Legal fees and court expenses	184,482	67,729
Professional fees	52,019	9,075
Audit fees	66,000	60,000
Audit expenses	20,454	13,140
	332,954	152,818
 Audit expenses comprise;		
Levies	3,960	3,600
	10,494	9,540
 Levies, VAT on audit fees and local travel	6,000	-
	20,454	13,140
10. General and administrative expenses		
Board fees and expenses	358,260	566,360
Cleaning and sanitation	53,637	42,484
Common area maintenance fees	208,589	54,517
Depreciation	1,055,422	564,159
Donations	105,640	12,200
Electricity and water	257,533	350,767
Entertainment and refreshment	451,011	94,275
Exchange loss	988	-
Hotel accommodation	59,453	9,010
Insurance	215,131	72,642
Office consumables	66,605	32,302
Office rent	1,276,506	814,777
Postage and communication	210,195	63,806
Printing and stationery	210,541	42,925
Repairs and maintenance	315,380	208,365
Security	64,200	52,548
Subscription and publication	261,011	16,160
Tender fee refund	204,282	-
Travel and transport	179,245	148,416
	5,553,628	3,145,713

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Notes to the Financial Statements

Figures in GHS

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11. Property, plant and equipment

	Motor vehicles	Furniture and fittings	Office equipment	Computer and accessories	Total
Reconciliation for the year ended 31 December 2023					
Balance at 1 January 2023					
At cost	2,599,536	909,224	359,553	542,256	4,410,569
Accumulated depreciation	(1,932,527)	(797,313)	(329,084)	(489,851)	(3,548,776)
Carrying amount	667,009	111,910	30,469	52,405	861,793
Movements for the year ended 31 December 2023					
Additions from acquisitions	1,949,750	37,330	33,094	166,920	2,187,094
Depreciation	(884,447)	(47,770)	(17,259)	(105,947)	(1,055,422)
Property, plant and equipment at the end of the year	1,732,312	101,471	46,304	113,378	1,993,465
Closing balance at 31 December 2023					
At cost	4,549,286	946,554	392,647	709,176	6,597,662
Accumulated depreciation	(2,816,974)	(845,083)	(346,343)	(595,798)	(4,604,198)
Carrying amount	1,732,312	101,471	46,304	113,378	1,993,465

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Notes to the Financial Statements

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Property, plant and equipment continued...

	Motor vehicles	Furniture and fittings	Office equipment	Computer and accessories	Total
Reconciliation for the year ended 31 December 2022					
Balance at 1 January 2022					
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
Movements for the year ended 31 December 2022					
Additions from acquisitions	-	3,500	2,740	-	6,240
Depreciation	(459,488)	(42,475)	(10,640)	(51,556)	(564,159)
Property, plant and equipment at the end of the year	667,009	111,910	30,469	52,405	861,793
Closing balance at 31 December 2022					
At cost	2,599,536	909,224	359,553	542,256	4,410,569
Accumulated depreciation	(1,932,527)	(797,313)	(329,084)	(489,851)	(3,548,776)
Carrying amount	667,009	111,910	30,469	52,405	861,793

12. Accounts receivable

Receivables	218,100	200,000
Staff advance	82,310	92,310
	300,410	292,310

The receivables represent training fees that is yet to be received at the end of 2023.

13. Cash and cash equivalents

Cash on hand	6,178	22,952
Balances with banks	2,346,618	146,437
	2,352,795	169,388

14. Accumulated fund

At 1 January	(2,476,735)	(138,479)
Surplus / (deficit) for the year	6,277,443	(2,338,256)
At 31 December	3,800,708	(2,476,735)

15. Accounts payable

Other payables	669,139	759,569
Audit fees and expenses	81,504	73,140
Rent accrued	-	1,894,248
Common area maintenance fees accrued	-	302,518
Utility accrued	56,052	433,870
Withholding tax	39,266	56,776
Board fees accrued	-	280,104
	845,961	3,800,226

Public Procurement Authority

Annual Report and Financial Statements for the year ended 31 December 2023

Notes to the Financial Statements

Figures in GHS

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16. Taxation

The Authority is not a taxable entity. No provision is therefore made in the financial statements for income taxes.

17. Events after the reporting date

The Board is not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the Authority.

18. Capital commitments

There were no commitments for capital expenditure not provided for in these financial statements at the end of the year. (2022: Nil).

19. Contingent liabilities

No known contingent liabilities or assets existed at 31 December 2023 that would have a material effect on the results of the financial statements or the continued existence of the Authority as a going concern.

20. Related party transactions

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

Board fees	358,260	566,360
Key management staff	837,809	1,271,681
	<u>1,196,069</u>	<u>1,838,041</u>

21. Approval of annual financial statements

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

13th August, 2024

