

CASE NO: 172/2022

**IN THE MATTER OF THE COMMISSION ON HUMAN RIGHTS AND
ADMINISTRATIVE JUSTICE ACT, 1993 (ACT 456)**

AND

**IN THE MATTER OF ALLEGATIONS OF CORRUPTION, FRAUD AND
PROCUREMENT BREACHES IN THE AWARD OF CONTRACTS TO
RONOR MOTORS GHANA LTD, TELINNO GHANA LTD AND SAJEL
MOTORS AND TRADING COMPANY LTD FOR THE SUPPLY OF
VEHICLES AND LOGISTICS TO THE GHANA REVENUE
AUTHORITY(GRA) BY THE RESPONDENT.**

BETWEEN

**MOVEMENT FOR TRUTH
AND ACCOUNTABILITY-**

COMPLAINANT

AND

**AMMISHADAI OWUSU-AMOAH,
(FORMER)COMMISSIONER-GENERAL
GHANA REVENUE AUTHORITY-**

RESPONDENT

CASE NO: 172/2022

DECISION

1.0 INTRODUCTION

On 16 August 2022, the Commission received a complaint from the Movement for Truth and Accountability (MFTA), a Civil Society Organization, alleging corruption and fraud against the former Commissioner-General of the Ghana Revenue (GRA),

Dr Ammishaddai Owusu-Amoah. The complaint alleges some infractions in the award of a contract for the supply of vehicles and other logistics to three (3) companies. The Complaint was dated 15 August 2022. Subsequent to this Complaint, the Complainant by a supplementary complaint dated 10 November 2022 made further allegations of corruption and tax evasion among other things arising from the contract for the supply of vehicles.

2.0 PARTICULARS OF COMPLAINT/ALLEGATIONS

The plaint of the Complainant as contained in the complaint and its supplementary have been set out in extenso as follows:

15 August 2022

**The Commissioner
Human Rights Administrative Justice
Old Parliament House
Accra**

Dear Sir,

**RE: SUPPLY OF VEHICLES AND OTHER LOGISTICS-GHANA
REVENUE AUTHORITY**

We, the above movement would like your esteemed office to investigate the Ghana Revenue Authority (GRA) Commissioner General regarding the above subject.

Ghana Revenue Authority (GRA) signed contract with three (3) companies for the supply of vehicles and other logistics since 1st October,2021. The contract was extended to 30th April,2022.

Unfortunately, the three (3) companies did not meet their contract obligations leading to the cancellation of the part of the vehicles not delivered. The three (3) companies are stated below:

- 1. Ronor motors Ghana limited,**
- 2. Telinno Ghana limited, and**
- 3. Sajel motors and trading co.ltd.**

We are expressing our concern in regard to the prices at which GRA purchased the vehicles from Ronor Motors Ghana Limited. We believe that the prices are too much when we took into consideration the vehicles'

specifications and year of make and since these vehicles were in bulk, the unit should be lower.

Also during our investigations, we followed the address of Telinno Ghana Limited which was on the letter addressed by GRA to same company. On getting to the location, we found out that there was no company by name Telinno Ghana Limited situated there but rather a company called Auto Mall Ghana Ltd who confirmed that there was no company with the name Telinno Ghana Limited operating in the area.

In regard to the 3rd company namely Sajel Motors and Trading co.ltd, we tried tracing them to carry out our investigations but we couldn't find any location relating to them online nor offline. We suspect these deals to be fraudulent, hence this letter requesting that your outfit do the following please;

- a. Compel GRA to show you the location of the offices and garages of the above-mentioned companies that they bought the vehicles from.
- b. Why the three (3) companies could not honour their part of the contracts.
- c. If the vehicles supplied met the specifications in the contract documents.
- d. If GRA pre-financed the purchase of the vehicles.
- e. Whether the three (3) companies have established garages to undertake after sales services for the warranted period.
- f. Checked the specifications for the vehicles supplied as against the specifications in the contract documents.
- g. What is the arrangement by GRA Management to obtain the outstanding vehicles?

Instead of purchasing the vehicles from Toyota Ghana that supplied previous vehicles, GRA engaged the services of novice suppliers to deliver the vehicles.

We are therefore, counting on your good office to ensure value for money.

10th November , 2022

**The Commissioner
Human Rights Administrative Justice
Old Parliament House
Accra**

Dear Sir,

SUPPLEMENTARY LETTER

In reference to our letter dated 2nd August 2022, with Headline “Supply of Vehicles and other Logistics-Ghana Revenue Authority”, which was sent to your office, we would like to further state that:

- a. We were able to trace only Ronor Motors Ghana limited to an Office Address. We couldn't find any office for both Sajel Motors and Trading co.ltd and Telinno Ghana Limited.**
- b. The contract was a selective tendering and the said companies are sole proprietorship.**
- c. We believe the companies do not have the capacity to supply the vehicles; hence they couldn't honour their part of the contract.**
- d. The three companies do not have garages to undertake the 3 years warranty period unlike Nissan, Toyota etc.**
- e. After sales of the vehicles by Ronor Motors Ghana, they ought to pay NHIL levy/GETfund of an amount of GHS 1,467,939.62 (5% of the amount they received from GRA) and Covid Levy of an amount of GHS 293,587.92. Totaling GHS 1,761,527.54 of which no record shows has been paid as at 6th October,2022.**
- f. Also same Ronor motors Ghana should have paid a 12.5% VAT worth GHS 3,890,040.00 but no return has been submitted to GRA, Kinbu Office as at 6th October,2022.**
- g. Sajel Motors was supposed to pay NHIL levy/GETFund of an amount of GHS 629,056.60 (5% of the amount they received from GRA) and Covid**

Levy of an amount of GHS 125,811.32. Totaling GHS 754,867.92 of which no record shows has been paid as at 6th October, 2022.

- h. Sajel Motors should also have paid a 12.5% VAT worth GHS 1,667,000.00 but no return has been submitted to GRA, Achimota Office as at 6th October, 2022.**
- i. Telinno Ghana too was to pay NHIL/Levy/GETFund of an amount of GHS 342,276.73 (5% of the amount they received from GRA) and Covid of an amount of GHS 68,455.35, making a total of GHS 410,732.08 of which no record shows has been paid as at 6th October, 2022.**
- j. Same Telinno Ghana was also meant to pay a 12% VAT worth GHS 8,163,300 but still, no return has been submitted to GRA, Achimota Office at 6th October, 2022.**

We hope that your office will look into these and hold these companies accountable.

The Complainant exhibited the following documents to his Complainant:

- 1. Copy of letter dated June 2022 and with the heading: RE: SUPPLY OF VEHICLES, from GRA to Ronor Motors Ghana limited cancelling the contract for the supply of vehicles as a result of non-compliance.**
- 2. Copy of letter dated June 2022 and with the heading: RE: SUPPLY OF VEHICLES, from GRA to Sajel Motors and Trading Co. Limited cancelling the contract for the supply of vehicles as a result of non-compliance.**
- 3. Copy of letter dated June 2022 and with the heading: RE: SUPPLY OF VEHICLES from GRA to Telinno Ghana Limited cancelling the contract for the supply of vehicles as a result of non-compliance.**

Succinctly put, it is the Complainant's complaint that, sometime in October 2021, the Respondent, by virtue of his position as Commissioner-General of the Ghana Revenue Authority, entered into a contract for the supply of vehicles and logistics for and on behalf of the Ghana Revenue Authority (GRA) with three(3) companies which he knew or ought to have known did not have the requisite capacity to carry out the said contracts and as such, but for corruption and fraud, the three (3) companies would not have been awarded the contracts.

To compound its suspicion of fraud and corruption, two (2) of the companies which were awarded contracts do not have business offices and garages; prices of the

vehicles were inflated; vehicles were procured from Ronor Motors rather than Toyota Ghana Company Limited; and the GRA failed to retrieve taxes accruing from the said contracts as at 6 October 2022.

3.0 COMMENTS OF RESPONDENT

Section 14(1) of the Commission on Human Rights and Administrative Justice Act, 1993, (Act 456) provides thus:

14. Procedure in respect of investigations

(1) Where the Commission decides to conduct an investigation under this Act, it shall give the Authority or person concerned and to any other person who is alleged in the complaint to have taken or authorized the act or omission complained of, an opportunity to comment on the allegations contained in the complaint.

In accordance with Section 14 (1) of the (Act 456), the Commission by letter Ref. No. CHRAJ/HQ172/2022/685 requested for comments from the Respondent on the allegations levelled against him.

Pursuant to this request, the Respondent submitted a total of four (4) separate comments per letters with accompanying documents to assist in the investigations. These comments and attachments were variously submitted on 19 October 2022, 22 December 2022, 3 January 2023 and 22 February, 2023.

Relevant particulars from the Respondent's comments are below:

- 1. That GRA made budgetary provision in 2021 for the procurement of vehicles and other logistics to support the objectives and operations of the entity;**
- 2. That GRA was furthermore tasked by the government to mobilize revenue for two key initiatives that government has put in place to provide relief to local businesses called CAP-Buss and the Ghana CARES Obaatanpa Programme;**
- 3. That considering the urgent need for the vehicles and other logistics for the above-mentioned programmes of national interest, GRA resolved to use the Single-source procurement procedure in line with Sections 40 (1) (b) and 41(f) of the Public Procurement Act, 2003 (Act 663) as amended;**

4. That three (3) firms namely Sajel Motors and Trading Company Ltd, Telinno Ghana Ltd, and Ronor Motors Ghana Ltd with the required statutory documentation were selected;
5. That the firms have the legal capacity to enter into a contract and that they are not sole proprietorship;
6. That the selected firms were given technical specifications of the vehicles and other logistics for their price quotations;
7. That upon receipt of the quotations, GRA conducted proper costing studies by undertaking an analysis of the cost breakdown to determine the price reasonableness, and it came out with an affirmative determination that the cost is advantageous, fair, reasonable and within the allocated budget;
8. That GRA subsequently wrote a letter to the Public Procurement Authority (PPA) requesting for its approval to use the Single-source procurement procedure in line with Section 40 (1) of the Public Procurement Act, 2003 (Act 663) as amended, to engage the selected firms for the supplies at the respective costs determined;
9. That in line with Regulation 158 (1) (a) of the Public Financial Management Regulations, 2019 (L.I. 2378), GRA furnished the PPA with an approval from the Ministry of Finance to commence the procurement process;
10. That the PPA conducted value for money and due diligence audit, and by a letter no. PPA/CEO/09/1742 dated September 16, 2021, granted the approval for the procurement of the vehicles and other logistics from the selected firms at the proposed cost;
11. That based on the PPA approval, GRA subsequently proceeded and gave the firms, Notifications of Award and Contracts dated October 1, 2021;
12. That the firms delivered some of the Vehicles and Logistics according to the Technical Specifications and they were inspected and certified as satisfactory by the representatives of the Audit, Transport, Stores and

Procurement Units of GRA in line with section 2.10 and 4.20.3 in the Guidelines of the Public Procurement Act, 2003 (Act 663);

- 13. That the firms have the capacity to supply the vehicles, however, the COVID-19 pandemic from 2019 to 2021 disrupted the vehicle supply chain and it affected the manufacturers in Japan which resulted in delays in the delivery of some of the vehicles and logistics;**
- 14. That GRA agreed to extend the expiry dates of the respective contracts to April 30, 2022 at no additional cost to GRA;**
- 15. That by industry practice, the firms can use the garages of other firms and hence the Warranty period of 3 years was governed by the terms of contract stated in the General Condition of Contract Clause 14 and Special Condition of Contract Clause 8;**
- 16. That the three (3) firms were however unable to complete delivery by April 30, 2022 and wrote letters requesting for a further extension but considering the exigency or urgent need for the vehicles and other logistics, GRA was unable to grant the request and wrote letters dated June, 2022 to the firms cancelling the part of the contracts not performed as at June 6, 2022;**
- 17. That to shore up the gap created for the undelivered vehicles, GRA recently bought thirty (30) Compact Suzuki Swift Vehicles from CFAO for its operations in the cities. The other vehicles are strong and robust, and are for use in the hinterlands and country's borders;**
- 18. That the vehicles and logistics were procured in accordance with well-established rules on procurement and for value for money and denies any allegations of corruption and fraud;**
- 19. That in accordance with the tax law, the Covid-19 and Flat VAT Rate were treated as part of the total Cost for the vehicles supplied;**
- 20. That the VAT component of the invoices submitted by the companies were Sajel Motors and Trading Company – GHS389, 509.62, Telinno Ghana Ltd. – GHS227,617.36 and Ronor Motors Ghana Ltd – GHS1,004,866.15;**

21. That the Covid-19 Levy components of the invoices were: **Sajel Motors and Trading Company – GHS129,836.54, Telinno Ghana Ltd- GHS75,872.45 and Ronor Motors Ghana Ltd – GHS334,955.38;**
22. That GRA is required by the tax law to withhold 3% Withholding Tax on the total invoice price (cost) of the vehicles supplied, of which the Authority duly complied with;
23. That the net amount was then paid to the suppliers;
24. That per the tax law, the suppliers are obliged to file their VAT Returns at their local Taxpayer Service Centre (TSC) and pay any tax obligation thereof; and
25. That on the issue of the companies not filing returns and not paying the VAT and COVID-19 Levy on the sale of these vehicles to the GRA, the Authority is currently conducting comprehensive audits on the companies in question to ascertain their tax compliance status. This will help determine whether or not they have paid the taxes and levies to GRA.

The Respondent attached the following documents to both comments:

- 1) Copies of documents on the three (3) companies issued by the Registrar of Companies, the Public Procurement Authority (PPA), the Ghana Revenue Authority (GRA), the Social Security and National Insurance Trust (SSNIT) and the National Investment Bank. The Respondent described these documents as “Statutory documents”;
- 2) Copy of a letter by GRA requesting the Public Procurement Authority to use the Single Source Procurement Method to engage the three(3) firms for the supply of vehicles and other logistics
- 3) Copy of an email Correspondence from the Ministry of Finance;
- 4) Copy of a letter of approval from the Public Procurement Authority;
- 5) Copies of Notification of Award Letters to the three (3) companies;
- 6) Copies of vehicles supply contracts with the three (3) Companies;
- 7) Copies of Inspection Certificates for goods received from the three(3) companies;
- 8) Various letters headed: **RE: SUPPLY OF VEHICLES (PICK UPS)** and dated June 2022 addressed to the three (3) companies

- 9) Copy of a letter headed: **NOTIFICATION OF AWARD-SUPPLY OF 30 NO.VEHICLES** dated 28 July 2022 from the GRA to the Managing Director, CFAO Ghana Limited
- 10) Extension of contract deadlines for the three (3) companies;
- 11) Copy of Letters for the cancellation of the Contracts with the three firms;
- 12) Copy of Procurement Plan of GRA for the year 2021;
- 13) Copy of Annual Budget of GRA for the year 2021;
- 14) Copy of costing studies and or price reasonableness analysis conducted on the quotations submitted by the companies for the supply of vehicles and other logistics to the GRA;
- 15) Copy of Cheques issued to each company as payment for the supply of vehicles and other logistics to GRA;
- 16) Copy of Bank Statement (s) of the GRA from October 2021 to October 2022 depicting payments made by the GRA for the supply of vehicles and other logistics;
- 17) Copy of tax records of Companies that supplied the vehicles in question and other logistics to the GRA since their incorporation;
- 18) Evidence of payments made to CFAO Ghana Ltd in respect of vehicles supplied to the GRA;
- 19) Entity Tender Committee Minutes approving 2021 and 2022 Procurement Plan;
- 20) Price reasonableness analysis from the average price list as at May 2019 from the Public Procurement Authority (PPA) website;
- 21) Minutes of review of contract by Legal Unit of GRA;
- 22) Negotiation report amendment of contract sum for Ronor Motors.

4.0 MANDATE

It is provided under Article 218 (a) and (e) of the 1992 Constitution that:

218. FUNCTIONS OF COMMISSION

The functions of the Commission shall be defined and prescribed by Act of Parliament and shall include the duty-

(a) to investigate complaints of violations of fundamental rights and freedoms, injustice, corruption, abuse of power and unfair treatment of any person by a public officer in the exercise of his official duties;

(e) to investigate all instances of alleged or suspected corruption and the misappropriation of public moneys by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor-General, resulting from such investigations;

In pari materia with the foregoing Article 218 is Section 7 (1) (a) and (f) of the Commission on Human Rights and Administrative Justice Act, 1993 (Act 456) which also provides thus:

7. Functions of the Commission

(1) In accordance with article 218 of the Constitution, the functions of the Commission are,

(a) to investigate complaints of violations of fundamental rights and freedoms, injustice, corruption, abuse of power and unfair treatment of a person by a public officer in the exercise of official duties;

(f) to investigate instances of alleged or suspected corruption, and the misappropriation of public moneys by an official and to take appropriate steps, including reports to the Attorney-General and the Auditor-General, resulting from that investigation;

The requirements for the proper invocation of the investigative machinery of the Commission were enunciated in the case of **Republic v High Court (Fast Track Division) Ex parte, Commission on Human Rights and Administrative Justice (Interested Party, Richard Anane) [2007-8] SCGLR 213 (the Anane Case)**. The Supreme Court held that, besides matters falling under article 218 (e), the Commission's mandate can only be properly invoked when there is in existence a Complaint lodged with the Commission by an identifiable Complainant, be it an individual or body of persons or even bodies corporate.

The Court was of the opinion that a Complaint does not exist in a vacuum and as such it must be traceable to a source i.e in a person or persons. The identifiable Complainant, who need not be the victim, must file a Complaint, which may be in writing or given orally to a representative of the Commission in a region or the district.

The undeniable conclusion from the foregoing paragraphs is the existence of the prerogative to receive and investigate corruption and corruption related matters having been bestowed on the Commission as per article 218 (a) and (e) as well as sections 7 (1) (a) and (f).

Whereas “corruption” is generally agreed to be an insidious plague which corrodes societies, Ghana has a somewhat restricted definition of the term in its primary legislations. Sections 240 and 241 of the Criminal Act, 1960 (Act 29) limits the definition of corruption to bribery of a public officer. The term “corruption” however goes beyond just bribery; the widely accepted definition of the term as provided by the World Bank is that “corruption” is **“an abuse of public office for private gain”**. The **African Union Convention on Preventing and Combating Corruption**, a convention ratified by Ghana since June 2007 provides under Article 1 that:

Article 1

Definitions

- 1. For the purpose of this Convention;
“corruption” means the acts and practices including related offences
proscribed in this Convention;**

The act and practices referred to in the preceding Article can be found under Article 4 of the Convention. Of particular importance to this case is Article 4 (1) (c) which provides thus:

Article 4

Scope of Application

- 1. This Convention is applicable to the following acts of corruption and related offences
(c) any act or omission in the discharge of his or her duties by a public official or any other person for the purpose of illicitly obtaining benefits for himself or herself or for a third party;**

Hence, per the foregoing Articles, any purposeful act or omission of a public officer in the course of his official duties which results in the illicit enrichment of himself or herself or any third party is deemed corruption.

The Commission concedes that the power to investigate instances of procurement breaches has not been textually committed to it under its enabling Act 456, however per Article 218(e) of the 1992 Constitution as well as section 7 (1)(f) of Act 456 supra, the Commission has the mandate to investigate, inter alia, instances of corruption by public officials with or without an identifiable complainant and to thereof take appropriate steps including reports to the Attorney-General and the Auditor-General.

Corruption is a generic and multifaceted cancer which encompasses Public Procurement Breaches. Corruption in public procurement sometimes manifests as bribery, rent-seeking, contractor-client payoffs, kick-backs etc. Indeed, corruption can occur through violations of procurement rules or through legitimate deviations from the rules (see article by Soreide, T **“Corruption in Public Procurement, Causes, Consequences and Cures”**, Chr.Michelben Institute, Bergen, accessed @gsdrc.org/documents.library).

To mitigate the negative impacts of procurement corruption, Article 9 of the **United Nations Convention against Corruption (UNCAC)** requires State parties to **"take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective, inter alia, in preventing corruption"**. Thus, the violation of Procurement rules and regulations in the public sector also amounts to corruption and as such, the Commission is clothed with the jurisdiction to investigate same.

On the other hand, the 9th edition of **Black's Law dictionary** defines "Fraud" at page 731 as *inter alia* **"knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment"**. The case of **Derry v. Peak(1889) 14 App Cas 337; (1889) 5 TLR 625** also defines Fraud as a **statement known to be false or a statement made recklessly or carelessly as to the truth of the statement**.

The National Anti-Corruption Action Plan 2015-2024, a document which constituted Ghana's national framework to drive anti-corruption activities for a period of 10 years, defined corruption to include fraud and as such, all fraudulent acts perpetrated by public officials are also deemed as corruption (See **Ghana, Republic NATIONAL ANTI-CORRUPTION ACTION PLAN, 2011** at p.23)

The gravamen of the Complaint, which was lodged with the Commission at its Head Office by an identifiable Complainant is that the Respondent, being the head of the GRA and an undeniable public officer, knowingly or by an omission on his part entered into supply of vehicles contracts with three (3) novice companies which he knew or ought to have known did not have the capacity to carry out the contracts and in so doing purchased the vehicles at inflated prices when compared to other suppliers the GRA had dealt with on previous occasions.

To further compound the Complainant's suspicion of foul play is the alleged selective tendering procedure of procurement adopted by the GRA in awarding the contract to companies/businesses, two (2) of which did not have business offices

thereby rendering the deals/contracts fraudulent. To top it all, various taxes which are due the state as a result of the part performance of the contracts have curiously not been retrieved by the GRA which happens to be the very statutory body charged with retrieving taxes.

These allegations, undoubtedly raise issues of corruption and as such, to the extent that the present Complaint was lodged with the Commission by an identifiable person (Movement for Truth and Accountability) against a public officer (Ammishaddai Owusu-Amoah) in the performance of his public duties, the Commission is undoubtedly seised with the mandate to carry out investigations into the allegations.

4.1 PRELIMINARY ISSUE

It is to be noted that during the course of investigations by this Commission, the Complainant per letter signed by its Convener, Mr. Joseph Bediako on the 2 August 2023 and entitled: **NOTICE OF WITHDRAWAL** notified the Commission that it was discontinuing its case brought against the Respondent to, in its words “afford us the opportunity to make further enquiries into the matter”. This was long after the investigations had reached an advanced stage, and the Convener had been interviewed by the Commission. The issue is whether this discontinuance ought to have estopped the Commission from continuing with its investigations considering that the matter was triggered by a complaint in accordance with the decision of the Anane Case cited supra.

It is trite learning at law except in limited cases, the decision of a party to withdraw a plaint brought against a Respondent terminates the matter where especially as in the instant case, the Respondent has not lodged a counterclaim.

Allegations of fraud and corruption as in the instant case are, however, of public interest and the ensuing investigations and findings thereof do not inure privately to a Complainant but the general public/state.

For that reason, the Commission decided it would have been contrary to public policy to discontinue investigations when especially by Article 218(e) of the 1992 Constitution the same as section 7(1)(f) of Act 456 cited above, it can suo moto initiate investigations without a Complaint.

Article 218(e) provides that:

**218. The functions of the Commission...shall include the duty-
(e) to investigate all instances of alleged or suspected corruption and the misappropriation of public moneys by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor-General, resulting from such investigations..."(emphasis supplied).**

It was for these reasons that the Commission by letter Ref. No. CHRAJ/HQ 172/2022/452 of 10 August 2023 informed the Complainant that it was continuing with its investigations into the matter and requested the full cooperation of the Complainant for a successful investigation mindful of the fact that the allegations of fraud and corruption survived the withdrawal.

The investigations which were fully conducted into these allegations and the ensuing decision being rendered should therefore be understood within the context of the power of the Commission to conduct investigations into allegations wherever they occur, including complaints lodged by disinterested parties on corruption and fraud.

5.0 KEY ISSUES FOR INVESTIGATION

The Commission set down the following issues for determination:

- 1. Whether or not the Respondent adopted selective tendering or single source method of procurement in the award of the contracts for the supply of vehicles and logistics to the three (3) companies;**
- 2. Whether or not the three (3) companies had the capacity to carry out the said contracts at the time of contract;**
- 3. Whether or not the prices at which the vehicles were procured from Ronor Motors Ltd were inflated having regard to their specifications and bulk purchase;**
- 4. Whether or not Telinno Ghana Limited and Sajel Motors and Trading company limited can be traced to their physical locations per the addresses provided;**
- 5. Whether or not the Respondent engaged in fraud and corruption when he awarded the vehicles and logistics supply contract to the three (3) companies; and**

6. Whether or not the three (3) companies have paid the requisite taxes on the vehicles and other logistics supplied to the GRA.

6.0 INVESTIGATIONS

During the course of investigations, the Commission obtained and reviewed documents from various persons and institutions. It also conducted interviews with certain key stakeholders in the matter inclusive of the convener of the Complainant and the Respondent.

Article 219 (1)(c) and (d) of the 1992 Constitution provides thus:

219. Special Powers of Investigation

(1) The powers of the Commission shall be defined by Act of Parliament and shall include the power-

(c) to question any person in respect of any subject matter under investigation before the Commission.

(d) to require any person to disclose truthfully and frankly any information within his knowledge relevant to any investigation by the Commissioner.

Sections 8(1)(c) and (d) and 15(1)(a) and (b) of Act 456 also provides thus:

8. Special powers of investigation

(1) By virtue of article 219 of the Constitution, the Commission may, for the purposes of performing its functions under this Act,

(c) question a person in respect of a subject matter under investigation before the Commission.

(d) require a person to disclose truthfully and frankly an information within the knowledge of that person relevant to an investigation by the Commission.

15. Evidence at investigations

(1) Subject to this section the Commission may require a person who is able to give an information relating to a matter being investigated by the Commission

(a) to furnish the information to it, or

(b) to produce a document, paper or thing that relates to the matter being investigated and which may be in the possession or control of that person.

Accordingly, information via correspondences were obtained from the following institutions and organizations:

- (i) Office of the Registrar of Companies (ORC);
- (ii) Public Procurement Authority (PPA);
- (iii) Financial and Intelligence Centre (FIC);
- (iv) The three companies: Ronor Motors Ghana Ltd; Telinno Ghana Ltd and Sajel Motors and Trading Company;
- (v) MG Auto Trading Company Limited; and
- (vi) Overseas Union Limited.

Interviews were also conducted with the underlisted persons:

- i) Mr. Joseph Bediako, Convener, Movement for Truth and Accountability (the Complainant);
- ii) Daniel Foli, Head of Procurement Unit, GRA;
- iii) Ebenezer Lamptey, Head of Transport Unit, GRA;
- iv) Faith Boakye Boakye, Head of Admin. Ronor Motors Ghana Ltd;
- v) Aaron Kporzuxe, Chief Executive Officer, Telinno Ghana Ltd;
- vi) Alexander Ofosu Marvin, Managing Director, Sajel Motors and Trading Company Ltd; and
- vii) Hanson Amponsah, Sales Executive, CFAO Ghana Ltd.

The Commission also conducted field Investigations to physically locate the business offices and garages of the three (3) companies.

6.1 SUMMARY OF EVIDENCE

Below is a summary of some relevant evidence gathered from the various persons, institutions and bodies in the course of investigations.

1. CONVENER OF COMPLAINANT

Mr. Joseph Bediako, the Convener of the Movement for Truth and Accountability (the Complainant) in an interview with the Commission on 3 November 2022 provided some further information regarding the Complaint.

With regards to the physical location of the business offices and garages of Telinno Ltd and Sajel Ltd, the convener responded that he had visited the locations as per the addresses provided in letters authored and signed by the Respondent but could not physically locate or trace the companies. He further stated that, he traced the address

of the Telinno Ghana Ltd to the location only to find that a different company by name Auto Mall Ltd was the occupant of the said address. He also indicated that the same situation applied to Sajel Motors and Trading Company Ltd as he could not physically locate the business office or garage of the Company.

He also stated that, taking the contract as a whole, he suspects corruption and fraud. According to him, the processes leading to the award of the contracts to novice companies amount to awarding the contracts to cronies, family and friends. This is because the companies lack the capacity to execute the contracts and that is why they could not honour their obligations under the contracts hence resulting in the cancellation of the contracts on the part of the vehicles not delivered to the GRA. Nonetheless, the Respondent decided to award the contracts to them. He argued that if not for corruption and fraud, GRA could have engaged Toyota Ghana Company Limited, which previously supplied the GRA with similar vehicles under a contract. To him, the Respondent abused his office for obvious benefit and or for family and friends, and party apparatchiks.

Regarding what constituted "other logistics", Mr. Bediako stated that they included surveillance drones, motorcycles, accessories etc.

On the issue of lack of capacity of the three (3) companies to carry out the contracts, Mr. Bediako stated that the firms did not have the capacity to execute contracts of such magnitude and that they did not have garages to undertake after sales services of the vehicles and other logistics supplied to the GRA. According to him, his source indicated that the vehicles supplied were being serviced at various locations including the compound of the Accra High School.

On the need for the warranty and services for the supply of the vehicles, Mr. Bediako explained that the contracts for supply of new vehicles included after-sales services and warranty and that after sale services and warranty implies that the companies must have garages to undertake the services. However, the companies selected to supply the vehicles and other logistics to the GRA did not have garages and as a result provides no warranty. He added that his informant at the GRA told him that when the vehicles were due for servicing, some of them were serviced at the GRA yard while others were taken to a location around Accra High School to be serviced by mechanics.

Concerning the payment of taxes, Mr. Bediako stated that the companies supplied some vehicles and logistics, which the GRA paid for but the companies had, as at the time of the complaint, failed to pay the required taxes.

On the issue of price inflation, Mr. Bediako explained that the specifications of the vehicles were alloy rims and power windows which were higher, but the vehicles supplied by Ronor Motors Ltd were not alloy and were manual windows and thus should not have cost the amount GRA paid for them.

In conclusion, Mr. Bediako reiterated that apart from Ronor Motors Ltd, the rest of the firms do not have business offices and garages as same could not be physically located.

As already indicated, **the Complainant (as it then was)** attached certain documents to the complaint, relevant parts of which are reproduced below for sake of clarity:

- a. Copy of letter from GRA to Ronor Motors Ghana Ltd *interalia* cancelling the supply of vehicles contract between the parties as a result of non-compliance

GHANA REVENUE AUTHORITY

Our Ref. No.: CG/GRA/CG/06/22

JUNE, 2022

**MANAGING DIRECTOR
RONOR MOTORS GHANA LIMITED
P. O. BOX TN 2234
NUNGUAH-ACCRA**

RE: SUPPLY OF VEHICLES (PICKUPS)

We refer to the contract between GRA and Sajel Motors and Trading Co. Ltd, signed October 2021. We furthermore refer to the contract extension to the date April 30, 2022. Kindly find below the status of delivery as at June 6, 2022:

No.	Description	Quantity Rqd	Quantity Supplied	Quantity Not Supplied	Contract Price GHS	Vehicles Supplied GHS	Vehicles not Supplied GHS
1	PICKUPS	180	140	40	45,013,32	35,010,360.00	10,002,960.00
	TOTAL	180	140	40	0.00	35,010,360.00	10,002,960.00

Based on the above-mentioned information, management of GRA has taken another initiative to obtain some vehicles to support its objectives and operations. GRA has resolved to pay the cost in line with the contract all vehicles inspected and delivered, and cancel the vehicles not delivered as at June 6, 2022.

We thank you for your cooperation.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOAH
COMMISSIONER-GENERAL

This is marked as Exhibit 1.

- b. Copy of letter from GRA to Sajel Motors and Trading Co. Ltd cancelling the supply of vehicles contract between the parties as a result of non-compliance.

This letter was dated June 2022 and states in relevant parts that:

GHANA REVENUE AUTHORITY

Our Ref. No.: CG/GRA/CG/06/22

JUNE, 2022

**MANAGING DIRECTOR
SAJEL MOTORS AND TRADING CO. LTD
P. O. BOX CT 1435
CANTONMENTS-ACCRA**

RE: SUPPLY OF VARIOUS VEHICLES

We refer to the contract between GRA and Sajel Motors and Trading Co. Ltd, signed October, 2021. We furthermore refer to the contract extension to the date April 30, 2022. Kindly find below the status of delivery as at June 6, 2022.

N o.	Descripti on	Quanti ty Requir ed	Quant ity Suppli ed	Quant ity Not Suppli ed	Contract Price GHS	Vehicles Supplied GHS	Vehicles not Supplied
1	4 x 4 LAND	10	10	-		6,900,000. 00	-

	CRUISE R						
2	Audi A6	1	-	1	19,023,00 0.00		660,000.0 0
3	4 x 4 Prado	11	11	-		5,148,000. 00	
4	4 x 4tundra	8	-	8			3,360,000 .00
5	Motorcy cles	35	35	-		273,000.0 0	-
6	Motorcy cles (Jungle Purpose Ones With Accessori es	30	30	-		522,000.0 0	-
7	Heavy Duty Motorbi kes (Honda St1300)	2	2	-		600,000.0 0	-
8	Surveilla nce Drones	1	1	-		60,000.00	-
9	All Purpose Terrain Vehicle (ATV) Motors with Accessori es	10	10	-		1,500,000. 00	-
	TOTAL	108	99	9		15,003,00 0.00	4,020,000 .00

Based on the above-mentioned information, management of GRA has taken another initiative to obtain some vehicles to support its objectives and operations. GRA has resolved to pay the cost in line with the contract all vehicles inspected and delivered, and cancel the vehicles not delivered as at June 6, 2022.

We thank you for your cooperation.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOAH
COMMISSIONER-GENERAL

This is marked as Exhibit 2.

- c. Copy of letter from GRA to Telinno Ghana Ltd cancelling the supply of vehicles contract between the parties as a result of non-compliance.

This letter is dated June 2022 and states in relevant parts that:

GHANA REVENUE AUTHORITY

Our Ref. No.: CG/GRA/CG/06/22

JUNE, 2022

MANAGING DIRECTOR
TELINNO GHANA LIMITED
CIA-4119/06 BEHIND SCC YARD
ABELEMKPE-ACCRA

RE: SUPPLY OF VARIOUS VEHICLES

We refer to the contract between GRA and Telinno Ghana Limited, signed October, 2021. We furthermore refer to the contract extension to the date April 30, 2022. Kindly find below the status of delivery as at June 6, 2022:

N O.	Description	Quant ity Requi red	Quant ity Suppli ed	Quant ity Not Suppli ed	Contract Prices GHS	Vehicles Supplied GHS	Vehicles Not Supplied GHS
1	Land Cruiser li(Pickup)	20	-	20		-	6,000,000 .00

2	Mini Bus (16-Seater)	39	12	27	25,874,10 0.00	2,800,80 0.00	6,301,800 .00
3	Bus (33- Seater)	8	8	-		4,387,20 0.00	-
4	Toyota Van (K9 Transporta tion)	3	-	3		645,300. 00	
5	Cargo Van (Njo Passenger Seats)	1	-	1		-	216,000.0 0
6	Saloon Cars (2.5.l)	1	1	-		330,000. 00	-
7	Saloon Cars (1.6l)	5	-	5		-	873,000.0 0
8	Water Tank	4	-	4			4,320,000 .00
8	TOTAL	81	21	60		8,163,30 0.00	17,710,80 0.00

Based on the above-mentioned information, management of GRA has taken another initiate to obtain some vehicles to support its objectives and operations. GRA has resolved to pay the cost in line with the contract all vehicles inspected and delivered, and cancel the vehicles not delivered as at June 6, 2022.

We thank you for your cooperation.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOAH
COMMISSIONER-GENERAL

This is marked as Exhibit 3.

2.THE RESPONDENT

In an interview conducted by the Commission with the Respondent on the 28 March 2023 at its Head Office in Accra, the Respondent stated as follows:

I am Rev. Dr. Ammishaddai Owusu-Amoah, the Commissioner General for Ghana Revenue Authority. I have been working as the Commissioner General for GRA for three and half years. I can confirm that I have fair knowledge of all the documents put before me.

I can speak to some aspect of the documents as I delegated parts to the relevant departments. In respect of this contract, I submit that GRA prepared a procurement plan and a budget which was approved by the Entity Tender Committee and Parliament respectively. On the method of procurement adopted, the Single Source Procurement method was used; because of the statutory requirements and long periods that other methods of procurement require. Regarding the justification for using Single Source Procurement, I could remember the process we had to go through, specifically discussions with relevant stakeholders like the Ministry of Finance and the Chief of Staff which brought a delay. Considering the urgent need of the vehicles for the GRA general objectives and operations as well as the government flagship programme CAP BUSS and GHANA CARE OBATANPA, which tasked GRA to produce more revenue, we could not go through the rigorous process of Open Tender which takes twelve (12) Months with a lot of statutory requirement, taking into recognizance advertisement and periods required for each step, thus the use of this method.

Concerning the selection of companies, this was delegated to the Commissioner of Support Services since she was in charge of vehicles. Concerning how the specification was relayed to the companies, I would have to revert to the contract documents; as I stated earlier certain parts was delegated to the relevant departments. I can confirm after reverting to the original documents. However, I could remember the auditors checked the specifications of the vehicles supplied against the specifications given by the GRA. That gave an impression that there was a document to check against. A report was done by the Auditors and same submitted to me. I have that report and I also did a follow up by visiting the site where the vehicles were packed for inspection with the board. That gave me an assumption that the right thing was done. On the price quotations submitted by Ronor Motors, Tellino Ghana Limited and Sajel Trading and Co. Ltd to the GRA, I could not recall seeing their quotations, however I could remember seeing quotations from CFAO

Ghana Limited for the procurement of 30 Suzuki Swift Vehicles for the GRA.

At the inception of the contract, I had no clue of who they were, as I had never engaged them nor had any contact with them, prior to this contract. I got to know of the companies at the approval stage of the Contract.

On justification of the capacity and price reasonableness of the Companies; I can say this letter was written on behalf of the Company GRA, and I assume the right thing was done; with regards to the price being fair, advantageous and reasonable. I could remember the right thing was done as, in one of my responses I had mentioned about the PPA. The PPA has a database and normally do the price reasonableness and would write to the entity if the price was unreasonable. I cannot recall the PPA writing or receiving a letter of query to the GRA on this issue, however I will revert to the relevant documents. On the document put before me containing the Common User Items or Price Reasonableness, I cannot allude to that.

Regarding whether I verified the Source of the Vehicles that would be supplied by these Companies, this was delegated to the relevant departments and as I stated supra I suggest the officers should be part of this process to answer some of these questions

Regarding where the GRA service their Vehicles; I confirm that I was appointed in October 2019; and there are various companies and offices of GRA across the country; and sometimes GRA deals with Toyota. At other times, the Suppliers have the companies they liaise with for servicing.

On whether I can confirm the garages of the Companies, I could remember an onsite visitation to Ronor Motors Warehouse to ascertain the vehicles brought so that we can decide which part of the vehicles not supplied will be cancelled. I could remember that, where I went to was Spintex Road, I am not good at locations I can visit a place ten times but I will still not be able to verify unless given directions. However, I went with some of the Board. They were not delivered to our warehouse because they had not supplied all the vehicles and we wanted to be sure if they had the right quantity and subsequently cancel the part not supplied. Regarding if the Board and I can ascertain the technical specifications just by viewing the vehicles; I can confirm that was not the reason of the visit; but to check if indeed the company has supplied the said vehicles.

Concerning paragraph 4 of the letter of comments dated October 19, 2022 from the GRA, submitted to the Commission which states; “Based on the above information, GRA wrote a letter to the Public Procurement Authority (PPA) requesting for their approval to use the Single-source procurement procedure in line with Section 40(1) of the Public Procurement Act, 2002 (Act 663) as amended, to engage the selected firms for the supplies at the respective costs determined”, I can confirm signing this letter and studying the contents thereof.

2.2 DOCUMENTS SUBMITTED BY RESPONDENT

The Respondent submitted the following relevant documents to the Commission during the course of investigations:

i. Certificate of Incorporation for Ronor Motors Ltd

This certificate was issued by the Registrar of Companies on the 18th day of February 2014 and it states in relevant parts that:

I hereby certify that

RONOR MOTORS GHANA LIMITED

is this day incorporated under the Companies Act, 1963 (Act 179) and that the liability of its members is limited.

Given under my hand and official seal at Victoriaborg, Accra, this 18th day of February 2014

**Sgd
for: Registrar of Companies**

This is marked as Exhibit GRA 1.

ii. Certificate to Commence Business for Ronor Motors Ltd

This certificate was issued by the Registrar of Companies on the 19th day of February 2014 and it states in relevant parts that:

I hereby certify that

RONOR MOTORS GHANA LIMITED

Having complied with the provision of Sections 27 and 28 of the Companies Act, 1963 Act 179 is entitled to commence business with effect from 19th day of February 2014

Given under my hand at Accra this 19th day of February 2014

**Sgd
for: Registrar of Companies**

This is marked as Exhibit GRA 2.

iii. Supplier, Contractor and Consultant Registration Certificate from the PPA on Ronor Motors Ltd

This was issued on 28th June 2022 and it states in relevant parts that:

SUPPLIER NO: Public Procurement Authority

861385

DATE ISSUED:

28 JUNE 2022

EXPIRY DATE:

27 JUNE 2023

**SUPPLIER, CONTRACTOR, CONSULTANT REGISTRATION
CERTIFICATE**

This is to certify that

RONOR MOTORS GHANA LIMITED

**is duly registered with the Public Procurement Authority to engage
in Government tenders as mandated by section 3 (p) of the Public
Procurement Act, 2003 (Act 663) as amended.**

PPA No. 0040350

sgd

Frank Mante

Chief Executive

This is marked as Exhibit GRA 3.

**iv. VAT Certificate of Registration issued to Ronor Motors Ltd by the
GRA**

This was issued on 30th March 2017 and it states in relevant parts that:

GHANA REVENUE AUTHORITY (GRA)

G0017209

**CERTIFICATE
OF REGISTRATION FOR
VALUE ADDED TAX (VAT)**

TIN: C0003235041

This is to certify that

RONOR MOTORS GHANA LIMITED

**Has been duly registered as an agent for VAT collection under
THE VALUE ADDED TAX ACT, 1998 (ACT 546)**

Dated this 30th day of March 2017
Sgd

GEORGE BLANKSON
COMMISSIONER-GENERAL

This is marked as Exhibit GRA 4

v. Tax Clearance Certificate (TCC) on Ronor Motors Ltd issued by GRA

This was issued on 24th August 2022 and it states in relevant parts that:

Date:

DD MM YY

24 08 22

**GHANA REVENUE AUTHORITY
TAX CLEARANCE CERTIFICATE**

**Amount
Paid
(GHS)
1.00**

Issuing Office	KINBU SUB LTO
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**Name/Address: RONOR MOTORS GHANA LIMITED
P.O. BOX TN 2234, TESHIE NUNGUAH**

Occupation: COMMERCE

Year of Assessment: 2022 TIN: C0003235041

Incompliance with section 14 of Revenue Administration Act, 2016 (Act 915): RONOR MOTORS GHANA LIMITED

Has applied to me for a Tax Clearance Certificate for the following purpose:

TO BID CONTRACTS AT THE OFFICE OF THE PRESIDENT

2. I confirm from the information available that: RONOR MOTORS GHANA LIMITED

- a) has paid his/her/its tax liabilities up to and including the 2022 year of assessment.**
- b) has paid P.A.Y.E and other withholding taxes up to and including: JULY 2022.**
- c) has submitted all tax returns up to date.**
- d) has registered with the Ghana Revenue Authority.**

3. BELOW IS A SUMMARY OF HIS/HER ITS TAX POSITION FOR THREE YEARS

YEAR OF ASSESSMENT				STATUS	CHARGE ABLE INCOME	TAX CHARGED	TAX PAID	TAX OUTSTANDING
2	0	2	0		80,000.00	20,000.00	20,000.00	NIL
2	0	2	1		80,000.00	20,000.00	20,000.00	NIL
2	0	2	2		160,000.00	40,000.00	40,000.00	NIL

4. I therefore issue this certificate which is valid up to 24TH SEPTEMBER, 2022

This is marked as Exhibit GRA 5

vi. SSNIT Clearance Certificate on Ronor Motors Ltd

This was issued on 24th August 2022 and it states in relevant parts that:

Cert. No. 20170256722002

SOCIAL SECURITY AND NATIONAL INSURANCE TRUST

NATIONAL PENSIONS ACT, 2008 ACT 766

CLEARANCE CERTIFICATE

We hereby certify that

RONOR MOTORS GHANA LIMITED

(ERNO. 201702567, Covered from 1st April, 2017)

With Business Reg. No. CS365062014, TIN C0003235041

and has Ten (10) workers as at August, 2022

has fulfilled all obligations under the Law for the period.

Certified on this 24th day of August, 2022

At TESHIE-NUNGUAH BRANCH

This certificate expires on 24th September, 2022.

This is marked as Exhibit GRA 6

vii. Certificate of Incorporation for Telinno Ghana Ltd

This certificate was issued by the Registrar of Companies on the 24th day of February 2013 and it states in relevant parts that:

Certificate of Incorporation

I hereby certify that

TELINNO GHANA LIMITED

is this day incorporated under the Companies Act, 1963 (Act 179)

and that the liability of its members is limited.

Given under my hand and official seal at Victoriaborg, Accra,
this 24th day of February 2013

Sgd
for: Registrar of Companies

This is marked as Exhibit GRA 7

viii Certificate to Commence Business for Telinno Ghana Ltd

This certificate was issued by the Registrar of Companies on the 19th day of February 2014 and it states in relevant parts that:

The companies Act, 1963 Act 179

CERTIFICATE TO COMMENCE BUSINESS

I hereby certify that

TELINNO GHANA LIMITED

**having complied with the provision of Sections 27 and 28 of the
Companies Act, 1963 Act 179 is entitled to commence business
with effect from 19th day of February 2014**

Given under my hand at Accra this 19th day of February 2014

Sgd
for: Registrar of Companies

This is marked as Exhibit GRA 8

ix Supplier, Contractor, Consultant Registration Certificate for Telinno Ghana Ltd

This was issued on 21st March 2022 and it states in relevant parts that:

SUPPLIER NO:
520648

Public Procurement Authority

DATE ISSUED

21 MAR 2022

EXPIRY DATE

20 MAR 2023

**SUPPLIER, CONTRACTOR, CONSULTANT REGISTRATION
CERTIFICATE**

This is to certify that

TELINNO GHANA LIMITED

**is duly registered with the Public Procurement Authority to engage in
Government tenders as mandated by section 3 (p) of the Public
Procurement Act, 2003 (Act 663) as amended.**

PPA No. 0036633

sgd

**Frank Mante
Chief Executive**

This is marked as Exhibit GRA 9

x. VAT Certificate of Registration issued to Telinno Ghana Ltd by the GRA

This was issued on the 6th day of October 2021 and it states in relevant part that:

**GHANA REVENUE AUTHORITY
(GRA)
VALUE ADDED TAX
(VAT)
CERTIFICATE OF REGISTRATION
TIN: C000147614**

**This is to certify that
____ TELINNO GHANA LIMITED _____
has been duly registered as an agent for VAT collection under
THE VALUE ADDED TAX ACT, 2013 (ACT 870)
Dated this 6th day of OCTOBER 2021**

***Sgd*
AMMISHDDAI OWUSU-AMOA
COMMISSIONER-GENERAL**

This is marked as Exhibit GRA 10.

xi. Tax Clearance Certificate (TCC) on Ronor Motors Ltd issued by GRA

This was issued on the 23rd day of March 2021 and it states in relevant part that:

REPUBLIC OF GHANA

Date:

DD MM YY

23 03 21

**GHANA REVENUE AUTHORITY
TAX CLEARANCE CERTIFICATE**

**Amount
Paid
(GHS)
1.00**

Issuing Office	ACHIMOT A TSC
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Name/Address: TELINNO GHANA LIMITED
P.O. BOX BC 251, BURMA CAMP

Occupation: SERVICE

File No.:

Year of Assessment: 2022

TIN: C0001417614

Incompliance with section 14 of Revenue Administration Act, 2016 (Act 915): TELINNO GHANA LIMITED

has applied to me for a Tax Clearance Certificate for the following purpose:

TO TENDER FOR CONTRACT WITH VARIOUS COMPANIES

2. I confirm from the information available that: TELINNO GHANA LIMITED

a) has paid his/her/its tax liabilities up to and including the 2021 year of assessment.

b) has paid P.A.Y.E and other withholding taxes up to and including:

c) has submitted all tax returns up to date.

d) has registered with the Ghana Revenue Authority.

3. BELOW IS A SUMMARY OF HIS/HER ITS TAX POSITION FOR THREE YEARS

YEAR OF ASSESSMENT				STAT US	CHARGEABLE INCOME	TAX CHARGE D	TAX PAID	TAX OUTSTANDING
2	0	1	9		PROVISIONALLY NOT			
2	0	2	0		LIABLE TO TAX			
2	0	2	1	PROV.	24,000.00	6,000.00	300.00	5,700.00

4. I therefore issue this certificate which is valid up to 25TH JULY 2022

This is marked as Exhibit GRA 11.

xii. SSNIT Clearance Certificate on Telinno Ghana Ltd

This was issued on the 26th day of June 2022 and it states in relevant parts that:

1107715

CLEARANCE CERTIFICATE

ISSUING BRANCH OFFICE: ACHIMOTA

DATE OF ISSUE: 23/06/2022

NAME OF ESTABLISHMENT: TELINNO GHANA LIMITED

ER. No.: 2021103481

NATURE OF BUSINESS: GENERAL

SUPPLIES

BUSINESS REG. NO.: CS135502013 IRS TIN: C0001417614
ADDRESS: P. O. BOX BC 251, BURMA CAMP-ACCRA
LOCATION OF ESTABLISHMENT: ABELEMKPE
TEL NO.: 0244128082 MOBILE PHONE NO.:
COVERABLE DATE: FEBRUARY 2021

The above-named Establishment in compliance with the provisions under the NATIONAL PENSIONS ACT, 2008 (ACT 766) has applied for a Clearance Certificate for the following purpose (s):
TO TENDER FOR CONTRACTS

I Certify that as at June 2022 This Establishment Employing TWO (2) WORKERS has:

- a. Paid all Social Security Contributions (including penalties) up to: MAY 2022**
- b. Submitted all Contribution Reports and fulfilled all other obligations under Act 766**

I therefore issue this certificate which expires TWENTY-FIFTH JULY TWO THOUSAND AND TWENTY-TWO (25/07/2022)

Sgd
MICHAEL ASANTE-NIMO
For: Director-General

This is marked as Exhibit GRA 12

xiii. VAT Clearance Certificate on Telinno Ghana Ltd issued by GRA

This was issued on the 22nd day of March 2022 and it states in relevant parts that:

CS0001417614

Domestic Tax Revenue
Division
Achimota Tax Service Centre
Achimota

22ND MARCH, 2021

TO WHOM IT MAY CONCERN VAT CLEARANCE CERTIFICATE

This is to confirm to you that TELINNO GHANA LIMITED has approached this office to discuss VAT registration issues and has submitted the necessary documents for registration.

By this letter we wish that TELINNO GHANA LIMITED will be given the needed assistance.

This clearance letter expires (1) month from the date of issue.

Yours Faithfully,

Sgd
AUGUSTINE KOJO ABANKWAH
ACHIMOTA TSC
OFFICE MANAGER

This is marked as Exhibit GRA 13.

xiv. Certificate of Incorporation for Sajel Motors & Trading Company Ltd

This certificate was issued by the Registrar of Companies on the 16th day of July 2019 and it states in relevant parts that:

Reg. No. CS155612019

TIN:

C0028325516

Certificate of Incorporation a Company

I hereby certify that

SAJEL MOTORS AND TRADING COMPANY LIMITED

Originally called

SAJEL AUTOMOBILE & CAR RENTALS COMPANY LIMITED

Which name was changed by Special Resolution and with the Approval of the Registrar of Companies on the 17th day of September 2020 and was Incorporated under the Companies Act 1963, Act 179 as a Limited Company, on the 16th day of July 2019

Given under my hand at Accra, this 17th day of September 2020

Sgd

for: Registrar of Business names

This is marked as Exhibit GRA 14.

xv. Certificate to Commence Business for Sajel Motors & Trading Company Ltd

This certificate was issued by the Registrar of Companies on the 16th day of July 2019 and it states in relevant parts that:

CS155612019

TIN: C0028325516

The companies Act, 1963 Act 179

CERTIFICATE TO COMMENCE BUSINESS

I hereby certify that
SAJEL AUTOMOBILE & CAR RENTALS COMPANY LIMITED
having complied with the provision of Sections 27 and 28 of the
Companies Act, 1963 Act 179 is entitled to commence business with
effect from 16th day of July 2019

Given under my hand at Accra this 16th day of July 2019

Sgd
for: Registrar of Companies

This is marked as Exhibit GRA 15.

**xvi. Supplier, Contractor, Consultant Registration Certificate Sajel
Motors & Trading Company Ltd**

This was issued on 29th May 2022 and it states in relevant parts that:

REPUBLIC OF GHANA

SUPPLIER NO:
198514

**Public
Procurement
Authority**

DATE ISSUED

29 MAY 2022

EXPIRY DATE

28 MAY 2023

**SUPPLIER, CONTRACTOR, CONSULTANT REGISTRATION
CERTIFICATE**

This is to certify that

**SAJEL MOTORS AND TRADING COMPANY LIMITED is duly
registered with the Public Procurement Authority to engage in
Government tenders as mandated by section 3 (p) of the Public
Procurement Act, 2003 (Act 663) as amended.**

PPA No. 0038324

sgd
**Frank Mante
Chief Executive**

This is marked as Exhibit GRA 16.

**xvii. VAT Certificate of Registration Sajel Motors & Trading Company
Ltd**

This was issued on 6th October 2021 and it states in relevant parts that:

DT21/0005152

GHANA REVENUE AUTHORITY (GRA)

VALUE ADDED TAX (VAT)

CERTIFICATE OF REGISTRATION

TIN: C0028325516

This is to certify that

SAJEL MOTORS AND TRADING COMPANY LIMITED has been

duly registered as an agent for VAT collection under

THE VALUE ADDED TAX ACT, 2013

(ACT 870)

Dated this 6th day of OCTOBER 2021

Sgd

AMMISHDDAI OWUSU-AMOA

COMMISSIONER-GENERAL

This is marked as Exhibit GRA 17.

xviii. Tax Clearance Certificate Sajel Motors & Trading Company Ltd

This was issued on 1st August 2022 and it states in relevant parts that:

T20/0153446

REPUBLIC OF GHANA

Date:

1 08 22

**GHANA REVENUE AUTHORITY
TAX CLEARANCE CERTIFICATE**

**Amount
Paid
(GHS)
1.00**

DD MM YY

Issuing Office	ACHIMOT A TSC
---------------------------	--------------------------

**Name/Address: _ SAJEL MOTORS AND TRADING
COMPANY LIMITED**

P.O. BOX CT 5706, CANTONMENT

Occupation: TRADING

File No.: 201477

Year of Assessment: 2021

TIN: C0001417614

**Incompliance with section 14 of Revenue Administration Act, 2016 (Act
915): SAJEL MOTORS AND TRADING COMPANY LIMITED**

has applied to me for a Tax Clearance Certificate for the following purpose:

TO TENDER FOR CONTRACT AT PARLIAMENT HOUSE

2. I confirm from the information available that: SAJEL MOTORS AND TRADING COMPANY LIMITED

a) has paid his/her/its tax liabilities up to and including the ... year of assessment.

b) has paid P.A.Y.E and other withholding taxes up to and including:

c) has submitted all tax returns up to date.

d) has registered with the Ghana Revenue Authority.

3. BELOW IS A SUMMARY OF HIS/HER ITS TAX POSITION FOR THREE YEARS

YEAR OF ASSESSMENT				STAT US	CHARGE ABLE INCOME	TAX CHARG ED	TAX PAID	TAX OUTSTANDI NG
2	0	1	9		PROVISIONALLY NOT LIABLE TO TAX			
2	0	2	0	P				
2	0	2	1	P	24,000.00	6,000.00	300.00	5,700.00

4. I therefore issue this certificate which is valid up to 23RD APRIL 2021

This is marked as Exhibit GRA 18.

xix. SSNIT Clearance Certificate on Sajel Motors & Trading Company Ltd

This was issued on 12th March 2021 and it states in relevant parts that:

**SOCIAL SECURITY AND NATIONAL INSURANCE TRUST
NATIONAL PENSIONS ACT, 2008 ACT 766**

1058212

CLEARANCE CERTIFICATE

**ISSUING BRANCH OFFICE: ACHIMOTA DATE OF ISSUE:
12/03/2021**

**NAME OF ESTABLISHMENT: SAJEL AUTOMOBILE AND
CAR RENTALS CO.**

**ER. No.: 202103480 NATURE OF BUSINESS: SAJEL
AUTOMOBILE AND CAR RENTALS CO.**

**BUSINESS REG. NO.: CS155612019 IRS TIN:
C0028325516**

**ADDRESS: P. O. BOX CT 1453, CANTONMENTS
LOCATION OF ESTABLISHMENT: ABELEMKPE**

TEL NO.: 0244669269 MOBILE PHONE NO.: 0244409855.
COVERABLE DATE: FEBRUARY 2021

The above-named Establishment in compliance with the provisions under the NATIONAL PENSIONS ACT, 2008 (ACT 766) has applied for a Clearance Certificate for the following purpose (s):

TO TRANSACT BUSINESS WITH SOME INSTITUTIONS IN GHANA

I certify that as at MARCH 2021 This Establishment Employing 1 WORKER has:

- a. Paid all Social Security Contributions (including penalties) up to: FEBRUARY 2021**
- b. Submitted all Contribution Reports and fulfilled all other obligations under Act 766**
- c. made satisfactory arrangements to fulfill its obligations under Act 766**

I therefore issue this certificate which expires THIRTEEN APRIL TWO THOUSAND AND TWENTY-ONE

Sgd
MICHAEL ASANTE-NIMO

For: Director-General

This is marked as Exhibit GRA 19

xx. VAT Clearance Certificate on Sajel Motors & Trading Company Ltd issued by GRA

This was issued on 1st April 2021 and it states in relevant parts that:

GHANA REVENUE AUTHORITY (GRA)

Domestic Tax Revenue Division
Achimota Tax Service Centre
Achimota

CS0028325516

1ST APRIL, 2021

TO WHOM IT MAY CONCERN VAT CLEARANCE
CERTIFICATE

This is to confirm to you that SAJEL MOTORS AND TRADING COMPANY LIMITED has approached this office to discuss VAT registration issues and has submitted the necessary documents for registration.

By this letter we wish that SAJEL MOTORS AND TRADING COMPANY LIMITED will be given the needed assistance.

This clearance letter expires (1) month from the date of issue.

Yours Faithfully,

**Sgd
AUGUSTINE KOJO ABANKWAH
ACHIMOTA TSC
OFFICE MANAGER**

This is marked as Exhibit GRA 20.

xxi. Copy of request letter for approval to use single source from PPA by GRA for the purchase of vehicles and other logistics.

The document dated 14th July 2021 states in relevant parts thus:

GHANA REVENUE AUTHORITY

**Our Ref. No.: CG/GRA/PPA-VEH/07/21
JULY 2021**

14TH

**THE CHIEF EXECUTIVE OFFICER
PUBLIC PROCUREMENT AUTHORITY
AIRPORT CITY
ACCRA**

Dear Sir,

**REQUEST FOR APPROVAL TO USE THE SINGLE SOURCE
PROCUREMENT METHOD TO ENGAGE THREE (3) FIRMS
FOR THE SUPPLY OF VEHICLES AND OTHER LOGISTICS**

We write to seek approval from the Public Procurement Authority (PPA) to use the Single source procurement method to select Three

(3) firms for the supply of vehicles and other logistics in line with Section 40(1) (b) of the Public Procurement Act 2003 (Act 663) as amended.

GRA is tasked to mobilise revenue and for two key initiatives that government has put in place to provide relief to local businesses called CAP-Buss and the Ghana CARES Obaantapa Programme.

In the light of the above information, GRA needs the attached list of logistics to help achieve the initiatives. The exigency of this assignment is of public interest, making it impractical to use any other methods of procurement because of the time involved in using those methods.

The Three (3) selected firms have an insurmountable competitive advantage by virtue of their previous satisfactory supplies to GRA, availability of quality technical service, spare parts and guarantee of availability of the logistics.

GRA has conducted a Price-reasonableness analysis to ensure a commercially reasonable price at the prevailing market rates. The prices are industry standard prices, where no price benefit can be gained from competition and the costs are within allocated budget.

Kindly find attached the name of the Three (3) firms and the cost.

Please find attached the Technical Specifications, Price Schedules, Business Incorporation Certificates and Tax Clearance Certificates of the firms for your consideration.

We count on your usual co-operation in this matter.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOA
COMMISSIONER-GENERAL

Sajel Motors and Trading Company Ltd					
No.	Vehicles	QTY	Unit Cost (US\$)	Total Cost (US\$)	Total Cost (GHS)

1	4X4 Land Cruiser	10	115,000.00	1,150,000.00	6,900,000.00
2	Audi A6	1	110,000.00	110,000.00	660,000.00
3	4X4 Prado	11	78,000.00	858,000.00	5,148,000.00
4	4X4 Tundra	8	70,000.00	560,000.00	3,360,000.00
5	Motorcycles	35	1,300.00	45,000.00	273,000.00
6	Motorcycles (Jungle Purpose ones with Accessories)	30	2,900.00	87,000.00	522,000.00
7	Heavy Duty Motorbikes (Honda ST1300)	2	50,000.00	100,000.00	600,000.00
8	Surveillance Drones	1	10,000.00	10,000.00	60,000.00
9	All Purpose Terrain Vehicles (ATV) Motors with Accessories	10	25,000.00	250,000.00	1,500,000.00
	Total				19,023,000.00
Telinno Ghana Limited					
1	Land cruiser (Pickup) Preventive	20	50,000.00	1,000,000.00	6,000,000.00
2	Minibus (15-Seater)	39	38,900.00	1,517,100.00	9,102,600.00
3	Bus (33-Seater)	8	91,400.00	731,400.00	4,387,200.00
4	Toyota Van (K9 Transportation)	3	35,000.00	107,000.00	645,300.00
5	Cargo Van (No Passenger Seat)	1	36,000.00	36,000.00	216,000.00

6		1	55,000.00	55,000.00	330,000.00
7	Saloon Cars (1.6L)	5	29,000.00	145,500.00	873,000.00
8	Water Tank	4	180,000.00	720,000.00	4,320,000.00
Total				(981,200.00)	25,874,100.00
Ronor Motors Ghana Ltd					
1	Pickups (Hilux or Similar)	180	41,679.00	5,502,220.00	45,013,320.00
	Total				45,013,320.00

This is marked as Exhibit GRA 21

xxii. Copy of approval letter from PPA to GRA granting permission to use single source method for the purchase of vehicles and other logistics.

The document dated 16th September 2021 states in relevant parts thus:

PUBLIC PROCUREMENT AUTHORITY
PRIVATE MAIL BAG
MINISTRIES-ACCRA

Our Ref. PPA/CEO/09/1742/21 16th
September, 2021

RE: REQUEST FOR APPROVAL TO USE SINGLE SOURCE PROCUREMENT METHOD TO ENGAGE THREE (3) FIRMS FOR THE SUPPLY OF VEHICLES AND OTHER LOGISTICS

We make reference to your letter no. GRA/CG/PPA/054/21 dated 31st August, 2021 on the above subject matter.

At the Board Technical Committee Meeting No. 71(071/21) held on Wednesday, 15th September 2021, the Board granted approval to Ghana Revenue Authority in accordance with Section 40 (1)(b) of Act 663 as amended, to use the single Source procurement Method to engage selected firms to procure assorted Vehicles and Logistics from three(3) different suppliers as per the breakdown below:

Messrs. Telinno Ghana Limited					
No.	Vehicles	Qty	Unit Cost (US\$)	Total Cost (US\$)	Total Cost (GHS)
1	4X4 Land Cruiser	10	115,000.00	1,150,000.00	6,900,000.00
2	Audi A6	1	110,000.00	110,000.00	660,000.00
3	4X4 Prado	11	78,000.00	858,000.00	5,148,000.00
4	4X4 Tundra	8	70,000.00	560,000.00	3,360,000.00
5	Motorcycles	35	1,300.00	45,000.00	273,000.00
6	Motorcycles (Jungle Purpose ones with Accessories)	30	2,900.00	87,000.00	522,000.00
7	Heavy Duty Motorbikes (Honda ST1300)	2	50,000.00	100,000.00	600,000.00
8	Surveillance Drones	1	10,000.00	10,000.00	60,000.00
9	All Purpose Terrain Vehicles (ATV) Motors with Accessories	10	25,000.00	250,000.00	1,500,000.00
	Sub-Total				19,023,000.00

Messrs. Telinno Ghana Limited

1	Land cruiser (Pickup) Preventive	20	50,000.00	1,000,000.00	6,000,000.00
2	Minibus (15-Seater)	39	38,900.00	1,517,100.00	9,102,600.00
3	Bus (33-Seater)	8	91,400.00	731,400.00	4,387,200.00
4	Toyota Van (K9 Transportation)	3	35,000.00	107,000.00	645,300.00
5	Cargo Van (No Passenger Seat)	1	36,000.00	36,000.00	216,000.00
6	Saloon Cars (2.5L)	1	55,000.00	55,000.00	330,000.00
7	Saloon Cars (1.6L)	5	29,000.00	145,500.00	873,000.00
8	Water Tank	4	180,000.00	720,000.00	4,320,000.00

	Sub-Total				25,874,100.00
Messrs. Ronor Motors Ghana Ltd					
1	Pickups (Hilux or Similar)	180	41,679.00	5,502,220.00	45,013,320.00
	Sub-Total				45,013,320.00

Please be advised this approval is valid up to 31st December, 2021.

Please ensure that all documentation regarding this procurement is appropriately kept to facilitate future procurement and tax audits and also you are reminded to post the contract award notice on the Public Procurement Website: www.ppaghana.org.

We count on your usual co-operation.

Sgd
FRANK MANTE
AG CHIEF EXECUTIVE"

This is marked as Exhibit GRA 22.

xxiii. Vehicles and other logistics supply contract between GRA and Ronor Motors Ltd.

This contract was entered into by the parties on the 27th of September 2021 and states in relevant parts:

CONTRACT DOCUMENT

FOR THE

SUPPLY OF VEHICLES (PICKUPS)

BETWEEN

THE GHANA REVENUE AUTHORITY
P. O. BOX 2202
OFF STARLET'S 91 ROAD
MINISTRIES
ACCRA

&

RONOR MOTORS GHANA LIMITED

P. O. BOX TN 2234

NUNGUA-ACCRA

GR/GRA/GD/RT/003/2021

DATED: SEPTEMBER 2021

CONTRACT AGREEMENT

THIS AGREEMENT is made the 01/10/ 2021 between Ghana Revenue Authority (hereinafter called the purchaser) represented by the Commissioner-General of P.O. Box 2202 off Starlet Road, Accra of the one part and Ronor Motors Ghana Limited (hereinafter called “the Supplier”) represented by the Managing Director of P. O. Box TN – 2234 Nungua- Accra of the other part:

WHEREAS the Purchaser invited bids for the Supply of Vehicles and other logistics (Various) i.e. Supply of Vehicles (Pickups) (Please Find Attached Various Item) as per technical specification and has accepted a tender by the supply for those goods in the sum of Forty-Five Million, Thirteen Thousand, Three Hundred and Twenty Ghana Cedis (GHS45,013,320.00) (hereinafter called the Contract Price).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.

2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:

- a. Tender Form and the Price Schedule submitted by the Supplier;**
- b. The Schedule of Requirements;**
- c. The Technical Specifications;**
- d. The Conditions of Contract; and**
- e. The Purchaser’s Notification of Award.**

3. In consideration of the payments to be made by the Purchaser to the Supplier as hereinafter mentioned, the Supplier hereby covenants with

the Purchaser to provide the goods and to remedy defects therein in conformity in all respects with the provisions of the Contract.

4. The Purchaser hereby covenants to pay the Supplier in consideration of the provision of the goods and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the Contract.

S/NO	DESCRIPTION	QTY.	UNIT PRICE GHC	TOTAL PRICE GHC
1	PICKUPS	180	250,074.00	45,013,320.00
GRAND TOTAL (VAT INCLUSIVE)				45,013,320.00

1. After Sales Services
2. Warranty One (1) Year
3. Maintenance Garage and Skilled Personnel in Accra
2. Performance Security

(GCC CLAUSE 6)

2.1 The performance security will be as follows:

- i. The amount of performance security as a percentage of the contract price shall be 10% of the Tender Price in the currency of the Tender and must be issued by insurance or banking institution.

2.2 The validity of Performance Security shall be one (1) year after the final acceptance certificate to the Suppliers. After delivery and acceptance of the Goods, the performance security shall be reduced to two (2) percent of the Contract Price to cover the Supplier's Warranty obligations in accordance with Clause GCC 15.2. The supplier shall promptly extend the validity suitably to cover agreed extension of the warranty period of the supplied goods.

7. Spare Parts

(GCC Clause 13)

7.1 additionally spare parts requirements are:

- a. Supplier shall carry sufficient inventories to assure exstock supply of consumable spare parts for the Goods;

b. Other spare parts and components shall be supplied as promptly as possible, but in any case, within six (6) months of placing the order and opening the letter of credit.

8. Warranty **(GCC Clause 14)**

8.1 In partial modifications of the provisions, the warranty period shall be 36 months from the date of delivery, whichever occurs earlier. The Supplier shall, in addition, comply with the performance and/or consumption guarantees specified under the Contract. If, for reasons attributable to the Supplier, these guarantees are not attained in whole or in part, the Supplier shall, at its discretion, either:

a. Make such changes, modification, and/or additions to the Goods or any part thereof as may be necessary in order to attain the contractual guarantees specified in the contract at its own cost and expense and to carry out further performance tests in accordance with SCC 4.1 or

b. Pay liquidated damages to the Purchaser with respect to the failure to meet the contractual guarantees. The rate of these liquidated damages shall be (0.5%) per week.

8.2 The period for correction of defects in the warranty period is 50%, time of the delivery schedule of the particular goods.

9. Payment **(GCC Clause 15)**

9.1 Payment for Goods and Services supplied shall be made in Ghanaian Cedis, as follows;

i. Advance Payment: Fifteen (15) percent of the Contract Price shall be paid on receipt of Advance Payment Security no later than twenty-eight (28) days after submission of invoices, is APPLICABLE.

ii. On Delivery and acceptance: Forty (40%) percent of the Contract Price shall be paid to the supplier within Sixty days (60) after the date of acceptance certificate for the respective

delivery issued by the Commissioner-General is APPLICABLE.

iii. On delivery and acceptance: Forty-five (45%) of the contract price shall be paid to the supplier within Ninety (90) days after the date of receipt of claim letter supported by stores Receipt Vouchers and an acceptable certificate issued by the Purchaser is APPLICABLE.

iv. The payment-delay period after which the purchaser shall pay interest to the supplier is NOT APPLICABLE.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with their respective laws the day and year first above written.

On behalf of the Purchaser

Name: Ammishaddai Owusu-Amoah
(MD)

Date: 27/09/2021

On behalf of the Supplier

Name: James Tachie-Menson

Date: 27/09/2021

Witnessed By:

Name: Philip Mensah

Date: 27/09/21

Witnessed By:

Name: Atta F. Aidoo (CEO)

Date: 27/09/2021

Technical Specifications

TOYOTA HILUX MANUAL TRANSMISSION

1. GENERAL FEATURES
Left hand Steering control
Four Wheel drive
Automatic Disconnecting Differential (ADD)
Adjustable steering
AM/FM radio + CD player with speakers and Bluetooth
Power windows
Central Lock
Anti-lock Braking System (ABS)
One (1) Tonne payload
High stop lamp on bucket

Side steps
Inside driving mirror
3-way intermittent wiper windscreen washer spray heat defroster
2.EXTERIOR
Double Cabin
Rear and side-step
Mud Splash guards, front and rear fenders
High stop lamp on bucket
Maker standard colour finish or nearest equivalent
3.EXTERIOR
Engine Capacity 2400CC-2500CC
Diesel,4 stroke 4 cylinder in-line
Power output 130KW @ 3400rpm(max.)
Torque 450Nm @ 1600-2400rpm(max.)
Impression ratio:15.6:1
Turbo Aspiration
Fuel type: Diesel
Fuel tank capacity: 80 litres minimum with strainer, sediment drain and water elements
Fuel pump type-Distributor type
4.DRIVE TRAIN
Manual Transmission
Maximum 6 speed forward and 1 reverse “High” and “low” transfer box
Mechanical floor-mounted shift gear

Four Wheel Drive
Automatic free running hubs
5.SUSPENSION
Front suspension: Double wishbone with stabilizer bar
Rear suspension: leaf spring
Double acting hydraulic telescopic shock absorbers at front & rear
6. STEERING, TYRES AND WHEELS
Left hand steering control
Power assisted
Steering gear type-rack and pinion
Adjustable steering
Tyre size: 265/65r17 or equivalent
Rim type: Steel
Rim size: 17"
Turning radius m (tire/body)-6.7m(max)
Ground clearance: 300mm
Spare tyre same size and mounted under carriage
7.BRAKES AND SAFETY
Best quality radial ply on/off highway
Brakes-hydraulically power assisted

This is marked as Exhibit 26.

xxiv. Vehicles and other logistics supply contract between GRA and Telinno Ghana Ltd.

This contract was entered into by the parties on the 27th of September 2021 and states in relevant parts

CONTRACT DOCUMENT

FOR THE
SUPPLY OF VEHICLES (Various)

BETWEEN

THE GHANA REVENUE AUTHORITY
P. O. BOX 2202
OFF STARLET'S 91 ROAD
MINISTRIES
ACCRA

&

TELINNO GHANA LIMITED
CIA-4119/06 BEHIND SCC YARD
ABELEMKPE-ACCRA

GR/GRA/GD/RT/003/2021

DATED: SEPTEMBER 2021

CONTRACT AGREEMENT

THIS AGREEMENT is made the 01/10/2021 between Ghana Revenue Authority (hereinafter called the purchaser) represented by the Commissioner-General of P. O. Box 2202 off Starlet Road, Accra of the one part and Telinno Ghana Limited (hereinafter called "the Supplier") represented by the Managing Director of P. O. Box CIA – 4119/06 Behind SCC Yard, Abelemkpe- Accra of the other part:

WHEREAS the Purchaser invited bids for the Supply of Vehicles and other logistics (Various) i.e., Supply of Vehicles (Various) (Please Find Attached Various Item) as per technical specification and has accepted a tender by the supply for those goods in the sum of Twenty-Five Million, Eight Hundred and Seventy-Four Thousand, One Hundred Ghana Cedis (GHS25, 874,100.00) (hereinafter called the Contract Price).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.

2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:

- a. Tender Form and the Price Schedule submitted by the Supplier;
- b. The Schedule of Requirements;
- c. The Technical Specifications;
- d. The Conditions of Contract; and
- e. The Purchaser's Notification of Award.

3. In consideration of the payments to be made by the Purchaser to the Supplier as hereinafter mentioned, the Supplier hereby covenants with the Purchaser to provide the goods and to remedy defects therein in conformity in all respects with the provisions of the Contract.

4. The Purchaser hereby covenants to pay the Supplier in consideration of the provision of the goods and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the Contract.

S/NO	DESCRIPTION	QTY	UNIT PRICE GH¢	TOTAL PRICE GH¢
1	LAND CRUISER II (PICK UP) PREVENTIVE	20	300,000.00	6,000,000.00
2	MINI BUS (16-SEATER)	39	233,400.00	9,102,600.00
3	BUS (33-SEATER)	8	548,400.00	4,387,200.00
4	TOYOTA VAN (K9 TRANSPORTATION)	3	215,100.00	645,300.00
5	CARGO VAN (NJO PASSENGER SEATS)	1	216,100.00	216,000.00
6	SALOON CARS (2.5L)	1	330,000.00	330,000.00
7	SALOON CARS (1.6L)	5	174,600.00	873,000.00
8	WATER TANK	4	1,080,000.00	4,320,000.00
GRAND TOTAL (VAT INCLUSIVE)				25,874,100.00

1. After Sales Services

2. Warranty One (1) Year

3. Maintenance Garage and Skilled Personnel in Accra

Special Conditions of Contract (SCC)

The following Special Conditions of Contract (SCC) shall supplement the General Conditions of Contract (GCC). Whenever there is a conflict, the provisions herein shall prevail over those in General Conditions of Contract.

The Purchaser is Ghana Revenue Authority
P.O. Box 2202
Off Starlets 91 Road,
Ministries, Accra

The Supplier is TELINNO GHANA LIMITED
CIA-4119/06 BEHIND SCC YARD
ABELEMKPE-ACCRA

**2. Performance Security
(GCC CLAUSE 6)**

2.1 The performance security will be as follows:

- i. The amount of performance security as a percentage of the contract price shall be 10% of the Tender Price in the currency of the Tender and must be issued by insurance or banking institution.

2.2 The validity of Performance Security shall be one (1) year after the final acceptance certificate to the Suppliers. After delivery and acceptance of the Goods, the performance security shall be reduced to two (2) percent of the Contract Price to cover the Supplier's Warranty obligations in accordance with Clause GCC 15.2. The supplier shall promptly extend the validity suitably to cover agreed extension of the warranty period of the supplied goods.

**7. Spare Parts
(GCC Clause 13)**

7.1 additionally spare parts requirements are:

- c. Supplier shall carry sufficient inventories to assure exstock supply of consumable spare parts for the Goods;

d. Other spare parts and components shall be supplied as promptly as possible, but in any case, within six (6) months of placing the order and opening the letter of credit.

8. Warranty

(GCC Clause 14)

8.1 In partial modification of the provisions, the warranty period shall be 36 months from the date of delivery, whichever occurs earlier. The Supplier shall, in addition, comply with the performance and/ or consumption guarantees specified under the Contract. If, for reasons attributable to the Supplier, these guarantees are not attained in whole or in part, the Supplier shall, at its discretion, either:

c. Make such changes, modification, and/or additions to the Goods or any part thereof as may be necessary in order to attain the contractual guarantees specified in the contract at its own cost and expense and to carry out further performance tests in accordance with SCC 4.1 or

d. Pay liquidated damages to the Purchaser with respect to the failure to meet the contractual guarantees. The rate of these liquidated damages shall be (0.5%) per week.

8.2 The period for correction of defects in the warranty period is 50%, time of the delivery schedule of the particular goods.

9. Payment

(GCC Clause 15)

9.1 Payment for Goods and Services supplied shall be made in Ghanaian Cedis as follows;

- v. Advance Payment: Fifteen (15) percent of the Contract Price shall be paid on receipt of Advance Payment Security no later than twenty-eight (28) days after submission of invoices, is APPLICABLE.
- vi. On Delivery and acceptance: Forty (40%) percent of the Contract Price shall be paid to the supplier within Sixty days (60) after the date of acceptance certificate for the respective delivery issued by the Commissioner-General is APPLICABLE.
- vii. On delivery and acceptance: Forty-five (45%) of the contract price shall be paid to the supplier within Ninety (90) days after the date of receipt of claim letter supported by stores Receipt Vouchers and an acceptable certificate issued by the Purchaser is APPLICABLE.

viii. The payment-delay period after which the purchaser shall pay interest to the supplier is NOT APPLICABLE.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with their respective laws the day and year first above written.

On behalf of the Purchaser
Name: Ammishaddai Owusu-Amoah
Innocent
Date: 27/09/2021

On behalf of the Supplier
Name: Kporzuxe
(MD)
Date: 27/09/2021

Witnessed By:
Name: Philip Mensah

Witnessed By:
Name: Benjamin Mahama
(Busin. D/Manager)
Date: 27/09/2021

Date: 27/09/21

Technical Specifications

1. GENERAL FEATURES	
Engine type	4.5L turbo engine
Fuel type	Diesel
Aspiration	Natural/turbo
Engine Displacement...	4461cc...

This is marked as Exhibit GRA 24.

xxiv. Vehicles and other logistics supply contract between GRA and Sajel Motors & Trading Company.

This contract was entered into by the parties on the 27th of September 2021 and states in relevant parts:

**CONTRACT DOCUMENT
FOR THE
SUPPLY OF VEHICLES (PICKUPS)
BETWEEN
THE GHANA REVENUE AUTHORITY
P. O. BOX 2202
OFF STARLET'S 91 ROAD
MINISTRIES
ACCRA
&
SAJEL MOTORS & TRADING COMPANY LIMITED
P. O. BOX CT 1435**

CANTONMENTS-ACCRA

GR/GRA/GD/RT/003/2021

DATED: SEPTEMBER 2021

CONTRACT AGREEMENT

THIS AGREEMENT is made the 01/10/2021 between Ghana Revenue Authority (hereinafter called the purchaser) represented by the Commissioner-General of P.O. Box 2202 off Starlet Road, Accra of the one part and Sajel Motors & Trading Company Limited (hereinafter called "the Supplier") represented by the Managing Director of P. O. Box CT 1435, Cantonments – Accra of the other part:

WHEREAS the Purchaser invited bids for the Supply of Vehicles and other logistics (Various) i.e., Supply of Vehicles and other logistics (Various) (Please Find Attached Various Item) as per technical specification and has accepted a tender by the supply for those goods in the sum of Nineteen Million, Twenty–Three Thousand Ghana Cedis (GHS19,023,000.00) (hereinafter called the Contract Price).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

- 1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.**
- 2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:**
 - a. Tender Form and the Price Schedule submitted by the Supplier;**
 - b. The Schedule of Requirements;**
 - c. The Technical Specifications;**
 - d. The Conditions of Contract; and**
 - e. The Purchaser's Notification of Award.**
- 3. In consideration of the payments to be made by the Purchaser to the Supplier as hereinafter mentioned, the Supplier hereby covenants with the Purchaser to provide the goods and to remedy defects therein in conformity in all respects with the provisions of the Contract.**

The Purchaser hereby covenants to pay the Supplier in consideration of the provision of the goods and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the Contract.

S/NO	DESCRIPTION	QTY.	UNIT PRICE GHC	TOTAL PRICE GHC
1	4 x 4 LAND CRUISER	10	690,000.00	6,900,000.00
2	AUDI A6	1	660,000.00	660,000.00
3	4 x 4 PRADO	11	468,000.00	5,148,000.00
4	4 x 4 TUNDRA	8	420,000.00	3,360,000.00
5	MOTORCYCLES	35	7,800.00	273,000.00
6	MOTORCYCLES (JUNGLE PURPOSE ONES WITH ACCESSORIES)	30	17,400.00	522,000.00
7	HEAVY DUTY MOTORBIKES (HONDA ST 1300)	2	300,000.00	600,000.00
8	SURVEILLANCE DRONES	1	60,000.00	60,000.00
9	ALL PURPOSE TERRAIN VEHICLE (ATV) MOTORS WITH ACCESSORIES	10	1,500,000.00	1,500,000.00
GRAND TOTAL (VAT INCLUSIVE)				19,023,000.00

1. After Sales Services

2. Warranty One (1) Year

3. Maintenance Garage and Skilled Personnel in Accra

Special Conditions of Contract (SCC)

The following Special Conditions of Contract (SCC) shall supplement the General Conditions of Contract (GCC). Whenever there is a conflict, the provisions herein shall prevail over those in General Conditions of Contract.

The Purchaser is Ghana Revenue Authority

P.O. Box 2202
Off Starlets 91 Road,
Ministries, Accra

The Supplier is SAJEL MOTORS & TRADING COMPANY LIMITED
P.O. BOX CT 1435
CANTOMENTS-ACCRA

2. Performance Security
(GCC CLAUSE 6)

2.1 The performance security will be as follows:

i. The amount of performance security as a percentage of the contract price shall be 10% of the Tender Price in the currency of the Tender and must be issued by insurance or banking institution.

2.2 The validity of Performance Security shall be one (1) year after the final acceptance certificate to the Suppliers. After delivery and acceptance of the Goods, the performance security shall be reduced to two (2) percent of the Contract Price to cover the Supplier's Warranty obligations in accordance with Clause GCC 15.2. The supplier shall promptly extend the validity suitably to cover agreed extension of the warranty period of the supplied goods.

7. Spare Parts
(GCC Clause 13)

7.1 additionally spare parts requirements are:

- a. Supplier shall carry sufficient inventories to assure exstock supply of consumable spare parts for the Goods;**
- b. Other spare parts and components shall be supplied as promptly as possible, but in any case, within six (6) months of placing the order and opening the letter of credit.**

8. Warranty
(GCC Clause 14)

8.1 In partial modification of the provisions, the warranty period shall be 36 months from the date of delivery, whichever occurs earlier. The Supplier shall, in addition, comply with the performance and/or consumption guarantees specified under the Contract. If, for reasons attributable to the Supplier, these guarantees are not attained in whole or in part, the Supplier shall, at its discretion, either:

- a. Make such changes, modification, and/or additions to the Goods or any part thereof as may be necessary in order to attain the contractual guarantees specified in the contract at its own cost and expense and to carry out further performance tests in accordance with SCC 4.1 or
- b. Pay liquidated damages to the Purchaser with respect to the failure to meet the contractual guarantees. The rate of these liquidated damages shall be (0.5%) per week.

2.3 The period for correction of defects in the warranty period is 50%, time of the delivery schedule of the particular goods.

9. Payment

(GCC Clause 15)

9.1 Payment for Goods and Services supplied shall be made in Ghanaian Cedis, as follows;

i. Advance Payment: Fifteen (15) percent of the Contract Price shall be paid on receipt of Advance Payment Security no later than twenty-eight (28) days after submission of invoices, is APPLICABLE.

ii. On Delivery and acceptance: Forty (40%) percent of the Contract Price shall be paid to the supplier within Sixty days (60) after the date of acceptance certificate for the respective delivery issued by the Commissioner-General is APPLICABLE.

iii. On delivery and acceptance: Forty-five (45%) of the contract price shall be paid to the supplier within Ninety (90) days after the date of receipt of claim letter supported by stores Receipt Vouchers and an acceptable certificate issued by the Purchaser is APPLICABLE.

iv. The payment-delay period after which the purchaser shall pay interest to the supplier is NOT APPLICABLE.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with their respective laws the day and year first above written.

On behalf of the Purchaser

Name: Ammishaddai Owusu-Amoah

Date: 27/09/2021

Witnessed By:

Name: Philip Mensah

Date: 27/09/21

On behalf of the Supplier

Name: Alexander M.

Ofosu (MD)

Date: 27/09/2021

Witnessed By:

Name: Bernice Doku

(Marketing O.)

Date: 27/09/2021

Technical Specifications

TOYOTA LAND CRUISER GXR 4.5L

GENERAL FEATURES	
Engine type	4 Stroke, 8 cylinder in line
Fuel type	Diesel
Fuel Tank	93 litres with strainer and sediment drain
Capacity...	4.5 litres...

This is marked as Exhibit GRA 25.

xxv. Inspection Certificates for Goods Received by GRA from Ronor Motors Ghana Ltd

The document states in relevant parts thus:

Table 2: No. of Vehicles Delivered by Ronor Motors Ltd to GRA per Inspection Certificates for Goods Received

No.	Qty (PCS)	Description	Date of Delivery
1.	100	Toyota Hilux	24/01/2022
2.	40	Toyota Hilux	12/05/2022
Total	140		

Inspection Team:

Lampsey Eben - Head of Transport
Augustine Biligo - Internal Audit Staff
Sosthenes Brike - Procurement Officer

Received By:

William Osei Darko - Head of Stores

This is marked as Exhibit GRA 26.

xxv. Inspection Certificates for Goods Received by GRA from Telinno Motors Ghana Ltd

The document states in relevant parts thus:

No.	Description of Goods Delivered	Qty (PCS)	Date of delivery
1	33-Seater Toyota Coaster Bus	8	14/02/2022
2	Toyota Camry Saloon Car (2.5L)	1	14/02/2022
2.	Toyota Hiace Mini Bus	12	31/05/2022
Total		21	

Inspection Team:

Lampitey Eben - Head of Transport
Augustine Biligo - Internal Audit Staff
Sosthenes Brike - Procurement Officer

Received By:

William Osei Darko - Head of Stores

This is marked as Exhibit GRA 27.

xxvi. Inspection Certificates for Goods Received by GRA from Sajel Motors & Trading Co. Ltd

The document states in relevant parts thus:

No.	Description of Goods Delivered	Qty (PCS)	Date of Delivery
1	Toyota Land Cruiser (GXR 4x4)	7	24/01/2022
	Motor Cycles (Yamaha)	35	
	Motor Cycles with Accessories (Yamaha)	30	
	Heavy Duty Motor Bikes (Honda ST1300)	2	
2	4x4 Toyota land Cruiser (GXR)	3	31/05/2022
	Toyota 4x4 (Prado VX)	11	
	Surveillance Drone	1	
Total No. of Items		89	

Inspection Team:

Lampitey Eben. - Head of Transport
Augustine Biligo - Internal Audit Staff
Sosthenes Brike - Procurement Officer

Received By:

William Osei Darko - Head of Stores

This is marked as Exhibit 31.

xxvii. Copy of 2021 Procurement Plan of the GRA

The document states in relevant parts thus:

Logistics (Extract)

No.	Item	Types of Items		Ref.	Amount (GHS)	Exec.D ate	Method of Procurement	Approval Authority
434	Vehicles	Various	Plan	GR/GR A/GD/0	19,023,000	6/5/2021	Single Source	PPA
			Actual	0434/2021	15,003,000	1/10/2021	Single Source	PPA
435	Vehicles	Various	Plan	GR/GR A/GD/0	25874100	6/5/2021	single source	PPA
			Actual	0435/2021	8163300	1/10/2021	Single Source	PPA
441	Vehicles	Various	Plan	GR/GR A/0044	45,013,320	6/5/2021	Single Source	PPA
			Actual	1/2021	35010360	1/10/2021	Single Source	PPA

This is marked as Exhibit 32.

xxviii. Price reasonableness/cost studies analysis conducted by the by the GRA
Based on from the average price list as at May 2019 from the Public Procurement Authority (PPA) website

The document stated in relevant parts thus:

Table 7: Price Reasonableness Analysis Conducted by the GRA (Extract)

No.	Description	Quantity	Price as at 2019 GHS)	Price as at May 2019 (GHS)	% Diff
1	4x4 Land Cruisers	1	701,730.00	690,000.00	-1.7
2	4x4 Prado	1	381,254.00	468,000.00	18.5
3	Mini Bus	1	220,450.00	233,400.00	5.5
4	Pickups (Hilux or Similar	1	206,220.00	250,074.00	17.5

Table 8: Common User Items Price Lists-Average Price List as at May 2019

Item Code	Description	U/Price (GHS)	Category	Sub-Category
-----------	-------------	---------------	----------	--------------

G.J.1.1	Toyota Hilux 4WD (4x4) Regular Double Cab (3.0 L engine) Manual	206,220.00	Motor Vehicles	Pick-Up Models
G.J.2.2	Toyota Prado GX (3.0 L engine) Manual	381,254.00	Motor Vehicles	Station Wagon Model
G.J.2.3	Toyota Land Cruiser GX V8 (4.5L engine) Automatic	701,630.00	Motor Vehicles	Station Wagon Model
G.J.4.2	Toyota Mini Bus	220,450.00	Motor Vehicles	Bus
G.J.2.1	Toyota Fortuner (3.0 L engine)-Manual	274, 995.00	Motor Vehicles	Station Wagon Model
G.J.2.2	Toyota Prado GXL (3.0 L engine)-Manual	381,254.00	Motor Vehicles	Station Wagon Model
G.J.2.3	Toyota Land Cruiser GX(4.5 L engine)-Automatic	516, 246.00	Motor Vehicles	Station Wagon Model
G.J.3.4	Toyota Camry Luxury (2.4 Engine) Automatic	280.110.00	Motor Vehicles	Station Wagon Model
G.J.4.1	Toyota Coaster Bus A/C, model Code HZB50L-BGMSS	489,547.00	Motor Vehicles	Station Wagon Model
G.J.4.2	Toyota Mini Bus	220,450.00	Motor Vehicles	Station Wagon Model

This is marked as Exhibit 33.

xxix. Copy of approval letter by GRA agreeing to a contract extension request made by the three companies dated 27th November 2021.

To avoid needless reproduction of cumulative evidence on this subject, it is only the letter addressed to Ronor Motors Ltd that has been reproduced as same letters were, mutatis mutandis, sent to the remaining two companies.

The document provides in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)

Contract Amendment 1

Date of Amendment: 27/11/2021

Subject: Extension of Contract for the Supply of Pickups Vehicles

Procurement reference: GR/GRA/GDS/RT/003/2021

We refer to the above referenced contract between the Ghana Revenue Authority (GRA) and Ronor Motors Ghana Limited dated October 1, 2021 for the Supply of Pickups vehicles at the cost of Forty-Five Million, Thirteen Thousand, Three Hundred and Twenty Ghana Cedis (GHS45,013,320.00) for delivery by 1 November, 2021 and hereby issued the following amendment:

GRA has extended the delivery period for the Contract for supply of pickups vehicles at no cost for delivery by April 30, 2021.

All other terms and conditions of original contract remain unchanged.

You are requested to please sign and return one copy of this amendment as your acknowledgement of this amendment.

**For and on behalf of GHANA REVENUE AUTHORITY
SGD**

**Name: Ammishaddai Owusu-Amoah
Designation: Commissioner-General**

**For and on behalf of RONOR MOTORS GHANA LIMITED
SGD**

**Name: James Tachie-Mension
Designation: M.D**

This is marked as Exhibit 34.

xxxi. Table of monies advanced or paid to the three companies by GRA.
The document states in relevant parts thus:

Date	Ref.	AMT	WHT	Installment
RONONOR MOTORS GHANA LIMITED				

12/10/21	FT2128558542	6,557,228.83		15% Advance Payment
	FT2128590602		194, 769.17	
22/3/22	FT2208183411	9,665,855.38		2 nd
	FT2208104652		287, 104.62	
25/4/22	FT2211521286	10, 874,087.31		3 rd
	FT221550650		322,992.69	
6/7/22	FT2218748251	6, 733,322.33		4 th
	FT2218755057		199, 999.67	
Total		33,830,493.85	1,004,866.15	
TELINNO GHANA LIMITED				
12/10/21	FT2128505193	3, 769, 159.76		15% Advance Payment
			111, 955.76	
17/3/22	FT2207661865	1, 832,450.77		2 nd
	FT2207609904		54, 429.23	
23/5/22	FT2214313751	2, 061,507.12		3 rd
	WHT		61,232.88	
Total		7,663,117.65	227,617.87	
SAJEL MOTORS & TRADING COMPANY LTD				
17/3/22	FT2207633300	2, 418, 176.08		2 nd
	FT2207609246		71,826,92	
25/4/22	FT2211550058	2, 720, 444.71		3 rd
	FT2211511620		80,805.29	
30/6/22	FT2218180995	5, 203,733.65		4 th
	WHT		154,566.35	
Total		10,342,354.44	307,198.56	

This is marked as Exhibit 35.

xxxii. Table of taxes retained on amounts paid by GRA to all three companies.
The document states in relevant parts thus:

SAJEL MOTORS						
DETAIL	GROSS AMOUNT	COST	COVID LEVY (1%)	VAT (3%)	3% WHT	NET PAID
15% MOBILZATION	2,853,450.00	2,743,701.92	27,437.02	82,311.06	82,311.06	2,771,138.94
45% PAYMENT	2,801,250.00	2,693,509.62	26,935.10	80,805.29	80,805.29	2,720,444.71
40% PAYMENT	2,490,000.00	2,394,230.77	23,942.31	71,826.92	71,826.92	2,418,173.08
4 TH PAYMENT	5,358,300.00	5,152,211.54	51,522.12	154,566.35	154,566.35	5,203,733.65
TOTAL	13,503,000.00	12,983,653.85	519,346.15	389,509.62	389,509.62	13,113,490.38
TELINNO						
DETAIL	GROSS AMOUNT	COST	COVID LEVY (1%)	VAT (3%)	3% WHT	NET PAID
15% MOBILZATION	3,881,115.00	3,731,841.35	37,318.41	111,955.24	111,955.24	3,369,159.76
40% PAYMENT	1,886,880.00	1,814,307.69	18,143.08	54,429.23	54,429.23	1,832,450.77
45% PAYMENT	2,122,740.00	2,041,096.15	20,410.96	61,232.88	61,232.88	2,061,507.12
TOTAL	7,890,735.00	7,587,245.19	303,489.81	227,617.36	227,617.36	7,663,117.64
RONOR MOTORS						
DETAIL	GROSS AMOUNT	COST	COVID LEVY (1%)	VAT (3%)	3% WHT	NET PAID
15% MOBILZATION	6,751,998.00	6,492,305.77	64,923.06	194,769.17	194,769.17	6,557,228.83
45% PAYMENT	9,952,960.00	9,570,153.85	95,701.54	287,104.62	287,104.62	9,665,855.38
40% PAYMENT	11,197,080.00	10,766,423.08	107,664.23	322,992.69	322,992.69	10,874,087.31
4 TH PAYMENT	6,933,322.00	6,666,655.77	66,666.56	199,999.67	199,999.67	6,733,322.33
TOTAL	34,835,360.00	33,495,538.46	1,339,821.54	1,004,866.15	1,004,866.15	33,830,493.85

This is marked as Exhibit 36.

xxxiii. Performance Security obtained from GLICO in favour of GRA by Sajel Motors and trading company limited pursuant to the payment provision clause of the vehicles and logistics contract.

The document dated 4th of October 2021 provides in relevant parts thus:

ADVANCE PAYMENT GUARANTEE

**GHANA REVENUE AUTHORITY (GRA)
P. O. BOX 2202, HEAD-OFFICE
MINISTRIES-ACCRA**

POLICY NO. GG-SWPSP-4003-21-001204

This Guarantee is given this 4th day of October, 2021 by GLICO GENERAL INSURANCE COMPANY LIMITED of Post Office Box 4251, Adabraka of the Republic of Ghana (the “INSURANCE COMPANY”) on behalf of SAJEL MOTORS & TRADING COMPANY LIMITED of P. O. BOX CT ... CANTONMENTS, ACCRA (the “Contractor”) in favour of GHANA REVENUE AUTHORITY (G.R.A.) (the “Employer”).

WHEREAS

- 1. By a contract made between the Employer of the one part, and the Contractor of the other part namely SUPPLY OF VEHICLES (MINI BUS, VAN, SALOONS AND WATER TANK) AT GHANA REVENUE AUTHORITY (the “Contract”)**
- 2. In accordance with the payment provision included in the Special Conditions of Contract, to provide for advance payment, the Contract shall deposit with the Employer an Advance Payment Guarantee (APG) from reputable insurance company to guarantee the Faithful and proper utilisation of the advance payment funds to the Contractor in the amount of TWO MILLION, EIGHT HUNDRED AND FIFTY-THREE THOUSAND, FOUR HUNDRED AND FIFTY GHANA CEDIS (GHS2, 853,450.00) for the use of the contract.**
- 3. The Contract has approached the Insurance Company to provide the said APG.**
- 4. The Insurance Company has agreed to guarantee the proper utilisation of the said advance payment funds.**

NOW THEREFORE, we GLICO GENERAL COMPANY INSURANCE COMPANY LIMITED and SAJEL MOTORS & TRADING COMPANY LIMITED are held and firmly bound unto GHANA REVENUE AUTHORITY (G.R.A) for a period of ONE (1) YEAR commencing from the 4th day of OCTOBER, 2021 up to the sum of TWO MILLION, EIGHT HUNDRED AND FIFTY-THREE THOUSAND,

FOUR HUNDRED AND FIFTY GHANA CEDIS (GHS2, 853,450.00) jointly and severally and the Insurance Company hereby unconditionally guarantees that the Contractor shall promptly and Faithfully repay the advance payment or utilize same for the contract then this obligation shall be null and void; otherwise it shall remain in full force.

PROVIDED ALWAYS THAT:

- 1. The Insurance Company shall not, in accordance with section 44 of the Insurance Act 2006, be liable for any loss in excess of the said TWO MILLION, EIGHT HUNDRED AND FIFTY-THREE THOUSAND, FOUR HUNDRED AND FIFTY GHANA CEDIS (GHS2, 853,450.00) and shall not be liable for any damages penalties or other liabilities whatsoever under the Contract.**
- 2. The Employer shall as soon as practicable notify the Insurance Company of any circumstances that may affect our liability under this bond**
- 3. The Employer shall perform its obligations and any default of the Contractor shall not have been caused by or arose out of or contributed to by the employer's own default.**
- 4. The Employer shall take all reasonable steps to ensure due performance by the Contractor including but not limited to closely monitoring the use of the funds whilst ensuring that the funds are used only for the payment of certified works of the Contract.**
- 5. This Bond shall be read together with the Contractor.**
- 6. Any notice of claim under this Bond must be received by the Insurance Company not later than 30 days after the expiry of this bond; otherwise all claims against the Insurance Company shall be rendered void.**
- 7. In the event of any default, the Employer shall first call on the Contractor and shall exhaust all its legal rights and claims against the Contract before recourse to presenting the Insurance Company with a demand on this Bond.**
- 8. The Insurance Company agree, subject to our consent that no change, addition to or modification of the terms of the contract or contract documents as agreed between you and the Contractor shall in any way release us from our liability under this Bond.**
- 9. This Bond shall be governed by and construed in accordance with the laws of Ghana and shall be subject to the Jurisdiction of the courts of Ghana.**
- 10. This Bond shall remain in force and be valid for a period of ONE (1) YEAR and shall expire on 3RD OCTOBER 2022**

Dated at the Swissport Office of GLICO GENERAL COMPANY LIMITED, Accra, this 4th day of October, 2021

PERIOD: FROM 4TH OCTOBER 2021 TO 3RD OCTOBER, 2022.

SIGENED, SEALED AND DELIVERY by:

JAMES TACHIE-MENSION

For and on behalf of

SAJEL MOTORS & TRADING COMPANY LIMITED

In the presence of

SIGNED, SEALED AND DELIVERED by:

FELIX GBOGBO

Branch Manager for and on behalf of

GLICO GENERAL INSURANCE COMPANY LTD

This is marked as Exhibit 37.

Documents covering the remaining companies and bearing the same content as Exhibit 35 were also attached but have not been reproduced to avoid needless reproduction of cumulative evidence.

xxxiv. Vehicles supply contract between GRA and CFAO to shore up the gap created for the undelivered vehicles.

This document dated 6th of October 2022 provides in relevant parts thus:

CONTRACT AGREEMENT

THIS AGREEMENT is made the 6th October, 2022 between Ghana Revenue Authority (hereinafter called the purchaser) represented by the Commissioner-General of P.O. Box 2202 off Starlet Road, Accra of one part and CFAO Ghana Limited (hereinafter called the "Supplier") represented by the Managing Director of P.O. Box GP 70, Accra of the other part:

WHEREAS the Purchaser invited bids for the Supply of Vehicles i.e., Supply of Vehicles (Please Find Attached Various Items) as per technical specification and has accepted a tender by the supply for those goods in the sum of Four Million, Seven Hundred and Fifty-Eight Thousand Ghana Cedis. (GHC4,758,000.00) (Hereinafter called Contract Price').
NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meaning as are respectively assigned to them in the Conditions and Contract referred to.

2. The following documents shall be deemed to form and be read and construed as part of the Agreement viz.:

- a. Tender Form and the Price Schedule submitted by the Supplier;
- b. The Schedule of Requirements;
- c. The Technical Specifications;
- d. The conditions of Contract; and
- e. The Purchaser's Notification of Award.

3. In consideration of the payments to be made by the Purchaser to the Supplier as hereinafter mentioned, the Supplier hereby covenants with the Purchaser to provide the goods and to remedy defects therein in conformity in all respects with the provisions of the Contract.

4. The Purchaser hereby covenants to pay the Supplier in consideration of the provision of the goods and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the Contract.

This is marked as Exhibit 38.

xxv. Copy of Waybill by CFAO Ghana Ltd for the supply of 30 Vehicles to GRA.

The document states in relevant parts thus:

Table: Waybills on 30No. of Vehicles Delivered by the CFAO Ghana Ltd

Date of Delivery	Description of Goods	Qty	Waybill No.	Remarks
11/10/2022	Suzuki Swift	10	221519	Registered
11/10/2022	Suzuki Swift	10	221520	Registered
11/10/2022	Suzuki Swift	10	221521	Registered
Total		30		

This is marked as Exhibit 39.

xxvi. Copies of receipts evidencing payments made by GRA to the three companies.

1. Cheque payment to Ronor Motors by GRA representing 15% Advance payment for the Supply of Various Vehicles. The document states in relevant parts thus:

CHEQUE PAYMENT VOUCHER				
Date	Payee	Cheque No.		
10/6/2021	RONOR MOTORS GH. LT		084152	
		PV. No.	SWPSP-4003-21-0012	
		LPO	18605	
Expense	Description	A/C Code	Amount	
			GHS	GP
Motor Vehicles Withholding Direct Taxes	15% Advance Payment for Supply of various Vehicles to Ghana Revenue Authority Insured by GLICO with Policy No. GG-SWPSP-4003-21-002022		6, 751, 998	00
	3% WHT	0012	-194, 769	17
	Net (GHS)		6,557,288	83
Amount in words	GHC Six Million, Five Hundred Fifty-Seven Thousand, Two Hundred Twenty-Eight and eighty-three only			
Class	Head Office & Annex (8001-8050): 8001-Main Head Office			
Prepared By:				
Daniel Agbemasiam		sgd	6/10/2021	Received By: Atta F. Addo
Checked By:				
William Osei Darko		sgd	7/10/2021	sgd
Approved By:				
Maxwell Asante-Bediako		sgd	8/10/2021	Date: 8/10/21
Tel#0249127406				

This is marked as Exhibit 40.

2. Cheque payment to Ronor Motors by GRA representing payment of 45% of Contract Sum for Supply of 100 Toyota Hilux. The document states in relevant parts thus

CHEQUE PAYMENT VOUCHER				
Date	Payee	Cheque No.		
3/18/2022	RONOR MOTORS GH. LT	PV. No.	V21/1911780	
		LPO	18605	
Motor Vehicles	Description	A/C Code	Amount	
			GHS	G P
Withholding Direct Taxes	Supply of 100 Toyota Hilux		9,952,960	00
	3% W. Tax	0012	-287,104	62
Net (GHS)			9,665,855	38
Amount in words	GHC Nine Million Six Hundred Sixty Five Thousand Eight Hundred Fifty Five and Thirty Eighty Only			
Class	SSD (6001-8000): 6201-Adminstration Department: 6204-Transport Unit			
Prepared By: Hudu Ikilily <i>sgd</i> 18/3/22 Received By:				
Checked By: E.O Banpo <i>sgd</i> 18/3/22 Signature:				
Approved By: Celestine Anna <i>sgd</i> 21/3/22 Date:				

This is marked as Exhibit 41.

3. Cheque payment to Ronor Motors by GRA representing payment for the supply of 100 Toyota hilux. The document states in relevant parts thus:

CHEQUE PAYMENT VOUCHER

Date	Payee	Cheque No.		
3/18/2022	RONOR MOTORS GH. LT	PV. No.	V21/1911780	
		LPO	18605	
Motor Vehicles	Description	A/C Code	Amount	
			GHS	G P
Withholding Direct Taxes	Supply of 100 Toyota Hilux		9,952,960	00
	3% W. Tax	0012	-287,104	62
Net (GHS)			9,665,855	38
Amount in words	GHC Nine Million Six Hundred Sixty Five Thousand Eight Hundred Fifty Five and Thirty Eighty Only			
Class	SSD (6001-8000): 6201-Adminstration Department: 6204-Transport Unit			
Prepared By:				
Hudu Ikilily	sgd	18/3/22	Received By:	
Checked By:				
E.O Banpo	sgd	18/3/22	Signature:	
Approved By:				
Celestine Anna	sgd	21/3/22	Date:	

This is marked as Exhibit 42

4. Cheque payment to Ronor Motors by GRA representing payment for the supply of 40 Toyota hilux. The document states in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)			
Cheque Payment Voucher		Cheque No.	970004
Date:	Payee	P.V. No.	G/140
4/7/2022	RONOR MOTORS GHANA LTD	LPO No.	
Expense Heading: Motor Vehicle			
		A/C Code	Amount

				GHS	GP
Payment for the Supply of Forty (40) Toyota Hilux to Ghana Revenue Authority with VAT Invoice No. FRA NO V21/1911800. As per attached details					
	GHS	GHS			
Gross Amount					
9,952,960.00					
Less Mobilisation Amount Payable					
<u>3,019,638.00</u>					
<u>6,933,322.00</u>			0010	6,733,322	33
Cost (Excluding VAT)					
6,666,655.77					
Less 3% WHT					
<u>199,999.67</u>					
<u>6,466,656.10</u>					
Add: 4% VAT					
<u>266,666.23</u>					
Net Payable					
<u>6,733,322.33</u>					
Total GHS				6,733,322	33
Amount in words:					
Six Million Seven Hundred and Thirty-Three Thousand Three Hundred and Twenty-Two Ghana Cedis Thirty-Three Pesewas					
Prepared by: Paul Jean Yiereh 4/07/2022 Name signature Date			Received by: Signature: Sgd Name: Atta F. Addo Date: 4/7/2022 Tel# 0249127406		
Checked by: E.O. Bampo 4/7/22 Name Signature Date					
Approved by: Celestine K Annan					

5. Cheque payment to Telinno Ghana ltd by GRA representing payment for the supply of vehicles. The document states in relevant parts thus:

CHEQUE PAYMENT VOUCHER				
Date	Payee	Cheque No.		
3/18/2022	TELINNO GAHANA LTD	PV. No.	V21/1921254	
		LPO		
EXPENSE	Description	A/C Code	Amount	
			GHS	GP
Withholding Direct Taxes	3% W. Tax		-54,429	23
	Motor Vehicles		1,886,880	00
Net (GHS)			1,832,450	77
Amount in words	GHC One Million, Eight Hundred and Eighty-Six Thousand, Eight Hundred and Eighty Only			
Class	CG (0001-2000): 0001-Commissioner-Gen's Dept: 0002-Commissioner-General's Sec			
Prepared By: Hudu Ikilily sgd 15/3/22 Received By:				
Checked By: E.O Bampo sgd 15/3/22 Signature:				
Approved By: Celestine Anna sgd 21/3/22 Date:				

This is marked as Exhibit 44.

6. Cheque payment to Telinno Ghana ltd by GRA representing payment of 45% of Contract Sum in respect of 8 Coasters and 1 Camry. The document states in relevant parts thus:

CHEQUE PAYMENT VOUCHER				
Date	Payee	Cheque No.		
5/17/2022	TELINNO GHANA LTD	PV. No.		
		LPO		
EXPENSE	Description	A/C Code	Amount	
			GHS	G P

Withholding Direct Taxes	3% W. Tax		61, 232	88
Motor Vehicles	Payment of 45% Contract Sum in respect of 8 Coaster and 1 Camry		2,122,740	00
Net (GHS)			2,061,507	12
Amount in words	GHC Two Million, Sixty-One Thousand, Five Hundred and Seven and Twelve Only			
Class	CG (6001-8000): 6201-Administration Department: 6204 Transport Unit			
Prepared By:				
Elvis O. Ofosu	sgd	17/05/22	Received By:	
Checked By:				
E.O Bampo	sgd	17/5/22	Signature:	
Approved By:				
Celestine Annan	sgd	20/5/22	Date:	

This is marked as Exhibit 45.

7. Cheque payment to Sajel Motors & Trading Co. Ltd by GRA representing 15% Advance Payment for supply of various vehicles. The document states in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)

Date: 07/10/2021

Date	Payee	Cheque No.	084154	
10/6/2021	SAJEL MOTORS AND TRADING CO. LT	PV. No.	SWPSP-4003-21-001204	
		LPO	188105	
Expense	Description	A/C Code	Amount	
			GHS	GP
Withholding Direct Taxes	3% WHT	0012	82,311	06
	15% Advance Payment for supply of various vehicles to Ghana Revenue Authority Insured by GLICO with Policy No. GG-SWPSP-4003-21-001204		2,853,450	00
Motor Vehicles				

Net (GHS)		2,771,138	94
Amount in words	GHC Two Million, Seven Hundred and Seventy-One Thousand, One Hundred and Thirty Eighty and Ninety Four Only		
Class	Head Office & Annex (8001-8050): 8001-Main Head Office		
Prepared By:			
Daniel Agbemasiam	sgd	6/10/2021	
Checked By:		Received By: Atta F.	
Addo			
William Osei Darko	sgd	7/10/2021	
Approved By:			
Asante Bediako	sgd	8/10/2021	Date: 8/10/21
Tel#			

This is marked as Exhibit 46.

8. Cheque payment to Sajel Motors & Trading Co. Ltd by GRA representing Payment for the Supply of 3 4x4 Toyota Land Cruiser GXR, 11 Toyota Prado VX and 1 Surveillance Drone. The document states in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)

Date	Payee	Cheque No.		
28/6/2022	SAJEL MOTORS AND TRADING			
		PV. No.		
		LPO		
Expense Heading: Motor Vehicle		A/C Code	Amount	
			GHS	GP
Payment for the Supply of three 4x4 Toyota Land Cruiser GXR, 11 Toyota Prado VX and 1 Surveillance Drone to Ghana Revenue Authority with VAT Invoice No. FRA NO. V21/1921207 as per attached details				
		GHS		
Gross Amount		0010	5, 203,733	65
7,278,000.00				
Less Mobilisation		1,		
919,700.00				
Amount Payable		5,		
358, 300.00				

Cost (Excluding VAT)				
5,152,211.54				
Less 3% WHT				
<u>154, 566.35</u>				
4, 997, 645.19				
Add: 4% VAT				
<u>206, 088.46</u>				
Net Payable	5,		5,203, 733	65
203, 733.65				
Amount in words	Five Million, Two Hundred and Three Thousand, Seven Hundred and Thirty-Three Ghana Cedis and Sixty-Five Pesewas			
Prepared By: Paul Jan Yierah		sgd 28/06/2022		
Checked By: E. O. Bampo		sgd 28/06/2022		
Approved By: M. Asante-Berko		sgd 29/06/2022		

This is marked as Exhibit 47.

9. Cheque payment to Sajel Motors & Trading Co. Ltd by GRA representing payment for the supply of vehicles and other logistics. The document states in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)

Date	Payee	Cheque No.	4428	
3/15/2022	SAJEL MOTORS AND TRADING CO. LT	PV. No.	V21/1921203	
		LPO		
Expense	Description	A/C Code	Amount	
			7GHS	GP
Withholding Direct Taxes	3% W. HT		-71,826	92
Motor Vehicles	Supply of Vehicles and Other Logistics		2,490,000	00
Net (GHS)			2,418,173	08

Amount in words	GHC Two Million, Four Hundred and Eighteen Thousand, One Hundred and Seventy-Three and eight Only		
Class	CG (0001-2000): 0001-Commissioner-General's Sec.		
Prepared By:			
Hudu Ikililu	sgd	15/3/2022	
Checked By:			
William Osei Darko	sgd	15/3/2022	Received By: Atta F. Addo
Approved By:			
Celestine Annan	sgd	16/3/2022	

This is marked as Exhibit 48.

10. Cheque payment to Sajel Motors & Trading Co. Ltd by GRA representing Payment of 45% of Contract Sum for Supply of 100 Toyota Hilux. The document states in relevant parts thus:

CHEQUE PAYMENT VOUCHER				
Date	Payee	Cheque No.		
4/21/2022	SAJEL MOTORS & TRADING CO. LTD			
		PV. No.		
		LPO		
Expense	Description	A/C Code	Amount	
			GHS	GP
Withholding Direct Taxes	3% W. Tax			
	Payment of 45% Contract Sum in respect of the Supply of Vehicles and other logistics		-80,805	29
Motor Vehicles			2,801,250	00
Net (GHS)			2,720,444	71
Amount in words	GHC Two Million, Seven Hundred Twenty Seventy-Four Thousand, Four Hundred and Forty-Four and Seventy-One Only			
Class	SSD (6001-8000): 6201-Administration Department: 6204-Transport Unit			
Prepared By:				
Hugh Ikilily	sgd	21/4/22		
Checked By:				
E.O. Bampo	sgd	21/4/22		
Approved By:				

Celestine Anna	sgd	25/3/22
-----------------------	------------	----------------

This is marked as Exhibit 49.

xxvii. VAT Flat Rate Invoices issued by GRA to the three Companies.

1. VAT Flat Rate Scheme Invoice to Ronor Motors Ghana Ltd on the supply of 100 Toyota hilux. The document dated 2/3/2022 states in relevant parts thus:

GHANA REVENUE AUTHORITY

FRA NO V21/1911780

From: RONOR MOTORS GH. LTD **Supplier's TIN: C0003235041**
Address: P. O. Box TN 2234, Teshie Nungua EST Ghana
To: Ghana Revenue Authority Customer's TIN: Date: 2/3/2022

QTY	Description	Unit Price	Amount
100	Toyota Hilux	239, 253.85	23,925, 384.62
Subtotal			23,925,384.68
VAT/NHIL Flat Rate @4%			957,015.38
Total Amount Payable VAT & NHIL (Inclusive)			24,882, 400

This is marked as Exhibit 50.

2. VAT Flat Rate Scheme Invoice to Ronor Motors Ghana Ltd on the supply of 40 Toyota Hilux. The document dated 6/06/2022 states in relevant parts thus:

GHANA REVENUE AUTHORITY

FRA NO. V21/1911800

From: Ronor Motors Gh. Ltd **Supplier's TIN: C0003235041**
Address: P. O. Box TN 2234, Teshie Nungua EST-Ghana
To: Ghana Revenue Authority Date: 6/06/2022

QTY	Description	Unit Price	Amount
40	Toyota Hilux Reg. M/T	239, 253.85	9,570,154.00
Subtotal			9,570,154.00
VAT/NHIL Flat Rate @4%			382, 806.16
Total Amount Payable VAT & NHIL (Inclusive)			9,952,960.00

This is marked as Exhibit 51.

3. VAT Flat Rate Scheme Invoice to Telinno Ghana Ltd on the 15% Advance Payment for Vehicles Supplied. The document dated 6/10/2021 states in relevant parts thus:

**GHANA REVENUE AUTHORITY
VAT FLAT RATE SCHEME INVOICE**

FRA NO V21/1921251

From: Telinno Ghana Ltd **Supplier's TIN:** C0001417614
Address: P. O. Box CT 5706, Accra
To: Ghana Revenue Authority **Date:** 6/10/2021

QTY	DESCRIPTION	UNIT PRICE	AMOUNT
	Advance Payment for vehicles to be supplied		3,731,841.35
	Sub-total		3,731,841.35
	VAT/NHIL FLAT RATE 4%		149,273.65
	TOTAL AMOUNT PAYABLE VAT & NHIL (INCLUSIVE)		3,881,115.00

This is marked as Exhibit 52.

4. VAT Flat Rate Scheme Invoice to Telinno Ghana Ltd on the supply of Coaster and Camry. The document dated 6/10/2021 states in relevant parts thus:

**GHANA REVENUE AUTHORITY (GRA)
VAT FLAT RATE SCHEME INVOICE**

FRA NO V21/1921254

From: TELINNO GHANA LTD **Supplier's TIN:** C0001417614
Address: P. O. Box CT 5706, Accra
To: GHANA REVENUE AUTHORITY **Date:** 6/10/2021

QTY	DESCRIPTION	UNIT PRICE	AMOUNT
8	Coaster	527,307.69	4,218,461.54
1	Camry	317,307.69	317,307.69
	SUB-TOTAL		4,535,769.23

	VAT/NHIL FLAT RATE 4%		181,430.72
	TOTAL AMOUNT PAYABLE VAT & NHIL (INCLUSIVE)		4,717,200.0 0

This is marked as Exhibit 53.

5. VAT Flat Rate Scheme Invoice to Sajel Motors & Trading Co. Ltd. The document dated 2/03/2022 states in relevant parts thus:

GHANA REVENUE AUTHORITY

FRA NO V21/1921203

**From: Sajel Motors & Trading Co. LTD Supplier's
C00028325516**

TIN:

Address: P. O. Box CT 1435, CANTONMENT, ACCRA

To: Ghana Revenue Authority Customer's TIN: Date: 2/3/2022

QTY	Description	Unit Price	Amount
7	LC GXR	663, 461.54	4, 644, 230.77
35	YAMAHA CRUX	7,500.00	262, 500.00
30	YAMAHA YBR125	16,730.77	501, 923.08
2	HONDA ST1300	288, 461.54	576,923.08
Subtotal			5, 985, 576.92
VAT/NHIL Flat Rate			239, 432.08
@4% Total Amount Payable VAT & NHIL (Inclusive)			6,225,000.00

This is marked as Exhibit 54.

6. VAT Flat Rate Scheme Invoice to Sajel Motors & Trading Co. Ltd. The document dated 6/06/2022 states in relevant parts thus:

GHANA REVENUE AUTHORITY (GRA)

FRA NO V21/1921207

From: Sajel Motors & Trading Co. LTD Supplier's TIN: C00028325516

Address: P. O. Box CT 1435, CANTONMENT, ACCRA

To: Ghana Revenue Authority Customer's TIN: Date: 6/06/2022

QT Y	Description	Unit Price	Amount
3	4X4 Toyota Land Cruiser GXR	663, 461.54	1, 990,384.62
11	Toyota 4x4 Prado VX	450,000.00	4, 950,000.00
1	Surveillance Drone	57, 692.30	57, 692.31
Subtotal			6,998,076.93
VAT/NHIL Flat Rate @4%			279,923.08
Total Amount Payable VAT & NHIL (Inclusive)			7, 278, 000.00

This is marked as Exhibit 55.

3.DANIEL FOLI, HEAD OF PROCUREMENT UNIT, GRA.

The Commission interviewed Mr Daniel Foli of GRA on 17th February, 2023 and 19th April 2023. He was the Head of Procurement Unit at GRA during the investigation.

On his responsibilities as Head of Procurement, he stated that he was responsible for the preparation of procurement plans, initiation of procurement processes, evaluation of procurement documents, facilitation of a control system in the award of contracts as well as contract management.

On how long he had been with GRA, he stated that he was appointed as Head of Procurement in February 2021 with the designation as Assistant Commissioner through a competitive and advertised employment process. That prior to that, he was the Director of Procurement at the Ministry of Finance from the year 2017 to January 2021.

On his general knowledge on the difference between single source and sole source, he stated that the procurement laws in Ghana do not recognize sole source but rather single source. He added that the word sole source has been subsumed under single source in the Procurement Act. That Ghana takes its procurement laws or adapts that of the World Trade Organization. He further stated that the use of single source method is circumstance driven like Covid-19. According to him, after the pandemic, GRA was given a target by government to mobilize revenue all-round the country for the programme. That GRA was faced with logistics deficit to execute this task. That GRA treated this task as a matter of urgency in procuring logistics, hence resorting to the use of single source approach to facilitate the process and meet its target.

Still on the issue of single sourcing, he said that under section 40 (1) (b) of Act 663, you have to obtain goods from one supplier. However, GRA selected three suppliers namely Ronor Motors, Telinno Ghana and Sajel Motors and obtained quotations from them. And that the reason for the selection of these three suppliers was due to the volume of cars needed to be supplied but each of them was treated as single source. That the selection of these companies is mostly based on discretion and past performances but the discretionary reasons should be sound. That he contacted some colleagues from Parliament House, Local Government Ministries among others to determine the company currently on top of their work in the delivery of vehicles and other logistics. That these contacts were informal chats with colleague players in the industry.

He said that the three suppliers should have certain characteristics paramount to their operational work in the context of general, specific and similar experience. That Ronor Motors are known for their ability to produce Pick Up vehicles, Telinno Ghana is known for Land Cruisers and Sajel for Motor Bikes.

That he visited Toyota Ghana and Car-point companies to inquire of the prices of their vehicles to compare with the selected suppliers but he subsequently retracted this claim and said that these documents came from Ronor Motors(the documents referred to here were invoices from Toyota Ghana Company limited and Car-2point).

That on the matter of price reasonableness, GRA did extrapolation of prices with Public Procurement Authority as compared with the market prices as the PPA has a centralized database.

That GRA did not conduct any inspection of the office space and garages of the three Companies before the awarding the contract to them and that this was the first time GRA was conducting business with the said companies. That the mode of invitation of companies was done through phone contacts to invite these companies to the office premise of the GRA to give them contract specifications with their cost.

The GRA paid 15% of the total sum of contract as mobilization fee for all three suppliers and that the request for extension of time was granted due to the adverse effects or repercussions of the Covid-19 global pandemic which affected significantly the manufacturing industry.

He then submitted a copy of the invoice submitted by Ronor Motors Ltd and prepared by Toyota Company ltd, which is produced in part below:

TOYOTA GHANA COMPANY LIMITED

Vehicle Quotation

Prepared for: Ronor Motors P. O. Box Tn 2234 Teshie-Nungua, Accra	Phone-Cell 0264127406	
	Phone-Work: 0264127406	
Date: 15/11/2021 Our Reference: 596228		
Email:		

Dear Atta Frempong Addo

We thank you for your valued enquiry and take pleasure in submitting our quotation as follows:

Model:	MC Hilux 4WD DC GD REG
Specification:	Engine: 2.4L Diesel, 4 cylinder, in-line, 16 valve DOHC, Max output: 110Kw/3400rpm, Max Torque 400Nm/1600rpm Chassis: 6speed Manual Transmission, 225/70R17 Steel Wheels, Brake Type: Front-Ventilated Disc & Rear- Drum: leading & trailing, Suspension Type: Double wishbone; Rear Leaf spring rigid axle, power steering with tilt & telescopic function, Auto disconnect differential, Rear differential lock. Interior: Audio controls on steering wheel, Front personal lamp, PVC seat material, air-conditioned, Digital clock, Accessory connector: 12v x 1, Exterior: Body rust protection, Heavy duty rear deck with exterior hooks, Deck guard frame with stopper, safety and security: Driver + passenger + knee (Driver) airbags, Rear for lamps, ABS, 3 point seatbelts with warning, Daytime running lights, Anti-theft system: immobilizer, Emission regulation: Euro 2, light control system: (Follow Me Home), Assist Grips, LED High mount stop lamp, Headlamp leveling, Clutch start system, fuel sedimenter, pitch & bounce control, Drive selection switch (H2-H4-L4) Transfer 2WD-4WD selector switch.

Sutotal	34,640.00
VAT	1,385.60
UNIT TOTAL	36,025.60
QUANTITY	121
TOTAL (USD)	4,359,097.60
Ex-warehouse:	37, 043.00
Less Discount	- 2, 403.00

This has been marked as Exhibit 56

4.EBENEZER LAMPTEY, HEAD OF TRANSPORT UNIT, GRA.

As at the time of investigations, Mr. Lamptey was the Head of Transport Unit at the GRA. He was accompanied by Caleb Okoe Esq. He indicated that he was appointed Head of Transport at GRA sometime in February 2020.

On his responsibilities as the Head of Transport at GRA, he stated that he is responsible for Fleet management, Drivers management, Maintenance of vehicles, Fueling and Renewals (Road Worthy) among others.

That Management does not in all cases consult his office on advice on specifications of specific vehicles the Authority needs to purchase. However, management does consult his office when there are some difficulties or when the need arises.

On whether GRA has certain specifications and brand of vehicles they go in for in the market, he stated that over the period it has been same specifications that they have been engaged. That GRA purchase vehicles per terrain conditions. That specific vehicle is purchased for Marshy, Windy, Sandy and normal areas to aid in smooth operation of work.

On whether GRA has a Transport Policy concerning purchase, use and disposal of vehicles, he stated that the GRA does not have a Transport Policy now. However, GRA has a draft policy which guides them in their daily activities and dealings in the dispensation of their work duties.

On how crucial garages are in the procurement of vehicles from suppliers, he stated that it is the responsibility of the supplier to state the specific workshops or garages for the service of the vehicles. That some of the suppliers collaborate with some car servicing companies across the country, for the cars to be serviced per the warranty period stated in the contract. That he also inspects all vehicles supplied by the respective suppliers.

On general maintenance of vehicles belonging to GRA, there are arrangements with franchise workshops for vehicles of GRA to be serviced. That GRA sometimes invite the company to GRA's yard to change filters and conduct minor servicing. That this is the first time GRA is conducting business with these three suppliers.

5.FAITH BOAKYE , HEAD OF ADMINISTRATION, RONOR MOTORS GHANA Ltd.

Faith Boakye is the Head of Administration and Human Resource, Ronor Motors Ghana Limited. He appeared for interview before the Commission on 17 February 2023 accompanied by his Lawyer, Joseph D. Kpemka Esq. to represent the Chief Executive Officer (CEO) of Ronor Motors Ltd; Attah Frimpong Addo.

On the location of the business office of Ronor Motors Ltd, Faith Boakye said that the company's Office is at Abelemkpe (Challenge House), but that it was currently building an ultra-modern office for sales and garage at Spintex opposite Baatsona Total Filing Station.

On the matter of 15% mobilization fee, Faith Boakye, responded that they received 15% of total sum of contract as mobilization fee from GRA.

On the issue of contract extension, Faith Boakye indicated that the effects of the covid 19 pandemic necessitated the need for a contract extension as their suppliers could not confirm delivery of the said vehicles per the stipulated 30days of the contract agreement. Faith Boakye further added that it takes approximately 45 days for their entity to liaise with their suppliers to supply vehicles (shipping from Dubai). And that the 30days period was inadequate to meet the requirement of the contract but they signed it anyway.

On how many vehicles Ronor Motors supplied to the GRA, Faith Boakye stated that the initial supply of 95pcs was delivered on 24th Jan 2022. 5pcs was delivered on 10th March 2022 and 40pcs delivered on 28th April 2022. In all, they supplied only 140pcs and not the total number of 180pcs as stipulated in the contract. Faith Boakye added that they deal with both local and foreign suppliers i.e. Toyota Ghana Limited and Car-to-Point (supplier (Dubai).

On whether Ronor motors had duly paid taxes, Faith Boakye indicated that they will make available evidence of payment of taxes.

On their track record, Faith Boakye mentioned that they had made supplies to Electricity Company of Ghana, most of the Ministries and Parliament House. However, Faith Boakye indicated that this was the first time Ronor Motors had been awarded a contract by the GRA.

Subsequent to the interview conducted on 17 February, 2023, it was agreed that the Company would provide the Commission with further information to assist it with its investigations. It was also established during the session that all three companies were being represented by the same lawyers, Kpemka & Co. PRUC.

Accordingly, Lawyers for the companies in letter No.: 041/23 dated 24th March, 2023 submitted additional information and documents to assist the Commission in its investigations.

Below is a reproduction in part of the said letter written for and on behalf of all three companies by their lawyers, Kpemka & Co. PRUC.

KPEMKA & CO. PRUC

0244927870

OUR REF: 041/23

DATE: 24/03/23

**THE DEPUTY COMMISSIONER
COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE,
CHRAJ
ATTN: STEPHEN AZANTILOW**

Dear Sir,

Re: Request for document

Good tidings

I write in response to your letter on the above subject matter for and on behalf of Ronor Motors Telinno and Sajel.

1.0.1. 1. The companies got to know about the existence of the contract through the Chief Executive Officer of Ronor Motors Mr. Atta Frimpong who got wind of the contract during his rounds at the Ministries.

2. I attach herewith, the quotations, notification of award, acceptance letters, evidence of director's returns and evidence of taxes and outstanding.

1.0.2. 3. The companies do not have permanent standing agreements with manufacturers.

When the contracts were signed, each company procured the vehicles from local and foreign entities and supplied same to the GRA.

I do hope that the above information with the attached documents would meet your kind consideration.

Yours Faithfully,
Sgnd
Joseph Dindiok Kpemka

This is marked as Exhibit 57

Relevant documents attached to the letter marked Exhibit 55 which is pertinent to Ronor Motors ltd are reproduced in relevant parts as follows:

i. Notification of award of contract letter from GRA to Ronor Motors.

The document states in relevant parts thus:

**THE MANAGING DIRECTOR
RONOR MOTORS GHANA LIMITED
P.O. BOX TN 2234
NUGUAH-ACCRA**

Dear Sir,

NOTIFICATION OF AWARD-SUPPLY OF PICKUPS

Following the Public Procurement Authority's (PPA) approval, your company is selected to Supply Pickups at a total sum of Forty-Five Million, Thirteen Thousand, Three Hundred and Twenty Ghana Cedis (GHS45, 013, 320.00)

S/N	DESCRIPTION	QTY	UNIT PRICE GHS	TOTAL PRICE GHS
	PICKUPS	180	250, 074.00	45, 013, 320.00

This Notification of Award will constitute the formation of a Contract. However, you are required to furnish GRA with a Performance Security of Two Million, Two Hundred and Fifty Thousand, Six Hundred and Six Ghana Cedis (GHS2,250, 666.00) (i.e. 5% of Tender Price) within fourteen (14) days of the receipt of this Notification.

You are hereby instructed to proceed with the fulfillment of performance security and signing of Contract within Thirty (30) days of receipt of this letter. Failure to comply with fulfillment of Performance Security and signing of Contract within the stipulated time will constitute non-existence of a contract and consequently forfeiture of Tender Security.

You are to complete the supply within the schedules of delivery stated in the contract document.

You are hereby instructed to proceed with the necessary action for the execution of the said procurement in accordance with the Tender and Contract documents.

Accept our congratulations.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOA

COMMISSIONER-GENERAL

CC: Commissioner-SSD

DC Internal Audit

DC LAT

DC, Finance

AC Procurement

This is marked as Exhibit 58

ii. Copy of letter requesting extension of time within which to deliver the contracted vehicles dated 13 October 2021.

The Document provides in part thus:

**Ronor Motors
TIN: C0003235041**

OCTOBER 13, 2021

**THE DEPUTY COMMISSIONER, ADMINISTRATION
GHANA REVENUE AUTHORITY
OFF STARLET 91 ROAD MINISTRIES ACCRA
P. O. BOX 2202
ACCRA-GHANA**

Contract No.: GR/GRA/GD/RT/003/2021

Our Ref: RMGL/ADM/TC01-GRA/10.21

Dear Sir,

REQUEST FOR DELIVERY EXTENSION

We wish to request for a six (6) months delivery extension to deliver vehicles to your institution as per Contract number referred above.

The delay has been due to a supply shortage of vehicles worldwide from the manufactured in Japan due to the Covid crisis.

We are requesting for the extension to enable to deliver your vehicles by the promised date.

Counting on your cooperation.

Yours sincerely,

sgd

JAMES TACHIE-MENSON

Managing Director"

Cc:

Procurement Dept.

Transport Dept."

This is marked as Exhibit 59

iii. Minutes of meeting held between GRA and Ronor Motors ltd to discuss price reduction resulting from Ronor Motor Ltd's failure to meet seat specifications on the vehicles delivered.

The Document provides in part thus:

MINUTES OF PRICE NEGOTIATIONS MEETING WITH RONOR
MOTORS FOR
THE SUPPLY OF 180 PCS PICKUP VEHICLES
HELD ON 21ST FEBRUARY, 2022 IN ROOM 005 AT 10.00AM

ATTENDEES	NAME	ORGANISATION
	Mr. Koney Mensah	GRA/Admin.
	Mr. Daniel Foli	GRA/Proc
	Mr. Eben Lamptey	GRA/Transport
	Mr. James Tackie-Menson	Ronor Motors
	Ms. Faith Boakye B. Apraku	Ronor Motors
Minutes transcribed by:	Mr. Daniel Foli	

MINUTES

GRA signed contract with Ronor Motors for the Supply of 180PCS Pickup Vehicles at the cost of GHS45, 013, 320.00. During inspection of the vehicles, the contract stated heavy duty leather seats but the vehicles inspected were fabric seats.

Management of GRA has resolved to deduct the cost of the heavy-duty leather seats from the contract sum.

The Agenda for Price Negotiation is as follows:

- 1. Price Negotiations of the Heavy-duty Leather seats**
- 2. Specific Delivery Timelines as stated in the amended contract**
- 3. Any other Business**

The representatives of Ronor Motors submitted Power of Attorney giving them the authority to negotiate on behalf of the firm.

GRA has conducted market research about the cost of heavy-duty leather seats from the following:

- The Procurement Unit first contacted a Service Provider who has done similar assignments for GRA in the past ten (10) years. The name of the firm is YoungJoe Auto & Upholstery Services and they quoted a sum of GHS 2,685.00 excluding taxes per vehicle**
- Secondly, the Procurement Unit contact a firm called the Same People Upholstery Works and they quoted an amount of GHS 2,685.00 excluding taxes per vehicle**
- Thirdly, the Procurement Unit contacted a recommended individual Service Provider called Abdul Aziz and he quoted a sum of GHS1,685.00 excluding taxes per vehicle**
- Fourthly, the Procurement Unit contacted Nuphase Ventures and they quoted a sum of GHS5, 115.00 excluding taxes per vehicle.**

The Procurement and Transport Unit probed the cost Nuphase Ventures and realised it contains extra customized interior which includes control panel, door linings and steering coats which have contributed to their higher cost of GHS5, 115.00.

The negotiation team from GRA proposed a cost of GHS2, 685.00 excluding taxes per vehicle as proposed by GRA Service Provider Young Joe Auto & Upholstery Services.

The representatives of Ronor Motors stated that to ensure equity, they have provided Fog Lamps and Bucket Liners not stated in the contract at the cost of GHS1,730.00 per vehicle and provided the documentary evidence in the form of sales order. To ensure fairness and reasonableness, both parties conceded to an agreed price per vehicle at GHS1, 250.00.

The total cost to be deducted from the contract price is $\text{GHS1, 250.00} \times 180\text{PCS} = \text{GHS225,000.00}$

The revised contract price of $\text{GHS44, 013,320.00} - \text{GHS225, 000.00} = \text{GHS44, 788, 320.00}$ is approved; the Procurement Unit will prepare an amendment to the original contract.

Find attached the Four (4) pro forma invoices from the various Service Providers, Attendance Sheet and Sales Order.

The representatives of Ronor Motors were reminded to strictly complete the delivery by April 30, 2022 because of the urgent operational needs of the vehicles and other logistics. They were further directed to provide documentary evidence of shipments of the incoming vehicles in the form of Bill of Ladings.

No other matter was discussed.

No Obligation to Award

Price Negotiations do not represent any obligation on the part of GRA with respect to final award and any proposed terms and conditions tentatively agreed to during this negotiation will not represent any final commitment on the part of GRA.

The meeting came to a close at 11:00 am.

Sgd

sgd

**KNOEY MENSAH
MENSON**

JAMES

TACHIE-

(for GRA)

(for RONOR MOTORS)

This is marked as Exhibit 60

iii. Letter from Ronor motors to GRA requesting for the payment of dollar exchange difference in respect of the supply of vehicles and other logistics.

The letter dated 24 March 2022 states in relevant parts thus:

Ronor Motors

TIN: C0003235041

MARCH 24, 2022

THE COMMISSIONER, SUPPORT SERVICES DIVISION
GHANA REVENUE AUTHORITY
OFF STARLET 91 ROAD MINISTRIES ACCRA
P. O. BOX 2202
ACCRA-GHANA

Our Ref: RMGL/ADM/TC11-GRA/03.22

Dear Sir,

REQUEST FOR PAYMENT OF EXCHANGE RATE DIFFERENCE
-SUPPLY OF VEHICLES (PICKUPS) Contract
No.GR/GRA/GD/RT/003/2021

We refer to the amended contract between Ghana Revenue Authority and Ronor Motors Ghana Ltd per the above-referenced Contract number and wish to request for payment for the exchange rate difference from the time of signing of contract in September 2021 to date for the 100 units of pickups supplied.

The Revised Contract price was GHS44, 788, 320.00 at an exchange rate of GHS6.00 to USD1.00 making the Dollar contract price USD7, 464, 720.00.

The current Dollar exchange rate is GHS8.40 to USD 1.00. Having supplied 100 units of Toyota Hilux Regular M/T Pickups amounting to GHS24, 882,

400.00 (i.e. USD 2, 962,190.48), this leaves a shortfall of USD1, 184, 876.19 or GHS9, 952, 960.00 (Cedi equivalent).

We would be grateful if GRA pays us this difference to enable us fully pay off our bankers.

We also request that GRA pays us the remaining 45% payment for vehicles supplied in the amount of GHS11, 197, 080.00.

We count on your usual cooperation.

This is marked as Exhibit 61

6.AARON KPORZUXE, CHIEF EXECUTIVE OFFICER, TELINNO GHANA Ltd;

During the interview of Aaron Kporzuxe CEO of Telinno Ghana Ltd, his lawyer Mr. Lawyer Kpemka, requested that Faith Boakye Apraku of Ronor Motors be part of the session since the companies collaborated in the execution of the contract. He further added that, it is at the back of Ronor Motors on which Telinno Ghana Ltd is coming off as a start-up in the supply of vehicles, so it is only fair that Ronor Motors sits in since all vehicles supplied by Telinno came from Ronor Motors, so that Ronor could answer certain questions when necessary.

On the objects of the company, Mr. Kporzuxe stated that the company is into three things: (1) Import and export of goods (2) Construction; he however could not provide the third activity and said he would revert.

On the issue of the location of his Office, he stated that Telinno Ghana had a skeletal office space at Pig Farm in the building occupied by Bagna Driving School opposite the Total Filling Station and/or the Ghana Anti-Corruption Coalition (GACC). He further stated that at the point of registering the company, he did not have any office space and address so he used his elder brother's address which is Auto-Mall Limited located at Abelemkpe behind the SCC Yard. It is noteworthy that the Commission was unable to locate the said skeletal office of Telinno Ghana Ltd after several attempts.

On the issue of receiving full payment from the GRA for the items supplied, Aaron affirmed that Telinno Ghana Limited has been paid accordingly.

Other relevant documents attached to Exhibit 57 pertinent to Telinno Ghana Ltd are reproduced in part as follows:

i. Contract between Ronor Motors and Tellinno Ghana Ltd for the supply of vehicles to Telino Ghana for the onward supply to GRA.

CONTRACT AGREEMENT

THIS AGREEMENT is made the 4th October 2021 BETWEEN RONOR MOTORS GHANA LIMITED a company incorporated under the laws of Ghana and having its registered office at the Spintex Road, (hereinafter referred to as “Ronor”) which expression shall where the context admits includes its heirs, personal representatives, successors-in-titled and assigns.

AND

TELINNO GHANA LIMITED also a company incorporated under the laws of Ghana and having its registered office at Abelekpe, Accra (hereinafter referred to as “TELINNO”) which expression shall where the context admits includes its heirs, personal representatives, successor-in-title and assigns.

WHEREAS AS:

- 1. TELINNO is in the business of supplying vehicles.**
- 2. TELINNO has won a Tender with Ghana Revenue Authority (GRA) for the supply of vehicles.**
- 3. Ronor has agreed to supply the vehicles to Telinno.**

IN CONSIDERATION of the covenants, condition and considerations set forth herein, the parties agree as follows:

- I. That a special purpose bank account be opened at GCB under this agreement for the sole purpose of receiving the payment from GRA for the supply of the vehicles to GRA.**

II. Atta Frimpong Addo, CEO of RONOR will be a co-signatory to the account.

III. The proceeds from the Transaction which will be GHS25, 874, 100.00 paid only into this account.

IV. In respect of this transaction, Telinno assures Ronor it will(sic) enter any transaction with a third-party that will have priority of payment over its obligations with Ronor.

IN WITNESS WHEREOF the parties hereto have hereafter set this The day and year.....

Atta Frimpong Addo

CEO

RONOR MOTORS GHANA LIMITED

Signed:

WITNESSED BY:

James Tachie-Menson

Signed by:

Kporzuxe Innocent

Managing Director

TELINNO GHANA LIMITED

Signed:

Aaron Kporzuxe

Signed by:

This is marked as Exhibit 62

ii. Copy of letter requesting extension of time within which to deliver the contracted vehicles dated 13 October 2021.

The document stated in relevant parts thus:

OCTOBER 13, 2021

**THE DEPUTY COMMISSIONER, ADMINISTRATION
GHANA REVENUE AUTHORITY
OFF STARLET 91 ROAD MINISTRIES ACCRA
P. O. BOX 2202
ACCRA-GHANA**

Contract No.: GR/GRA/GD/RT/003/2021

Dear Sir,

REQUEST FOR DELIVERY EXTENSION

We wish to request for a Six (6) Months delivery extension to deliver vehicles to your institution as per Contract number referred above.

The delay was caused by a global supply constraint of vehicles from Japanese manufacturers as a result of the Covid issue.

We are requesting for the extension so that we can deliver all of the automobiles on time.

Counting on your cooperation.

Thank you.

Yours sincerely,

sgd

INNOCENT KPORZUXE

MANAGING DIRECTOR

Cc:

Procurement Dept.

Transport Dept.”

This is marked as Exhibit 63.

7.ALEXANDER OFOSU MARVIN, MANAGING DIRECTOR, SAJEL MOTORS AND TRADING COMPANY Ltd.

Mr. Ofosu is the Managing Director of Sajel Motors and Trading Company Ltd. During his interview, his lawyer again requested that Faith Boakye Apraku of Ronor Motors be part of the session since the companies collaborated in the execution of the contract and to answer some questions when necessary.

Mr. Ofosu stated that the company was first registered as a Vehicles Rental Company but changed its registration status into full automobile company in 2020. That the object of the company is the sale of Vehicles.

On the matter of the location of the company's office, Alexander stated that the company currently did not have an office it is operating from as the rent issues in Accra are exorbitantly high; hence he could not afford the price he was offered for space at Dzorwulu. However, he stated that the company used to be on the Spintex road but is now currently working on getting a new place at Tesano.

Other relevant documents attached to Exhibit 57 pertinent to Sajel Motors and Trading Company Ltd Ghana ltd are reproduced in part as follows:

i. Notification of award of contract letter from GRA to Sajel Motors and Trading Company Ltd.

The document stated in relevant parts thus:

**THE MANAGING DIRECTOR
SAJEL MOTORS & TRADING COMPANY LIMITED
P. O. BOX CT 1435
CANTONMENTS-ACCRA**

Dear Sir,

NOTIFICATION OF AWARD-SUPPLY OF VEHICLES

Following the Public Procurement Authority's (PPA) approval, your company is selected to Supply Vehicles at a total sum of Twenty-Five Million, Eight Hundred and Seventy-Four Thousand, One Hundred Ghana Cedis (GHS19, 023, 000.00).

S/N	DESCRIPTION	QTY	UNIT PRICE GHS	TOTAL PRICE GHS
1	4X4 Land Cruiser	10	690,000.00	6,900,000.00
2	Audi A6	1	660,000.00	660,000.00
3	4X4 Prado	11	468, 000.00	5,148,000.00
4	4x4 Tundra	8	420,000.00	3, 360,000.00

5	Motorcycles	35	7,800.00	273,000.00
6	Motorcycles (jungle Purpose ones with accessories)	30	17,400.00	522,000.00
7	Heavy Duty Motorbikes (Honda ST 1300)	2	300,000.00	600,000.00
8	Surveillance Drones	1	60,000.00	60,000.00
9	All Purpose Terrai Vehicles (ATV) Motors with Accessories	10	150, 000.00	1, 500,000.00
Total Amount				19, 023, 000.00
	GRAND TOTAL (VAT/NHIL INCLUSIVE)			19, 023, 000.00

This Notification of Award will constitute the formation of a Contract. However, you are required to furnish GRA with a Performance Security of Nine Hundred and Fifty-One Thousand, One Hundred and Fifty-One (GHS951, 150.00) (i.e. 5% of Tender Price) within fourteen (14) days of the receipt of this Notification.

You are hereby instructed to proceed with the fulfillment of performance security and signing of Contract within Thirty (30) days of receipt of this letter. Failure to comply with fulfillment of Performance Security and signing of Contract within the stipulated time will constitute non-existence of a contract and consequently forfeiture of Tender Security.

You are to complete the supply within the schedules of delivery stated in the contract document.

You are hereby instructed to proceed with the necessary action for the execution of the said procurement in accordance with the Tender and Contract documents.

Accept our congratulations.

Yours Faithfully,

Sgd

AMMISHADDAI OWUSU-AMOAH

COMMISSIONER-GENERAL

CC: Commissioner-SSD

DC Internal Audit

DC LAT

DC, Finance

AC Procurement

This is marked as Exhibit 64

ii. Contract between Ronor Motors and Sajel Motors and Trading Company Ltd for the supply of vehicles to Sajel Motors and Trading Company Ltd for the onward supply to GRA

The document dated 4th October 2021 states in part thus:

CONTRACT AGREEMENT

THIS AGREEMENT is made the 4th October 2021 BETWEEN RONOR MOTORS GHANA LIMITED a company incorporated under the laws of Ghana and having its registered office at the Spintex Road, (hereinafter referred to as “Ronor”) which expression shall where the context admits includes its heirs, personal representatives, successors-in-titled and assigns.

AND

SAJEL MOTORS & TRADING COMPANY LIMITED also a company incorporated under the laws of Ghana and having its registered office at Abelekpe, Accra (hereinafter referred to as “TELINNO”) which expression

shall where the context admits includes its heirs, personal representatives, successor-in-title and assigns.

WHEREAS AS:

4. SAJEL is in the business of supplying vehicles.
5. SAJEL has won a Tender with Ghana Revenue Authority (GRA) for the supply of vehicles.
6. Ronor has agreed to supply the vehicles to Telinno.

IN CONSIDERATION of the covenants, condition and considerations set forth herein, the parties agree as follows:

V. That a special purpose bank account be opened at GCB under this agreement for the sole purpose of receiving the payment from GRA for the supply of the vehicles to GRA.

VI. Atta Frimpong Addo, CEO of RONOR will be a co-signatory to the account.

VII. The proceeds from the Transaction which will be GHS19, 023,000.00 paid only into this account.

VIII. In respect of this transaction, Telinno assures Ronor it will (sic) enter any transaction with a third-party that will have priority of payment over its obligations with Ronor.

IN WITNESS WHEREOF the parties hereto have hereafter set this The day and year.....

Atta Frimpong Addo

CEO

RONOR MOTORS GHANA LIMITED

Signed:

WITNESSED BY:

James Tachie-Menson

Signed by:

Alexander M. Ofosu

Managing Director

**SAJEL MOTORS & TRADING
LIMITED**

Signed:

.....

Signed by:

This is marked as Exhibit 65

iii. Copy of letter requesting extension of time within which to deliver the contracted vehicles dated 13 October 2021.

The document stated in relevant parts thus:

OCTOBER 13, 2021

**THE DEPUTY COMMISSIONER, ADMINISTRATION
GHANA REVENUE AUTHORITY
OFF STARLET 91 ROAD MINISTRIES ACCRA
P. O. BOX 2202
ACCRA-GHANA**

Contract No.: GR/GRA/GD/RT/003/2021

Dear Sir,

REQUEST FOR DELIVERY EXTENSION

We wish to request for a Six (6) Months delivery extension to deliver vehicles to your institution as per Contract number referred above.

The delay was caused by a worldwide automobile supply deficit caused by the Covid crisis, which affected Japanese automakers.

We're requesting for an extension so that we can complete all our deliveries on time.

Counting on your cooperation.

Thank you.

Yours sincerely,

sgd

ALEXANDER MARVIN OFOSU

MANAGING DIRECTOR

Copies:

Procurement Dept.

Transport Dept.”

This is marked as Exhibit 66

7.OFFICE OF THE REGISTRAR OF COMPANIES

Pursuant to a request for information made to it by the Commission, the Office of the Registrar of Companies in a letter no.: SH/RG/OI, dated 9/11/2022 submitted copies of the Company Profiles of all the three companies namely; Ronor Motors Ghana Ltd, Telinno Ghana Ltd , Sajel Motors and Trading Co. Ltd , and CFAO Ghana Ltd.

The table below is an extract from the relevant portions of the information so provided.

Table: Company Registration Profile

S/ N o.	Company/Con tact Details	Date of Incorpo ration	Reg. No.	Nature of Business	Directors	Sharehold ers
1	Ronor Motors Gh. Ltd UNN Plot Nungua, Brigade Bus Stop; P.O. BOX TN 2234, Teshie Nungua, Accra.	18\02\20 14	CS365062 014	Dealers in Vehicles & Spare Parts	Atta Frimpong Addo, Edna Addo, John Kofi Manobah, Abdul- Manaan Froko- Jamaldeen	Atta Frimpong Addo, Edna Addo, John Kofi Manobah, Abdul- Manaan

						Froko-Jamaldeen
2	Telinno Ghana Ltd HNO. C114/9, Adjacent SCC Yard, Abelemkpe Road, Accra P.O.BOX CT 5706, Accra.	24\01\20 13	CS135502 013	General Trading, imports & export, Building & Road Constructi on	Innocent Yao Kporzuxe Aaron Kporzuxe	Innocent Yao Kporzuxe Aaron Kporzuxe
3	Sajel Motors & Trading Co. Ltd Unnumbered Plot, Near Papaye Restaurant, Spintex Road, Boundary Road, Accra. P.O. BOX AB 197, Akosombo, E/R	16\07\20 19	CS155612 019	Sales of Vehicles and Car Rentals	Alexander Ofosu Esther Quansah Diana Ofosu	Alexander Ofosu Esther Quansah

This is marked as Exhibit 67.

8.PUBLIC PROCUREMENT AUTHORITY (PPA)

In response to the Commission's request for information to assist it in its investigations, the PPA in a letter dated 22 February 2023 submitted the following documents to the Commission:

The said letter with its accompanying attachments has been reproduced in relevant parts as follows:

**PUBLIC PROCUREMENT AUTHORITY
PRIVATE MAIL BAG 30
MINISTRIES-ACCRA**

Our Ref. No.: PPA/CEO/02/354/23

22nd February, 2023

**RE: ALLEGATIONS OF CORRUPTION AND FRAUD IN THE SUPPLY
OF VEHICLES AND OTHER LOGISTICS TO THE GHANA REVENUE
AUTHORITY (GRA): REQUEST FOR INFORMATION TO ASSIST IN
INVESTIGATIONS**

We make reference to your letter No. CHRAJ/172/2022/240 and dated 13th February, 2023 on the above, by which you request for information regarding Public Procurement Authority's approval granted to Ghana Revenue Authority (GRA) via letter No. PPA/CEO/1742/21 and dated 16th September 2021.

As requested, kindly find attached the following documents and information to aid your investigations:-

1. Request for approval to use the single source procurement method to engage three (3) firms for the supply of vehicles and other logistics.
2. Extract of Minutes of the 68th Board Technical Committee Meeting held on Thursday, 29th July, 2021.
3. Extract of Minutes of the 71st Board Technical Committee Meeting held on Wednesday, 15th September 2021.

We trust the information submitted is useful for your purpose.

Yours Faithfully,

Sgd
FRANK MANTE
CHIEF EXECUTIVE

This is marked as Exhibit 68.

- i. Copy of a letter from GRA to PPA requesting approval to use the single source procurement method to engage three (3) firms for the supply of vehicles and other logistics.

This letter is as follows:

GHANA REVENUE AUTHORITY

**Our Ref. No.: CG/GRA/PPA-VEH/07/21
2021**

14TH JULY

**THE CHIEF EXECUTIVE OFFICER
PUBLIC PROCUREMENT AUTHORITY
AIRPORT CITY
ACCRA**

Dear Sir,

**REQUEST FOR APPROVAL TO USE THE SINGLE SOURCE
PROCUREMENT METHOD TO ENGAGE THREE (3) FIRMS FOR
THE SUPPLY OF VEHICLES AND OTHER LOGISTICS**

We write to seek approval from the Public Procurement Authority (PPA) to use the Single source procurement method to select Three (3) firms for the supply of vehicles and other logistics in line with Section 40(1) (b) of the Public Procurement Act 2003 (Act 663) as amended.

GRA is tasked to mobilise revenue and for two key initiatives that government has put in place to provide relief to local businesses called CAP-Buss and the Ghana CARES Obaantapa Programme.

In the light of the above information, GRA needs the attached list of logistics to help achieve the initiatives. The exigency of this assignment is of public interest, making it impractical to use any other methods of procurement because of the time involved in using those methods.

The Three (3) selected firms have an insurmountable competitive advantage by virtue of their previous satisfactory supplies to GRA, availability of quality technical service, spare parts and guarantee of availability of the logistics.

GRA has conducted a Price-reasonableness analysis to ensure a commercially reasonable price at the prevailing market rates. The prices are industry standard prices, where no price benefit can be gained from competition and the costs are within allocated budget.

Kindly find attached the name of the Three (3) firms and the cost.

Please find attached the Technical Specifications, Price Schedules, Business Incorporation Certificates and Tax Clearance Certificates of the firms for your consideration.

We count on your usual co-operation in this matter.

Yours Faith Boakyefully,

Sgd

AMMISHADDAI OWUSU-AMOA

COMMISSIONER-GENERAL

Sajel Motors and Trading Company Ltd

No.	Vehicles	QTY	Unit Cost (US\$)	Total Cost (US\$)	Total Cost (GHS)
1	4X4 Land Cruiser	10	115,000.00	1,150,000.00	6,900,000.00
2	Audi A6	1	110,000.00	110,000.00	660,000.00
3	4X4 Prado	11	78,000.00	858,000.00	5,148,000.00
4	4X4 Tundra	8	70,000.00	560,000.00	3,360,000.00
5	Motorcycles	35	1,300.00	45,000.00	273,000.00
6	Motorcycles (Jungle Purpose ones with Accessories)	30	2,900.00	87,000.00	522,000.00
7	Heavy Duty Motorbikes (Honda ST1300)	2	50,000.00	100,000.00	600,000.00
8	Surveillance Drones	1	10,000.00	10,000.00	60,000.00
9	All Purpose Terrain Vehicles (ATV) Motors with Accessories	10	25,000.00	250,000.00	1,500,000.00
	Total				19,023,000.00
Telinno Ghana Limited					
1	Land cruiser (Pickup) Preventive	20	50,000.00	1,000,000.00	6,000,000.00

2	Minibus (15-Seater)	39	38,900.00	1,517,100.00	9,102,600.00
3	Bus (33-Seater)	8	91,400.00	731,400.00	4,387,200.00
4	Toyota Van (K9 Transportation)	3	35,000.00	107,000.00	645,300.00
5	Cargo Van (No Passenger Seat)	1	36,000.00	36,000.00	216,000.00
6		1	55,000.00	55,000.00	330,000.00
7	Saloon Cars (1.6L)	5	29,000.00	145,500.00	873,000.00
8	Water Tank	4	180,000.00	720,000.00	4,320,000.00
Total				(981,200.00)	25,874,100.00
Ronor Motors Ghana Ltd					
1	Pickups (Hilux or Similar)	180	41,679.00	5,502,220.00	45,013,320.00
	Total				45,013,320.00

This is marked as Exhibit 69.

9. FINANCIAL INTELLIGENCE CENTRE (FIC)

Pursuant to a request for information made by the Commission, FIC in a letter dated 31st July 2023 provided the Commission with the account statements of the three companies.

The document in relevant parts provided thus:

Date	Name Of Company That Transferred Funds	Name Of Company That Received Funds	Ref/Chq No.	Amount (GHS)	Vat Payment
10-Jan-2022	RONOR MOTORS GHANA LTD	CHQ.00074-220110123638126 GRA C0003235041 PAYE 2020-12	133LOCH22 0100001/Chq_No-000740	4,722.07	
16-Mar-2022	RONOR MOTORS	RONOR MOTORS GH LTD IFO GRA	555LOCH22 0750536/Chq_No-000897	5,126.07	
27-APR - 2022	GRA	2211605343133000. SWF GHS 10874087.31 GHANA REVENUE AUTHORITY	101ZEXA22 117000N	10,874,087.31	
09-MAY-2022			133LOCH22 1290002/Chq_No-001139	78,730.77	CHQ.001139-22050914444 3450 GRA C0003235041 VAT FLAT – COVID19 2022-04
11-Oct-2021	BOG	BANK OF GHANA CHQ NO 084153 B/O GRA OPERATIONS ACCOUNT-	555OUTC21 2841657/Chq_No-084153	3,769,159.76	

Date	Name Of Company That Transferred Funds	Name Of Company That Received Funds	Ref/Chq No.	Amount (GHS)	Vat Payment
		DEP.AT ABELEMPKE			
14-Oct-2021	TELINNO GHANA LTD	211013231148335 GRA C0001417614	133EPAY21 2870501	149,273.65	
17-Mar-2022	GRA	207602358864008, SWF GHS 1832450.77 GHANA REVENUE AUTHORITY	133ZEXA22 0760004	1,832,450.77	
23-May-2022	GRA	2214309351506004, SWF GHS 2061507.12 GHANA REVENUE AUTHORITY	133ZEXA22 1430005	2,061,507.12	

This is marked as Exhibit 70.

10. TOYOTA GHANA COMPANY LIMITED (TGCL)

Pursuant to a request for information made by the Commission, TGCL through their lawyers ENSafrica, in a letter dated 25TH July 2023 provided the Commission with the Following information. The Commission reproduces the relevant parts of the letter thus:

RE: INVITATION PURSUANT TO SEC.15(1) OF ACT 456

1. We write as lawyers for Toyota Ghana Limited ("TGCL").

3. Please find attached a pen drive containing the requested information. Also find attached a schedule detailing the documents on the pen drive.
4. Our client has also confirmed the authenticity of the documents attached to your letter.

SCHEDULE FOR DOCUMENTS REQUESTED BY CHRAJ

No	REQUEST/DOCUMENT	STATUS	
1	Confirm authenticity of Vehicle Quotation dated 15 November 2021	Yes	The quotation was for the supply of 121 vehicles
1a	Confirm authenticity of sales and Service Support dated 18 December 2020	Yes	Yes, it is a general after sales and service support
2	Confirm procurement of 80 Toyota Hilux Pickups by Ronor Motors for GRA in 2021	Partially correct	The sales agreement was for 121 vehicles
2a	Is this the usual practice?	Yes	TGCL has an existing arrangement with Ronor Motors to provide after sales service support to Ronor Motors customers during the warranty period of the vehicles purchased from TCGL.

This is marked as Exhibit 71.

11. FIELD INVESTIGATIONS BY THE COMMISSION

As already indicated, the Commission conducted field investigations to verify the allegation of the Complainant that, per the addresses provided, neither Telinno Ghana Limited nor Sajel Motors and Trading Company Limited had business offices from which they carried out their business from. This was prior to their interviews with the Commission. The Commission also visited the Head Office of GRA to inspect the vehicles supplied to GRA.

Below constitutes a report from the field investigations:

Telinno Ghana Limited:

As part of the investigations, a team of investigators on 23rd November, 2022 visited the said location of Telinno Ghana Ltd, behind the SCC Yard at Abelemkpe.

The investigations identified the exact location “SCC Yard at Abelemkpe” and found three car dealing companies namely: Auto Mall Limited; K. Danso Motors; and Purple Wheels Automobile Services. The officials of these companies who spoke to the Commission on anonymity indicated that there was no company by name “Telinno Ghana Limited” in the area.

The investigators contacted **Aaron Kporzuxe, Chief Executive Officer, Telinno Ghana Limited on 0244128082** and he said the business office of the company has been relocated to Burma Camp. He added that they were renovating the place.

Again, on 26th January 2023, the investigators contacted Aaron Kporzuxe, for directions to Telinno Ghana Ltd’s business office at the Burma Camp, but he said he was not available at the office for us to visit.

Ronor Motors Ghana Limited:

On 26th January 2023, the investigators visited the address of Ronor Motors Ghana Ltd using “Google map” to track the location which ended up at an uncompleted four-storey building located opposite Baatsona Total Service Station, Spintex.

On reaching there and ascertaining there was no functioning office at the location by name Ronor Motors, a call was placed to their customer care line **+233 249127406** at 11:39am. The person who answered the call introduced himself as Atta Frimpong, the CEO of Ronor Motors Ghana Ltd.

Mr. Frimpong informed us that the said uncompleted building behind the Baatsona Total Service Station, Spintex, is intended for showroom and after sales service, but the corporate office is at Abelemkpe, Village Inn. He indicated that he would have wished to take the investigators to the business office at Abelemkpe, but was on his way somewhere and would have his lawyer contact the team of investigators.

At about 11:52am, Joseph Kpemka called and indicated that he was Counsel for Ronor Motors Ghana Ltd. He further reiterated that Ronor Motors’ business office

and garage is located at Abelemkpe and that although his client was travelling; he (Counsel) was ready to accompany us to the said location which we obliged.

Sajel Motors and Trading Company Limited:

On 26th January 2023, the investigators used the Registered Address “UNNUMBERED PLOT, NEAR PAPAYE RESTAURANT, SPINTEX ROAD” of street name/land mark: Boundary Road found in the Company Profile of Sajel Motors and Trading Company limited which was received from the Office of the Registrar of Company to try and locate the office.

The investigations located the said Papaye Restaurant, Spintex Road, but could not locate the boundary street to the unnumbered plot. So, at 12: 12 pm, a call was placed to the No. 0244669269 and the person who responded introduced himself as Alexander Marvin Ofosu, a Managing Director of Sajel Motors and Trading Company Ltd.

According to Mr. Ofosu, he was no more at the said location because his rent expired and he was not able to renew it. He stated that he was in the process of finding a new office space.

State of Vehicles at the Head Office of GRA

The team visited the Head of Office of GRA on 17th May 2023 and found that all the vehicles supplied by the three companies had the logo of Ronor Motors’ Ltd displayed at the back screens.

The team also found that the pick-ups supplied by Ronor motors which were available at the yard were steel rims and the windows were manually controlled.

11. DISCUSSION OF ISSUES IN THE LIGHT OF THE EVIDENCE AND APPLICABLE LAW

ISSUE 1: Whether or not the Respondent adopted the selective Tendering or single source method of procurement in the award of the vehicles and logistics supply contracts to the three (3) companies.

It is alleged that the contracts awarded to the three companies by GRA “was a selective tendering and the said companies are sole proprietorship”. Whereas the Respondent on the other hand contended that, “Considering the urgent need for the vehicles and other logistics for the above-mentioned programmes of national

interest, GRA resolved to use of the Single-source procurement procedure in line with Sections 40 (1) (b) and 41(f) the Public Procurement Act, 2003 (Act 663) as amended... the firms have the legal capacity to enter into a contract and that they are not sole proprietorship”.

Both methods of procurement have been provided for under Part 4 of the Public Procurement Act, 2003 (Act 663) as amended and are thus permissible under the procurement laws of Ghana. Section 34A (1)(a) & (b) provides as follows:

34A. (1) The procurement entity may conduct procurement by means of the following methods and as from time to time determine by Regulations:

- (a) Competitive tendering that includes;**
 - (i) international competitive tendering,**
 - (ii) national competitive tendering,**
 - (iii) request for quotations, and**
 - (iv) restricted tendering**
- (b) single source procurement**

Unfortunately, both terms have not been defined by the Act. Recourse is however had to the vast literature on Procurement which points to the following definitions; “Restrictive tendering”, also known as “selective tendering” refers to a procurement method that limits the request for tenders to a select number of suppliers, contractors or service providers whereas “single source” refers to the procurement of goods, products or services from a single supplier or contractor.

Expatiations as to which conditions may warrant the adoption of either one of the procurement methods has been provided for under sections 38 and 40 of Act 663 as amended.

Section 38 provides thus:

Restricted tendering

38(1) A procurement entity may for reasons of economy and efficiency and subject to the approval of the Board engage in procurement by means of restricted tendering

(a) if by reason of the highly complex and specialised nature goods, works or services are available only from limited number of suppliers or contractors;

(b) if the time and cost required to examine and evaluate a large number of tenders is disproportionate to the value of the goods, works or services to be procured; or

(c) if an offer for competitive tendering fails to receive any response after publication.

(2) The Authority may charge a processing fee as determined by the Board for single source and restricted tendering application.

Section 40 also provides thus:

Single-source procurement

40(1) A procurement entity may engage in single-source procurement under section 41 with the approval of the Board in the following exceptional circumstances,

(a) where goods, works or services are only available from a particular supplier or contractor, or if a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and a reasonable alternative or substitute does not exist;

(b) where there is an urgent need for the goods, works or services and engaging in the tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity;

(c) where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use any other methods of procurement because of the time involved in using those methods;

(d) where the procurement entity having procured goods, equipment, technology or services from a supplier, contractor or consultant, determines that additional supplies must be procured

from the supplier, contractor consultant because of standardisation or compatibility with existing goods, equipment, technology or services taking into account

- (i) the effectiveness of the original procurement in meeting the needs of the procurement entity;**
 - (ii) the limited size of the proposed procurement in relation to the original procurement;**
 - (iii) the reasonableness of the price; and**
 - (iv) the unsuitability of alternatives to the goods or services in question**
- (e) where the procurement entity seeks to enter into a contract with the supplier or contractor for research, experiment, study or development, except where the contract includes the production of goods in quantities to establish commercial viability or recover research and development costs; or**
- (f) where the procurement entity applies this Act for procurement that concerns national security, and determines that single-source procurement is the most appropriate method of procurement.**
- (2) A procurement entity may engage in single-source procurement with the approval of the Board after public notice and time for comment where procurement from a particular supplier or contractor is necessary in order to promote policy specified in section 59 (4) (c), (d) or 69 (2) (c) (i), and procurement from another supplier or contractor cannot promote that policy.**

The evidence on record suggests that it was the single source method of procurement which was intended to be employed by the GRA in the award of the vehicles and logistics supply contracts to the three (3) companies. The Respondent did indeed provide quite a number of documentary evidence to rebut the allegations that the methodology used was selective tendering. The Commission also obtained independent evidence corroborating the Respondent's position that the procurement method employed was that of single source and not selective tendering.

In its letter to the Commission dated 22 February 2023 and marked Exhibit 68 herein, the **Public Procurement Authority**, the statutory body charged with the responsibility to harmonise the process of public procurement in the public service to secure a judicious, economic and efficient use of state resources in public procurement and ensure that public procurement is carried out in a fair, transparent and non-discriminatory, environmentally and socially sustainable manner, provided in relevant parts thus:

**RE: ALLEGATIONS OF CORRUPTION AND FRAUD IN THE
SUPPLY OF VEHICLES AND OTHER LOGISTICS TO THE
GHANA REVENUE AUTHORITY (GRA): REQUEST FOR
INFORMATION TO ASSIST IN INVESTIGATIONS**

We make reference to your letter No. CHRAJ/172/2022/240 and dated 13th February, 2023 on the above, by which you request for information regarding Public Procurement Authority's approval granted to Ghana Revenue Authority (GRA) via letter No. PPA/CEO/1742/21 and dated 16th September 2021.

As requested, kindly find attached the following documents and information to aid your investigations:-

1. **Request for approval to use the single source procurement method to engage three (3) firms for the supply of vehicles and other logistics.**
2. **Extract of Minutes of the 68th Board Technical Committee Meeting held on Thursday, 29th July, 2021.**
3. **Extract of Minutes of the 71st Board Technical Committee Meeting held on Wednesday, 15th September 2021.**

We trust the information submitted is useful for your purpose.

Whereas the PPA attached the request for approval letter from GRA to its 22 February 2023 letter-Exhibit 68 to the Commission, it did not attach its approval letter to GRA's request to use of single source method. The Respondent however

provided both the request and approval letters in his comments. The Commission flowing from the above referenced Exhibit, has no basis to suspect its authenticity. The Commission thus relies on the said exhibits accordingly. It is significant reproducing the relevant parts of the letters marked Exhibit 24 and 25 herein.

Exhibit 24:

GHANA REVENUE AUTHORITY

Our Ref. No.: CG/GRA/PPA-VEH/07/21

14TH JULY 2021

**THE CHIEF EXECUTIVE OFFICER
PUBLIC PROCUREMENT AUTHORITY
AIRPORT CITY
ACCRA**

Dear Sir,

**REQUEST FOR APPROVAL TO USE THE SINGLE SOURCE
PROCUREMENT METHOD TO ENGAGE THREE (3) FIRMS
FOR THE SUPPLY OF VEHICLES AND OTHER LOGISTICS**

We write to seek approval from the Public Procurement Authority (PPA) to use the Single source procurement method to select Three (3) firms for the supply of vehicles and other logistics in line with Section 40(1) (b) of the Public Procurement Act 2003 (Act 663) as amended.

Exhibit 25:

PUBLIC PROCUREMENT AUTHORITY

PRIVATE MAIL BAG

MINISTRIES-ACCRA

Our Ref. PPA/CEO/09/1742/21

16th

September, 2021

RE: REQUEST FOR APPROVAL TO USE SINGLE SOURCE PROCUREMENT METHOD TO ENGAGE THREE (3) FIRMS FOR THE SUPPLY OF VEHICLES AND OTHER LOGISTICS

We make reference to your letter no. GRA/CG/PPA/054/21 dated 31st August, 2021 on the above subject matter.

At the Board Technical Committee Meeting No. 71(071/21) held on Wednesday, 15th September 2021, the Board granted approval to Ghana Revenue Authority in accordance with Section 40 (1)(b) of Act 663 as amended, to use the single Source procurement Method to engage selected firms to procure assorted Vehicles and Logistics from three(3) different suppliers as per the breakdown below:

The logical conclusion from the above reproduced pieces of evidence is that, GRA by Exhibit 24 intended to use the single source method of procurement and accordingly requested approval from the requisite statutory body PPA, which body in turn via its 16th September 2021 letter marked Exhibit 25 herein, granted GRA the permission to use the single source mode of the procurement for the purchase of the vehicles and logistics.

To further buttress this is the fact that, the exceptional circumstance of Urgency which was justified by the GRA and provided for under section 40(1)(b) of Act 663 is only available when seeking to employ the single source method of procurement and as such, it cannot be said that the GRA used the restricted tendering method when Section 38 of Act 663 does not even stipulate such Urgencies as one of the pre-requisite circumstances warranting the use of the restricted tendering.

The foregoing notwithstanding, Section 41 of Act 663 provides that:

Procedure for single-source procurement

41. The procurement entity may procure the goods, works or technical services by inviting a proposal or price quotation from a single supplier or contractor under section 40.

Contrary to the above provision supra, Mr. Daniel Foli, Head of Procurement at GRA during his interview with the Commission admitted that:

“...under section 40 (1) (b) of Act 663, you have to obtain goods from one supplier. However, GRA selected three suppliers namely Ronor Motors, Telinno Ghana and Sajel Motors and obtained quotations from them. And that the reason for the selection of these three suppliers was due to the volume of cars needed to be supplied but each of them was treated as single source”

Unfortunately, nowhere in the Act is such discretionary powers given to a procuring entity employing the single source method of procurement to obtain quotations and procure the goods from more than one supplier for whatever reason.

The wording of the provision is clear and unambiguous; a procurement entity may only procure the needed goods by inviting a proposal or price quotation from a single supplier or contractor and nothing more. It is a fundamental rule of interpretation that the legislature does not speak in vain; a “single supplier” in section 41 simply means a single supplier, nothing more nothing less”. The duty is therefore on the procuring entity to do prior extensive research to ascertain which supplier can deliver on the quantity of goods desired and subsequently inviting a proposal or price quotation from the identified supplier or contractor. It is not up to the procuring entity to decide to invite quotations from more than one company in the procurement of goods of a similar kind and then treat each one of them as single sourced. It is incumbent on the procuring entity to rather find a competent supplier or contractor who can deliver the required goods and then invite a proposal or price quotation from that single supplier or contractor.

The Commission therefore finds as a fact that, contrary to the allegation that GRA employed the restrictive tendering method in procuring vehicles and logistics from the three companies, GRA rather employed the single source mode of procurement albeit erring procedurally in doing so.

ISSUE 2. Whether or not the three companies had the capacity to carry out the said contracts at the time of contract.

It was alleged that the Respondent, acting for and on behalf of GRA, awarded the vehicles-supply contract to the three companies which he knew or ought to have known did not have the requisite capacity to carry out the contract. It is stated that there were other competent companies who were better suited to carry out the

contract of such magnitude. It is stated specifically that **“Instead of purchasing the vehicles from Toyota Ghana that supplied previous vehicles, GRA engaged the services of novice suppliers to deliver the vehicles”**.

The capacity of the three (3) companies to execute the contract was also impugned as stated below:

“We believe the companies do not have the capacity to supply the vehicles; hence they couldn’t honour their part of the contract... The three companies do not have garages to undertake the 3 years warranty period unlike Nissan, Toyota etc”.

Furthermore, during the Commission’s 3rd November 2022 interview with Mr.Bediako (Convener of the Complainant), he stated that the firms did not have the capacity to execute the contracts of such magnitude and that they did not have garages to undertake after sales service on the vehicles and other logistics supplied to the GRA.

The discernable argument is that the three companies did not possess the ability or capacity to supply vehicles of such magnitude to GRA because they were novice suppliers when compared to household names such as Toyota or Nissan.

The Respondent whilst denying the foregoing indicated that:

“...the firms have the capacity to supply the vehicles, however, the COVID-19 pandemic from 2019 to 2021 disrupted the vehicle supply chain and it affected the manufacturers in Japan which resulted in delays in the delivery of some of the vehicles and logistics... by industry practice, the firms can use the garages of other firms and hence the Warranty period of 3 years was governed by the terms of contract stated in the General Condition of Contract Clause 14 and Special Condition of Contract Clause 8”.

Furthermore, in GRA’s request letter to PPA-Exhibit 24, the Respondent stated on behalf of the companies thus:

The Three (3) selected firms have an insurmountable competitive advantage by virtue of their previous satisfactory supplies to GRA, availability of quality technical service, spare parts and guarantee of availability of the logistics.

It is not in doubt that GRA awarded a vehicles supply contract to three companies namely: Sajel Motors and Trading Company Ltd, Telinno Ghana Ltd, and Ronor Motors Ghana Ltd. This contract was extended for a further period and eventually cancelled as a result of non-performance by the three companies. The bone of contention relates to the reason for the inability of companies unable to fulfill their contractual obligations. Whereas it is alleged that the companies by virtue of being novice suppliers lacked the capacity to carry out the contract of such magnitude, the Respondent contends that the companies possessed the requisite capacity to carry out same but were unable to deliver on their contractual obligations due to disruptions in the vehicle supply chain as a result of the Covid 19 pandemic.

The evidence on record tends to support the assertion that the three companies did not possess the requisite capacity to discharge their contractual obligations and the Respondent knew of this fact or ought to have known. Although there are no hard and fast rules with respect to identifying a capable contracting party, years of practice and due diligence has brought to light certain indicators one ought to look out for when engaging a company to undertake a contract.

A prudent party seeking to enter into a contract with another party would invariably research the other contracting party using various sources of information, such as documents of incorporation, business licenses and permits, their website, social media, annual reports, press releases, industry publications, customer reviews, and testimonials. Recourse can also be made to credible sources, samples, or testimonials from previous or current clients or partners. Also of equal importance is proof of location, be it photographs or on-site visits. In order words, a burden is placed on all intending purchasers or buyers qua the GRA whose entity head is the Respondent. The common law expression is *caveat emptor*.

More importantly, the Board of PPA has since 24/06/2006 published a guideline entitled “**Guidelines Single Source Procurement Using Public Funds Already Approved By Parliament**”. The Guidelines seek to provide more detailed guidance to assist all institutions who may require single source procurement to put in requests that satisfy the key provisions of the Public Procurement Act, 2003 (Act 663). Per the guidelines, Institutions are to satisfy three (3) main conditions when applying to use the single source method of procurement. The requirements are: **Justification**

under Clause 40 of Act 663, Capability and Qualification of Proposed Firm and Conditions of Contract and Financial Proposal.

In further elaboration of the “**Capability and Qualification of Proposed Firm**” requirement, the document further explains that,

Institutions shall provide detailed information and demonstrate that the proposed supplier, consultant, or contractor possesses the required experience and capability to carry out the work. Evidence should include:

- a. name of proposed firm**
- b. professional and technical qualifications and competence;**
- c. financial resources;**
- d. equipment and other physical facilities;**
- e. managerial capability, reliability, experience in the procurement object and reputation; and**
- f. the personnel to perform the procurement contract**
- g. have the legal capacity to enter the contract;**
- h. be solvent, not be in receivership, bankrupt or in the process of being wound up, not have its business activities suspended and not be the subject of legal proceedings that would materially affect its capacity to enter into a contract;**
- i. have fulfilled its obligations to pay taxes and social security contributions and any paid compensation due for damage caused to property by pollution;**
- j. have directors or officers who have not in any country been**
 - convicted of any criminal offence relating to their professional conduct or to making false statements or misrepresentations as to their qualifications to enter into a procurement contract, within a period of ten years preceding the commencement of the procurement proceedings; or**
 - disqualified pursuant to administrative suspension or disbarment proceedings.**

In other words, before an institution can successfully apply for the use of single source in any public procurement process, due diligence ought to be carried out by the procurement entity on the potential supplier/contractor to ascertain and gather

evidence to show that the firm/supplier possess the requisite capabilities and qualifications to carry out the contract.

Alternatively put, a capable and qualified firm/supplier/contractor is the one that possesses all the above stated criteria. Therefore, matters indicative of a capable firm/supplier should necessarily include availability of equipment and other physical facilities (such as business offices and garages), professional and technical qualifications and competence, managerial capability, reliability, experience in the procurement object and reputation sourced from credible sources as well as a fulfilment of tax and social security obligations.

Looking at the exceptional circumstances of urgency provided for under section 40(1)(b) and by which GRA justified the use of single sourcing, price reasonableness and the capacity to deliver promptly should have been some of the most important factors to have been considered when selecting a contractor for the contract. *A fortiori*, one would expect that GRA should have awarded the contract to a firm/supplier/contractor that ticked all the required boxes under the guideline *supra*, but this was not the situation. Quite contrary to the unequivocal assurances by the GRA that the companies wielded “**insurmountable competitive advantage**”, the evidence on record indicates the companies did not possess the requisite capacity to honor their contractual obligations in terms of the requirements provided for under the PPA guidelines.

First, of such evidence is a statement by Faith Boakye (Head of Administration and Human Resource, Ronor Motors Ghana Limited) during her interview with the Commission on 17 February 2023 and in the presence of her lawyer. According to her, it took approximately 45 days for their entity to liaise with their suppliers to supply vehicles from Dubai and that, the 30days period for delivery agreed in the vehicles-supply contract was inadequate but they signed it anyway-Exhibit 34 refers.

So therefore, from the very onset, Ronor Motors knew it did not have the capacity to carry out the contract within the stipulated 30 days because per their *modus operandi*, it took the company at least 45 days for it to liaise with its suppliers in Dubai to supply them with vehicles. Nonetheless, they contracted to supply the vehicles within 30 days, a promise they knew from inception, could not be honored.

Failure of the company to negotiate for realistic delivery period within which to deliver the cars and their failure to secure additional means of obtaining the vehicles for the onward supply to supply GRA within the contract period, signifies their managerial incapability and lack of reliability. No reliable company will put themselves at risk of being sued for a breach of contract the way Ronor Motors blatantly did. If GRA had also undertaken proper due diligence by asking these pertinent questions, this debacle could have been avoided.

Secondly, besides Ronor Motors which had an office space at Challenge House, Village Inn at Abelemkpe, Accra, the Commission could not locate business offices of both Sajel Motors and Trading co.ltd and Telinno Ghana Limited neither did contacted officers of the two companies provide any credible information pointing to the whereabouts of the companies.

In the case of Tellinno Ghana Limited, its CEO, Aaron Kporzuxe during interview with the Commission stated that:

“...Telinno Ghana had a skeletal office space at pig farm which is opposite the Total Filling Station. He further stated that at the point of registering the company, he did not have any office space and address so he used his elder brother’s address which is Auto-Mall Limited located at Abelemkpe behind the SCC Yard”.

This alleged skeletal pig farm office could however not be located after several attempts to locate same. In the case of Sajel Motors and Trading Co.Ltd, its managing director Mr. Alexander Ofosu stated that:

“...the company currently did not have an office it is operating from as the rent issues in Accra are exorbitantly high...but the company used to be on Spintex road and is now currently looking to get a new place at Tessano.

To embolden the Commission in its finding that the two companies did not have business offices at the time of contract is a statement by Mr Daniel Foli (Head of Procurement GRA) during his interview with the Commission. By way of background, Mr. Foli came to be interviewed pursuant to the Respondent’s disclosure during his interview that he had delegated the selection of the companies to other person(s). Accordingly, Mr. Foli during the interview stated that the GRA did not inspect the office space and garages of the companies. The Commission is

of the opinion that the offices were not inspected for the simple reason that they were non-existent.

The Commission also found that all three companies did not have garages to undertake after sales services on the vehicles and other logistics supplied to the GRA even though there were “**After Sales services**” clauses, “**Warranty**” clauses and “**Maintenance Garage and skilled Personnel in Accra**” clauses incorporated in all the contracts -Exhibits 26,27 and 28 refers.

On the issue of the importance of suppliers having a garage, Mr.Ebenezer Nii Lantei Lamptey (Head of Transportation GRA) stated that:

“...it is the responsibility of the supplier to state the specific workshops or garages for the service of the vehicles. That some of the suppliers collaborates with some of the car servicing companies across the country, for the cars to be serviced per the warranty period stated in the contract”.

Although certainty is an essential element of a well drafted contract, nowhere in the contracts did the companies state which car servicing companies they were collaborating with to service the vehicles supplied to GRA during the warranty period. Investigations however revealed that only Ronor Motors had an existing arrangement with Toyota Ghana Company Limited (TCGL) to provide after sales service support to customers of Ronor Motors during the warranty period of vehicles purchased from TCGL per Exhibit 71.

Thus besides Ronor Motors, in the area of equipment and other physical facilities, Sajel Motors and Trading Co.Ltd and Telinno Ghana Limited were woefully incapable of carrying out the contract.

The evidence on record again shows how woefully incapable two (2) of the companies were to undertake the vehicles supply contract at the time of the contract. Investigations revealed that these companies, Sajel Motors and Trading Co.Ltd and Telinno Ghana Limited did not even have suppliers to source their vehicles from for the onward delivery to GRA as at the time of the contract (i.e 1st October 2021) and yet they contracted to supply the urgently needed vehicles within 30 days from the date of the contract. They only managed to secure suppliers on 4th October 2021, three days after they had won the contract from GRA. Ironically, their supplier was Ronor Motors, a company which was a contracting party to GRA in a vehicle supply

contract and which was also incapable of fulfilling its contractual obligations. The contracts marked Exhibit 62 and 65 provide thus:

Exhibit 62:

CONTRACT AGREEMENT

THIS AGREEMENT is made the 4th October 2021 BETWEEN RONOR MOTORS GHANA LIMITED a company incorporated under the laws of Ghana and having its registered office at the Spintex Road, (hereinafter referred to as "Ronor") which expression shall where the context admits includes its heirs, personal representatives, successors-in-titled and assigns.

AND

TELINNO GHANA LIMITED also a company incorporated under the laws of Ghana and having its registered office at Abelekpe, Accra (hereinafter referred to as "TELINNO") which expression shall where the context admits includes its heirs, personal representatives, successor-in-title and assigns.

WHEREAS AS:

- 1. TELINNO is in the business of supplying vehicles.**
- 2. TELINNO has won a Tender with Ghana Revenue Authority (GRA) for the supply of vehicles.**
- 3. Ronor has agreed to supply the vehicles to Telinno.**

IN CONSIDERATION of the covenants, condition and considerations set forth herein, the parties agree as follows:

Exhibit 65:

CONTRACT AGREEMENT

THIS AGREEMENT is made the 4th October 2021 BETWEEN RONOR MOTORS GHANA LIMITED a company incorporated under the laws

of Ghana and having its registered office at the Spintex Road, (hereinafter referred to as "Ronor") which expression shall where the context admits includes its heirs, personal representatives, successors-in-titled and assigns.

AND

SAJEL MOTORS & TRADING COMPANY LIMITED also a company incorporated under the laws of Ghana and having its registered office at Abelekpe, Accra (hereinafter referred to as "TELINNO") which expression shall where the context admits includes its heirs, personal representatives, successor-in-title and assigns.

WHEREAS AS:

- 1. SAJEL is in the business of supplying vehicles.**
- 2. SAJEL has won a Tender with Ghana Revenue Authority (GRA) for the supply of vehicles.**
- 3. Ronor has agreed to supply the vehicles to Telinno.**

During interviews with both companies, it was admitted that they collaborated with Ronor Motors Ltd in the execution of the contracts because Ronor Motors Ltd was the one that got wind of the contracts and invited them for the collaboration. As part of the collaboration, Ronor Motors Ltd procured the vehicles for them for the onward delivery to GRA. The two companies were simply conveyor belts. They were essentially mere pawns or puppets to Ronor Motors Limited and ought not to have been awarded those contracts as performance rested on Ronor Motors. Investigations did not reveal that the GRA was aware of this unholy alliance between the two incompetent companies and Ronor Motors which itself was incompetent. In the Commission's considered view, the three (3) companies acted in deceit of a public Authority. This, the Commission deprecates.

Moreover, this act of breaking the contract into three (3) goes against one of the rationales behind single sourcing; which is to secure lower prices since all the requirement/goods are purchased from just the one supplier in bulk. Furthermore, Telinno Ghana Ltd and Sajel Motors Ltd could not provide any specific information regarding their track records during their interview with the Commission, except to

say they were engaging the GRA for the first time to supply vehicles and other logistics.

The foregoing thus indicate a total lack of capacity to promptly carry out the vehicles supply contract of such magnitude on the part of Sajel Motors and Trading co.Ltd and Telinno Ghana Limited.

The Commission, in addition, found that under the criteria of financial resources and mobilization, the companies again fell short. Evidence on record shows that to enable the three (3) companies carry out the contracts, a 15% advance payment term was inserted into the contract which term was duly complied with by GRA- Exhibit 35 refers.

The general rule with respect to Advance payments in the procurement of goods has been provided for by the PPA in its manual entitled **“CONTRACT ADMINISTRATION MANUAL FOR GOODS”** dated February 2018. It is stated at page 46 of the manual that:

“Advance payment to a Supplier should be avoided wherever possible. Where it cannot be avoided it should be secured with a mobilization security in the form of a bank guarantee or insurance bond from a reputable financial institution”.

The manual unfortunately fails to provide guidelines on how to determine whether the payment of an advance is avoidable or not. Good practice has, however, shown that where there is an availability of goods on the market such as vehicles, advance payment for the procurement of such goods should be avoided. There has been no evidence indicative of a scarcity of vehicles at the time of the contract and as such GRA should not have agreed to make advance payments in the vehicles supply contract. Conversely, if the companies had the requisite financial resources and/or ability to mobilise funds to undertake the contract, an advance payment clause would not have asked for and incorporated into the contract.

The Commission also finds that at the material time of contract i.e October 2021, the three (3) firms were unqualified to be engaged for any public procurement because they had no evidence to show that they had fulfilled their obligations to pay taxes and social security contributions. The evidence adduced on their behalf to show they were Tax and SSNIT compliant were either issued after the contracts were awarded or had expired by the date of the contract-Exhibits 8,9,15,20,21,22 and 23.

Almost all the dates on these exhibits post-dated the date of contract and hence could not have been considered by the procurement entity before the contracts were awarded. Thus, at the relevant time of contract, the companies did not possess the requisite documentation confirming that they had fulfilled their obligations to pay taxes and social security contributions and as such should not have been awarded a public procurement contract.

Lastly, the Commission also realised that the attribution of the failure to perform the contracts to disruptions in the supply chain as a result of the Covid 19 pandemic is untenable.

The Commission takes judicial notice of the fact that, at the time of the contract in October 2021, the Covid 19 pandemic had been running riot for at least one year. Ghana recorded its first case in March 2020. Prudent businesses had by this time familiarized themselves with the new norm and conducted their businesses accordingly. In simple terms, if a supplier could supply vehicles within 30days pre-Covid time, he would have noticed over the course of dealing that, post Covid, it would take more time for the delivery of the same quantity of vehicles. Therefore, at the time of contract, the companies well knew or ought to have known of the disruptive effects of Covid 19 on the supply chain and should have accordingly negotiated for realistic delivery periods or should have found other alternatives to provide the vehicles within the 30days period agreed upon. Their failure to have done so indicates that they were at best, insincere and unreliable suppliers.

For the above-mentioned reasons, the Commission finds that the allegations that the Companies were incapacitated as being tenable: the companies were unable to duly perform the contract simply because they did not possess the requisite capacity to carry out a contract of such magnitude and the GRA should have foreseen this if it had undertaken due diligence in the selection of the companies.

Issue 3. Whether or not the prices at which vehicles were procured from Ronor Motors Ltd were inflated having regard to their specifications and bulk purchase.

It was further alleged that having regard to the specifications given and the fact that GRA purchased in bulk from Ronor Motors, the prices of the vehicles should have been lower than that at which they were purchased. It was stated thus:

“We are expressing our concern in regards to the prices at which GRA purchased the vehicles from Ronor Motors Ghana Limited. We believe that the prices are too much when we took into consideration the vehicles’ specifications and year of make and since these vehicles were in bulk, the unit should be lower”.

Mr. Joseph Bediako during his 3rd November interview with the Commission, stated that:

“...the specifications of the vehicles were alloy rims and power windows which were higher, but the vehicles supplied by Ronor Motors Ltd were not alloy and were manual windows and thus should not have cost the amount GRA paid for them”.

This was in answer to the Commission’s question as to which particular specifications given did Ronor Motors fail to deliver on. He, however, failed to indicate the due price at which the vehicles should have been purchased if it included the alleged missing specifications i.e the alloy rims and power windows.

Respondent on the hand responded thus:

“...the selected firms were given technical specifications of the vehicles and other logistics for their price quotations...Upon receipt of the quotations, GRA conducted proper costing studies by undertaking an analysis of the cost breakdown to determine the price reasonableness, and it came out with an affirmative determination that the cost is advantageous, fair, reasonable and within the allocated budget.

To effectively resolve this issue, the Commission first reviewed the Contract Document- Exhibit 26 between GRA and Ronor motors to ascertain the exact specifications agreed upon between the parties. Under the technical specifications section of the contract document, the Commission found that among other things, **“rim type: steel”** and **“power windows”** were stated as part of the specifications to be present in the 180 vehicles to be supplied by Ronor motors. There is no provision

specifying “Alloy rims” as part of the technical specifications for the vehicles to be supplied contrary to what was alleged by Mr. Bediako, (Convener of the Complainant as he then was). On the other hand, “power windows” were indeed provided for as part of the specifications in the contract document. Checks from the Head Office of GRA revealed that the pickups supplied by Ronor motors were steel rims and manual windows. On this leg, the Commission finds that, the Complainant’s allegations were partly proven to wit, Ronor motors indeed supplied manual windowed vehicles when they were contracted to supply power windows. However, there is evidence on record supporting the claim that the vehicles supplied did not meet the required specifications. Per Exhibit 60, which is a copy of minutes covering a meeting between GRA and Ronor motors held on 21st February 2022, it was stated that:

GRA signed contract with Ronor Motors for the Supply of 180PCS Pickup Vehicles at the cost of GHS45, 013, 320.00. During inspection of the vehicles, the contract stated heavy duty leather seats but the vehicles inspected were fabric seats.

It is worth noting that, the specification for “heavy duty leather seats” was not provided for in the contract document -Exhibit 26 between Ronor and GRA. Also, per the parole evidence rule, when a contract is written, the written document is deemed to contain all the terms of the contract, and external evidence will not be admitted to contradict, vary, subtract, or add to the terms contained in the written agreement. Hence technically speaking, this document-Exhibit 60 should not have been considered by the Commission. However, there are exceptions to the general rule; one of such exception is when it is shown that a written document was intended to record an oral agreement and the contents of the written document did not accurately reflect the oral agreement as was held in the case of **P Y Atta & Sons Ltd v Kingsman Enterprises Ltd**. [13/12/2006] Civil Appeal No. J4/4/2006. In the P Y Atta case, the Supreme Court held that:

In considering every agreement, the paramount consideration is what the parties themselves intended or desired to be contained in the agreement. The intentions should prevail at all times...The commonest rule is that extrinsic evidence is not admissible to vary or alter the words in a document. But this rule has several exceptions, one of which is that where

the document is conflicting on the face of it, extrinsic evidence may be admitted to resolve the conflict.

By the conduct of the parties at the 21 February 2022 meeting which resulted in a price reduction of the contract sum from GHS 45,013,320.00 to GHS44, 788, 320.00, it is clear the parties intended to have “Heavy duty leather seats” as part of the technical specifications although it was omitted in the final document. The Commission therefore finds that the vehicles supplied by Ronor motors did not meet some of the specifications given them by GRA hence the ensuing price reduction. The allegations on this were thus tenable.

Secondly, to effectively decide whether the prices at which they were purchased from Ronor Motors were indeed inflated, the Commission sought to ascertain the going price for vehicles possessing the specifications provided for in the vehicles supply contract as at the date of contract. According to the Respondent, after GRA had received the quotations from Ronor motors, it conducted proper costing studies by undertaking an analysis of the cost breakdown to determine the price reasonableness, and it came out with an affirmative determination that the cost is advantageous, fair, reasonable and within the allocated budget. The only evidence of such “proper costing studies” allegedly undertaken by the GRA was an extrapolation from PPA’s Price List of May 2019 and Common User Items-Average Price List as at May 2019-Exhibit 31.

Surely, using an average price list from 2019 for a procurement being undertaken in 2021 cannot be accurate. Furthermore, the Commission found no other evidence of GRA seeking to find the going/market price of the vehicles from other entities for purposes of comparative analysis for GRA to have effectively arrived at the conclusion that the quotations from Ronor Motors were “advantageous, fair and reasonable”.

One can objectively come to such a conclusion after undertaking extensive measures including comparison of prices from other suppliers solicited via inquiries, reference to updated published price lists by industry player(s) and reference to other agencies/bodies for prices for similar purchases in recent times. It is good practice and prudent that when undertaking a procurement via single source, one endeavors

to find the average price of the target goods to assist him objectively decide who has a competitive advantage.

Accordingly, to enable the Commission settle on the going price, the Commission relied on the invoice marked Exhibit 56 herein which was submitted by Mr. Daniel Foli. The invoice was prepared by Toyota Ghana Company Limited (TGCL) for Ronor Motors and the specifications of the 120 pickups on the invoice are substantially the same as the technical specifications in the contract document between Ronor Motors and GRA-Exhibit 26.

The invoice-Exhibit 56 states in relevant parts thus:

TOYOTA GHANA COMPANY LIMITED

Vehicle Quotation

Prepared for: Ronor Motors P. O. Box Tn 2234 Teshie-Nungua, Accra	Phone-Cell 0264127406	
	Phone-Work: 0264127406	
Date: 15/11/2021 Our Reference: 596228		

	Model: MC Hilux 4WD DC GD REG Specification: Engine: 2.4L Diesel, 4 cylinder, in-line, 16 valve DOHC, Max output: 110Kw/3400rpm, Max Torque 400Nm/1600rpm Chassis: 6speed Manual Transmission, 225/70R17 Steel Wheels, Brake Type: Front-Ventilated Disc & Rear-Drum: leading & trailing, Suspension Type: Double wishbone; Rear Leaf spring rigid axle, power steering with tilt & telescopic function, Auto disconnect differential, Rear differential lock. Interior: Audio controls on steering wheel, Front personal lamp, PVC seat material, air-conditioned, Digital clock, Accessory connector: 12v x 1, Exterior: Body rust protection, Heavy duty rear deck with exterior hooks, Deck guard frame with stopper, safety and security: Driver + passenger + knee (Driver) airbags, Rear for lamps, ABS, 3 point seatbelts with warning, Daytime running lights, Anti-theft system: immobilizer, Emission regulation: Euro 2, light control system: (Follow Me Home), Assist Grips, LED High mount stop lamp, Headlamp leveling, Clutch start system, fuel sedimenter, pitch & bounce control, Drive selection switch (H2-H4-L4) Transfer 2WD-4WD selector switch.										
	Ex-warehouse: 37, 043.00 Less Discount - 2, 403.00										
	<table> <tr> <td>Subtotal</td><td>34,640.00</td></tr> <tr> <td>VAT</td><td>1,385.60</td></tr> <tr> <td>UNIT TOTAL</td><td>36,025.60</td></tr> <tr> <td>QUANTITY</td><td>121</td></tr> <tr> <td>TOTAL (USD)</td><td>4,359,097.60</td></tr> </table>	Subtotal	34,640.00	VAT	1,385.60	UNIT TOTAL	36,025.60	QUANTITY	121	TOTAL (USD)	4,359,097.60
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In letter marked Exhibit 57 and authored by KPEMKA & CO. PRUC for and on behalf of all three (3) companies, it was stated thus:

The companies do not have permanent standing agreements with manufacturers.... When the contracts were signed, each company procured the vehicles from local and foreign entities and supplied same to the GRA

In Exhibit 71, TGCL also confirmed to the Commission that it supplied 121 vehicles to Ronor Motors for onward delivery to GRA. Exhibit 71 states in relevant parts thus:

Confirm procurement of 80 Toyota Hilux Pickups by Ronor Motors for GRA in 2021	Partially correct	The sales agreement was for 121 vehicles
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The logical conclusion from the foregoing being that Ronor Motors Purchased 121 Toyota pickups from TGCL at a discounted price of \$34,640.00 per unit/vehicle for the onward delivery to GRA i.e \$37, 043.00 ex- warehouse price less discount of \$2,403.00. The Commission is inclined to believe the discount resulted from the bulk purchasing made by Ronor Motors.

However, GRA purchased the vehicles from Ronor motors at approximately \$41,471 per unit. Per Exhibit 60, the parties came to an agreement to deduct GHS1,250.00 per vehicle from the original purchase price of GHS 250,074.00 thereby bringing the amended purchase price per unit to GHS248,824.00.

The Commission takes Judicial notice that as at the time of the contract, 1st October 2021, the rate of the dollar to cedi was 1\$=6GHS. This is corroborated by Ronor motors' 24 March 2022 letter to GRA requesting for the payment of dollar exchange difference in respect of the supply of vehicles and other logistics-Exhibit 61. The letter states in part:

The Revised Contract price was GHS44, 788, 320.00 at an exchange rate of GHS6.00 to USD1.00 making the Dollar contract price USD7, 464, 720.00.

Thus the 121 vehicles from TGCL were purchased at approximately \$41,471 per unit. (i.e $\text{GHS}248,824 \div 6$) or it's cedi equivalent of GHS248,824.00 by GRA whereas they could have been purchased directly from TGCL at \$34,640.00 per unit or less.

GRA could have saved as much as \$6,831 on each vehicle. Thus, for the 121 cars purchased from TGCL by Ronor motors, GRA could have saved the Nation a whopping **\$826,551.00 (i.e $\$6,831 \times 121$)** if GRA had undertaken comprehensive due diligence before concluding that the quotations from Ronor Motors were indeed "advantageous, fair, reasonable". It appears Ronor Motors only operated as a retailer and their prices were expectedly inflated compared to the prices of TGCL whose prices were lower. There was therefore a financial lost of the stated amount of **\$826,551.00** to the state.

Accordingly, the Commission finds that, having regard to their specifications and bulk purchase, the prices at which vehicles were procured from Ronor Motors Ltd were inflated. TGCL from whom Ronor motors purchased a majority of the vehicles from for the onward delivery to GRA had better price quotations which were indeed more advantageous than Ronor's Motors.

4. Whether or not per the business addresses provided by Telinno Ghana Limited and Sajel Motors and Trading company limited they can be traced to their physical location.

Section 22(1)(a)(iii) of Act 663 as amended provides thus:

Qualification of Tenderers

22(1) A tenderer in public procurement shall

(a) Possess the necessary

(iii) equipment and other physical facilities;

Sections 122(1)(a) and 123(1) &(2) of the Companies Act, 2019 (Act 992) also provides thus:

Registered office

122. (1) A company shall within twenty-eight days after its incorporation, have the following to which communications and notices to the company may be addressed:

(a) a registered office and principal place of business in the Republic with a telephone contact, a post office box, private mail bag or digital address of the registered office; and

Notice of location of registered office

123. (1) A company shall give notice of the following for purposes of incorporation in accordance with section 13:

(a) the original registered office of the company, the telephone contact, a post office box, private mail bag or digital address of the registered office; and

(b) an electronic mail address and the website of the company if available.

(2) Notice of a change in the location of the registered office or of the number of the post office box, digital address or of the electronic mail address shall be given in the prescribed form to the Registrar for registration within twenty-eight days of the change.

Sections 18(1)&(2) of the Value Added Tax Act, 2013 (Act 870) further provides thus:

Notice of change in business

18. (1) A taxable person is required to give notice to the Commissioner-General in writing

(a) if that person

(i) ceases to operate;

(ii) sells, or

(iii) relocates

the business engaged in the taxable activity

(b) if there is change in the ownership of the business engaged in the taxable activity; or

(c) of a change

(i) in the name or address of that person;

- (ii) in the circumstances which disqualify that person for registration; or
 - (iii) in the taxable activity or in the nature of taxable supplies being made.
- (1) The notice shall be given within fourteen calendar days after the cessation, sale, relocation change of ownership or any other change as the case may be.”

It is discernable from the foregoing provisions of law that, every company incorporated under Act 992 should have a physical office from which it conducts its principal business in Ghana. This is to be complied with within 28 days after the date of incorporation. Every company as well as taxable person is also mandated to give notice to the Registrar of Companies and the Commissioner-General of any change in locations thereof.

It was alleged that:

“...during our investigations, we followed the address of Telinno Ghana Limited which was on the letter addressed by GRA to same company. On getting to the location, we found out that there was no company by name Telinno Ghana Limited situated there but rather a company called Auto Mall Ghana Ltd who confirmed that there was no company with the name Telinno Ghana Limited operating in the area...In regards to the 3rd company namely Sajel Motors and Trading co.ltd, we tried tracing them to carry out our investigations but we couldn’t find any location relating to them online nor offline”.

It was stated in the in the supplementary letter to the Commission that:

We were able to trace only Ronor Motors Ghana limited to an Office Address. We couldn’t find any office for both Sajel Motors and Telinno Ghana Limited”

The Respondent in all his four(4) responses failed to directly to comment on this allegation. However, during his interview with the Commission on 28th March 2023, the Respondent indicated that he was not sure if the companies had business office or garages for after sales service, he stated that per the statutory documents on the companies, they were legally registered and was not sure of any risks associated with dealing with companies without established offices.

Mr. Foli during his interview also stated that, GRA did not conduct any inspection of the office space and garages of the three Companies before the awarding the contract to them. He further stated that this was the first time GRA was conducting business with the said companies and that GRA, via phone contacts, invited these companies to the Head office of the GRA to give them contract specifications with their cost. Evidence on record shows that on all correspondences between GRA and the companies, the following physical and postal addresses were provided:

Telinno Ghana Ltd

**HNO. C114/9, Adjacent SCC Yard, Abelemkpe Road,
P.O.BOX CT 5706, Accra**

Sajel Motors & Trading Company Ltd

**Unnumbered Plot, Near Papaye Restaurant,
Spintex Road, Boundary Road, Accra,
P.O. BOX AB 197,
Akosombo, E/R.**

Checks from the Office of the Registrar of companies also affirmed the above locations as the registered offices and principal place of business of the two companies and that they were set up as companies limited by shares not sole proprietorships, Exhibit 67 refers.

In order to ascertain the veracity or otherwise of these allegations, the Commission on the 23rd day of November 2022 and 26th of January 2023 undertook field trips to the areas stated on the authored letters to physically locate the principal place of business of the companies. In addition, the investigators resorted to the use of Google Map to physically locate the business offices of the two companies without success.

With regard to Telinno Ghana Ltd, the Commission located the SCC Yard at the Abelemkpe, but could not locate the office of the company in the area. Investigators rather found three (3) companies operating in the area; Auto Mall Limited; K. Danso Motors; and Purple Wheels Automobile Services. Persons contacted around the premises of these companies speaking in anonymity, indicated that there was no such

company by name “Telinno Ghana Limited” in the area. They indicated that this was the first time they heard of such a name.

The Commission also contacted Aaron Kporzuxe, Managing Director, Telinno Ghana Limited on phone and he indicated that the business office of the company had been relocated to Burma Camp, which is currently under renovation. However, during his interview with the Commission on 16th February 2023, Aaron Kporzuxe admitted that at the point of registering the company, he did not have any office space and address, so he used his elder brother’s address which is Auto-Mall Limited located at Abelemkpe behind the SCC Yard. He subsequently disclosed during his interview in February 2023 that he now had a skeletal office at Pig Farm in the Building occupied by Bagna Driving School opposite the Total Filling Station and or the Ghana Anti-Corruption Coalition (GACC) Office. The Commission’s investigations did not locate the said office of Telinno Ghana Ltd after several attempts.

Regarding Sajel Motors & Trading Company Ltd, the investigators located the Papaye Restaurant at the Spintex Road, but were unable to locate the unnumbered plot or the boundary road. In a telephone conversation with the Managing Director; Alexander Marvin Ofofu, he indicated that he was no more at the stated location because the rent had expired and he was unable to renew it. However, he stated that his company used to be on the Spintex road. But it is now looking to get a new place at Tesano. He reiterated same during his interview with the Commission in February, 2023.

On the totality of the evidence before it, the Commission conclusively finds that, both Sajel Motors & Trading Company Ltd and Telinno Ghana Limited had no physical addresses contrary to law. The Commission further finds that the alleged changes in location of the companies have not been duly communicated to the Office of the Registrar of Companies nor the Commissioner-General contrary to Sections 123 (1) & (2) of Act 992 and Sections 18 (1)&(2) of Act 870.

5. Whether or not the Respondent (representing the GRA) engaged in fraud and corruption when he awarded the vehicles and logistics supply contract to the three (3) companies.

Section 17 of Act 992 as amended provides as follows:

Head of procurement entity

17. (1) The head of entity and an officer to whom responsibility is designated are responsible and accountable for action taken and for instructions regards the implementation of this Act.

(2) The liability of the Head of entity or officer to whom responsibility is delegated is however limited to acts that are inconsistent with this Act.

Sections 18(1) & (3)(e) further provides thus:

Functions of the head of a procurement entity

18. (1) The Head of entity shall ensure that provisions of this Act are complied with.

(3) The head of entity shall

(e) exercise sound judgment in making procurement decisions;

As already indicated , Corruption, per Article 4 (1) (c) of The African Union Convention on Preventing and Combating Corruption has been defined to include **“any act or omission in the discharge of his or her duties by a public official or any other person for the purpose of illicitly obtaining benefits for himself or herself or for a third party”** whereas Fraud has been defined as **a statement known to be false or a statement made recklessly or carelessly as to the truth of the statement** per the case of **Derry v Peak** case.

The substratum of the allegations is that **“these deals are fraudulent”**. During interview, the Convener for (the then Complainant) stated that taking the contract as a whole, he suspects corruption and fraud. It was emphasized that the processes leading up to the award of the contracts to these novice companies amounted to awarding contracts to cronies, family and friends because the companies lacked the capacity to execute the contracts, but the Respondent nonetheless awarded the contracts to them.

It was further argued that but for corruption and fraud, GRA would have engaged Toyota Ghana Company Limited, which had successfully supplied GRA with similar vehicles on previous occasions. It was thus concluded that the Respondent abused his office for obvious benefit for himself and/or for family and friends, and party apparatchiks.

The whole integrity of the procurement process was thus questioned i.e from the decision to use single sourcing, to the award of the contract to the three companies, to the cancellation of the contracts since it all reeks of corruption and fraud.

In his comments the Respondent flatly denied the allegations of fraud and corruption brought against him by simply stating that:

“...the vehicles and logistics were procured in accordance with well-established rules on procurement and for value for money and denies any allegations of corruption and fraud”.

During interview the Respondent further stated that:

“At the inception of the contract, I had no clue of who they were, as I had never engaged them nor had any contact with them, prior to this contract. I got to know of the companies at the approval stage of the Contract”.

He also stated that the selection of the companies was delegated to other persons. Mr. Foli during his interview with the Commission, however stated thus:

“...the selection of these companies is mostly based on discretion and past performances but the discretionary reasons should be sound. That he contacted some colleagues from Parliament House, Local Government Ministries among others to determine the company currently on top of their work in the delivery of vehicles and other logistics. That these contacts were informal chats with colleague players in the industry”.

It is noteworthy that the Commission did not find any evidence documentary or otherwise, supporting the claim that the three (3) companies were indeed friends, family of party apparatchiks of the Respondent. Checks from the Office of the Registrar of companies did not reveal any direct or beneficial interests/shareholdings in any of the three (3) companies attributable to the Respondent-ie Exhibit 67. The Commission during its investigations into the party apparatchiks claim did however observe from the website of Ronor Motors that it started to win several contracts from public institutions in 2017 immediately after the ruling NPP government assumed office. This in itself and nothing more does not however implicate the Respondent or substantiate the allegations relating to this allegation.

In order to effectively resolve this issue, the Commission had to address the issue on whether the contracts were duly awarded the companies based on the satisfaction of

the requirements provided for under the PPA's guideline entitled "**Guidelines Single Source Procurement Using Public Funds Already Approved by Parliament** or based on other considerations.

As per the PPA guidelines, before a procurement entity can successfully be granted permission to use single source method of procurement, it must necessarily clear three (3) hurdles i.e Justification under Clause 40 of Act 663, Capability and qualification of proposed firm and conditions of contract and financial Proposal. By necessary implication, it is incumbent on procurement entities seeking to employ the single source method of procurement to demonstrate that proposed applications must meet at least one of the exceptional conditions provided for under section 40. Accordingly, in the Commission's view, a procurement entity must find a supplier or contractor who possess the required qualifications and capability to carry out the work. The entities need to provide a detailed cost of the proposed procurement as well as the proposed draft terms and conditions of contract and demonstrate that the proposed cost represents value for money.

With regard to Justification under section 40 of Act 663, GRA per Exhibit 24 duly justified the need to use single source method of procurement by attributing it to the urgent need of the vehicles as a result of two Governmental policies called CAP-Buss and the Ghana CARES Obaantapa Programme. Government therefore tasked GRA to mobilise revenue for the two key initiatives that it had put in place to provide relief to local businesses. It is owing to this urgent need for vehicles to assist in the mobilisation of funds to support Central Government's policies, a situation not attributable to GRA's dilatory conduct that warranted the use of single source for the procurement of the vehicles. The Commission is therefore satisfied that the first hurdle of justification under section 40 of Act 663, has been duly met by GRA.

With regard to capability and qualification, the Commission has already found under Issue 2 that the companies were incapable and unqualified to undertake the contracts and will thus not belabour this point except to add that GRA knowing they needed the vehicles urgently ought to have been rigorous, diligent and thorough in finding a capable supplier who could deliver promptly. The failure of the Authority to do so and the subsequent delay attributable to the companies inability to deliver timeously,

surely affected the mobilisation of funds for the effective implementation of the above stated Governmental policies.

The Commission additionally finds that in the Respondent's quest to induce PPA to give its approval, the Respondent made fraudulent misrepresentations in his letter of request to PPA to make the companies look more viable than they really were. In the said letter of request signed by the Respondent and marked Exhibit 24, the Respondent stated thus:

"The Three (3) selected firms have an insurmountable competitive advantage by virtue of their previous satisfactory supplies to GRA..."

This assertion is however palpably false and untrue. It is quite obvious in the view of the Commission that the Respondent authored this statement knowing it to be untrue and or without caring about the truth of the statement. There is evidence on the balance of probabilities (as gathered from the representatives of all the three (3) companies as well as Mr. Ebenezer Lamptey, Head of Transport Unit at the GRA) that the instant contract was the first time that GRA was conducting business with the three (3) suppliers. In the circumstances, the Commission finds that the Respondent failed the 2nd test in determining the rationale for the adoption of the single source procurement method.

With regard to the last hurdle relating to conditions of contract and financial Proposal, GRA again failed to clear this hurdle. Under this head and per the guidelines, a procuring entity is supposed to demonstrate that **"the proposed cost represents value for money"**. The Respondent had indicated in its request letter to the PPA-Exhibit 24 that:

"GRA has conducted a Price-reasonableness analysis to ensure a commercially reasonable price at the prevailing market rates. The prices are industry standard prices, where no price benefit can be gained from competition and the costs are within allocated budget."

Again, the evidence on record show that this assertion is hardly accurate. A mere extrapolation to an outdated average price list from 2019 as was undertaken by the GRA cannot suffice as a demonstration that the price is reasonable and represents value for money. In the Commission's considered view, GRA by good practice and proper due diligence should have further compared the proposed cost with current

similar projects carried out through competition, compared prices from other suppliers solicited via inquiries, resorted to updated published price lists by industry player(s) and compared the proposed cost with available national and international standards before arriving at its conclusion to say the least.

Per the Commission's finding under issue 3, it is clear that contrary to the Respondent's assertion that "**The prices are industry standard prices where no price benefit can be gained from competition and costs are within allocated budget**", there was indeed price benefits to be gained if GRA had conducted proper due diligence and price- reasonableness before awarding the contract to the three(3) companies. In the case of Ronor motors, GRA could have saved at least \$826,551.00 if it had purchased from Toyota Company Ghana limited. The Commission is therefore of the opinion that GRA again failed to clear this hurdle.

The Commission has also already found under Issue 1 that GRA erred in law when it awarded a single sourced contract for the supply of goods to three (3) separate suppliers instead of one. Section 41 of Act 663 as amended requires the engagement of only one supplier or contractor for the supply of the required goods/works/services in single source procurement. It beats the imagination of the Commission that the PPA after receiving the request from GRA approved same without probing further. The Commission finds it imperative to make reference to His Lordship E. K. Ayebi's dicta in the case of **REPUBLIC v. MINISTRY OF EDUCATION AND SPORTS, THE PUBLIC PROCUREMENT BOARD AND THE GETFUND BOARD EX-PARTE: GHANA BOOK PUBLISHERS ASSOCIATION [2006]DLHC7866**. His lordship stated thus:

Let me say that in order to give effect to the letter and spirit of the Act (*Act 663*), the respondent (*The Public Procurement Authority Board*) must be proactive at all times and in all cases. It will be failing in its duty and for that matter the country if it takes arm-chair decisions on such applications as in the instant case (emphasis added).

If the PPA had been proactive and rigorous, it would have noticed the anomalies in the procedure and the incapacities of the proposed suppliers and accordingly declined GRA's request.

In conclusion therefore, although the friends, family and party apparatchiks allegation could not be substantiated, the Commission nonetheless finds from the above that the Respondent engaged in fraud and corruption when he awarded the vehicles and logistics supply contract to the three (3) companies. The blatant disregard for procurement rules and regulations, fraudulent misrepresentations as well as the lack of due diligence in selecting a supplier for the supply of goods deemed urgent goes against the duty to exercise sound judgment in making procurement decisions imposed on the Respondent under section 18(3)(e) of Act 663. The Respondent is accordingly liable in virtue of being the Head of the procurement entity. Both the act of disregarding the procurement rules and the omission to exercise due diligence in the selection of the three companies have been done to purposely result in the illicit enrichment of these companies to the detriment of the State amounting to corruption within the ambit of Article 4 (1) (c) of the African Union Convention on Preventing and Combating Corruption.

Issue 6. Whether or not the three (3) companies paid the required taxes on the vehicles and other logistics supplied to the GRA.

It was also alleged that the three (3) companies have failed and or refused to pay various taxes and levies. For purposes of clarity and convenience, the stated amounts in taxes and levies allegedly outstanding to these Companies have been reproduced in a table below:

S/No.	Name of Company	TAX/LEVY PAYABLE			
		NHIL Levy / GETFUND (5%)	Covid Levy (1%)	VAT (12.5%)	Total
1	Ronor Motors Ltd	1,467,939.62	293, 587.92	3, 890,400.00	5,651,927.54
2	Telinno Ghana Ltd	342,276.73	68,455.35	8,8,163,300.00	8,574,032.08
3	Sajel Motors Ltd	692, 056.60	125, 811.32	1,667,000.00	2,484,867.92
Total		2,502,272.95	487,854.59	13,720,700	16,710,827.54

In his Comments the Respondent addressed this allegation as follows:

“In accordance with the tax law, the Covid-19 and Flat VAT Rate were treated as part of the total Cost for the vehicles supplied. The VAT component of the invoices submitted by the companies are:

- 1. Sajel Motors and Trading Company - GHS389, 509.62.**
- 2. Telinno Ghana Ltd – GHS227,617.36**
- 3. Ronor Motors Ghana Ltd – GHS1,004,866.15**

The Covid-19 Levy components of the invoices are:

- 1.Sajel Motors and Trading Company – GHS129,836.54**
- 2.Telinno Ghana Ltd– GHS75,872.45**
- 3.Ronor Motors Ghana Ltd– GHS334,955.38.**

GRA is required by the tax law to withhold 3% Withholding Tax on the total invoice price (cost) of the vehicles supplied, of which the Authority duly complied with. The net amount was then paid to the Suppliers. Per the tax law, the Suppliers are obliged to file their VAT Returns at their local Taxpayer Service Centre (TSC) and pay any tax obligation thereof. On the issue of the companies not filing returns and not paying the VAT and COVID-19 Levy on the sale of these vehicles to Ghana Revenue Authority. The Authority is currently conducting comprehensive audits on the companies in question to ascertain their tax compliance status. This will help determine whether or not they have paid the taxes and levies to GRA.

Over the course of investigations, only Ronor Motors was able to adduce any form of evidence in support of the payment of its taxes/levies on the contract. Ronor Motors Ltd submitted TAX PAYMENT ON CONTRACT awarded to it to assist in the investigations. The document is: a copy of letter dated 23rd February 2023 and addressed to the Head, Ghana Revenue Authority at Kinbu. The letter states in part thus:

We wish to notify your office of our payment of VAT returns for the GRA contract with IFT No. CG/GRA/NOA/07/21.

The Total liability was One million, three hundred and thirty-nine thousand eight hundred and twenty-one, fifty-four pesewas (GHS1, 339,821.54) out of which we have paid GHS697, 459.92 (attached is the receipt) leaving a balance of Six Hundred and forty-two thousand, Four hundred and ninety-eight cedis, sixty-two pesewas (GHS642, 361.62). We are therefore applying for 4 months equal installment for the outstanding amount.

Attached to the letter were receipts for payments made by the Company. These were dated 17 February 2023 for an amount of **GHS382,806.15**; 28 October, 2022 for **GHS56,961.54** and 13 October 2021 for **GHS259, 692.23**.

Also included in the letter was a request for the balance to be paid in installments of **GHS124, 394.002** a month for four (4) months commencing 14 May 2023 to 14 September 2023. The Commission could not ascertain whether GRA obliged the request by Ronor Motor or rejected it.

With respect to Telinno Ghana and Sajel Motors Ltd, despite the request for information on taxes on the vehicles supplied, they failed to provide any records indicating payment of taxes on the vehicles and other logistics supplied to the GRA. The Commission accordingly finds that as at the date of the complaint, the three companies had not paid in full the required taxes on the vehicles and other logistics supplied to the GRA.

12.0 SUMMARY OF KEY FINDINGS

1. That Ghana Revenue Authority (GRA) under the Respondent as Head of Entity awarded contracts for the supply of vehicles and logistics to three (3) companies to wit: Ronor Motors Ltd, Sajel Motors Ltd and Telinno Ghana Ltd on 01 October 2021.
2. That GRA employed the single source procurement method in the award of the said contracts contrary to the claims of the allegations that the authority deployed the restrictive tender method.

3. That the Respondent misled the PPA in approving the request of the GRA to award the contracts to the said companies using single source procurement method in dubious circumstances.
4. That the award of the contracts was in breach of some provisions of the Public Procurement Act, 2003(Act 663) as amended.
5. That the impugned companies were unable to duly fulfil their contractual obligations simply because they did not possess the requisite capacity to carry out the contract of such magnitude and not because of disruptions in the supply chain owing to the Covid 19 pandemic as alleged by the Respondent.
6. That two (2) of the Companies-Telinno Ltd and Sajel Motors in fraudulent circumstances entered into separate contracts with Ronor Motors for the supply of the same vehicles to the GRA.
7. That the prices of the vehicles procured from Ronor Motors Ltd were inflated having regard to the specifications of the vehicles and the fact of their bulk purchase compared to competitive prices of the vehicles at other firms notably Toyota Ghana Company Limited.
8. That both Sajel Motors & Trading Company Ltd and Telinno Ghana Limited had no physical locations and could not be traced to the addresses provided by them in all their correspondences at the time of the contract.
9. That the contract for the award and supply of vehicles and logistics to the GRA was tainted with fraud and corruption and that the Respondent being the Entity Head, cannot escape liability as he supervised its execution.
10. That as at the date of the complaint, the three (3) companies to wit: Ronor Motors Ltd, Sajel Motors Ltd and Telinno Ghana Ltd were not tax compliant as they had not fully satisfied their tax obligations on the vehicles and other logistics supplied to the GRA.
11. That the action of the Respondent caused financial loss to the State in the sum of **\$826,551.00 or GHS 8,971,933.43** at the Dollar/Cedi exchange rate on the 27th October 2025, the date of this Decision.

13.0 DECISION

The procedure that the Commission has to adopt following the conduct of its investigations is provided under Section 18(1) of the Commission on Human Rights and Administrative Justice Act 1993 (Act 456) which states thus:

Section 18. Procedure after Investigations.

(1) Where after making an investigation under this Act, the Commission is of the view that the decision, recommendation, act or omission that was the subject matter of the investigation

(a) amounts to a breach of any of the fundamental rights and freedoms provided in the Constitution; or

(b) appears to have been contrary to law; or

(c) was unreasonable, unjust, oppressive discriminatory or was in accordance with a rule of law or a provision of any Act or a practice that is unreasonable, unjust, oppressive, or discriminatory; or

(d) was based wholly or partly on a mistake of law or fact; or

(e) was based on irrelevant grounds or made for an improper purpose; or

(f) was made in the exercise of a discretionary power and reasons should have been given for the decision,

the Commission shall report its decision and the reasons for it to the appropriate person, Minister, department or authority concerned and shall make such recommendations as it thinks fit.

Section 7(1) (f) of Act 456 also requires of the Commission to “investigate instances of alleged or suspected corruption, and the misappropriation of public moneys by an official and to take appropriate steps, including reports to the Attorney-General and Auditor-General, resulting from that investigation...”(emphasis supplied).

PART II of the Public Office Holders (Declaration of Assets and Disqualification) Act, 1998(Act 550) provides as follows:

PART II—DISQUALIFICATION ARISING FROM FINDINGS OF COMMISSION OF INQUIRY OR CRIMINAL CONVICTION

Section 9—Disqualification to Hold Specified Public Offices.

(1) A person does not qualify to be appointed to any of the public offices specified in Schedule I to this Act if he is a person in respect of whom a commission of inquiry has found that, whilst holding a public office to which subsection (2) of this section applies, he—

(a) acquired any assets unlawfully; or

(b) defrauded the State; or

(c) willfully and dishonestly or corruptly acted in a manner prejudicial to the interest of the State; or

(d) knowingly made a false declaration of his assets, properties or liabilities.

(2) The public office in relation to which the findings must have been made are as follows—

(a) an office of State or government or an office in any capacity whatsoever, the emoluments, remuneration, or allowances attached to which are paid from the Consolidated Fund or any public fund provided by Government or by Parliament or under any Act of Parliament; or

(b) an office in any statutory corporation or on any board or council established by or under any enactment; or

(c) an office in a company wholly owned by the State.

(2) The disqualification mentioned under subsection (1) applies also to a person who is found not to have paid his taxes or not to have made arrangements satisfactory to the appropriate authority for the payment of his taxes.

Having found significant acts amounting to fraud and corruption, the loss of funds to the state and breaches of the Public Procurement Act, 2003 (Act 663) as amended, the Commission on the application of the above-mentioned provisions **HEREBY** decides as follows:

1. That the Respondent be disqualified from holding any public office for a period of five (5) years from the date of this decision. This is because the statutory breaches were committed under his watch. As head of entity of the

GRA, the Respondent was responsible and accountable under section 17 of Act 633 as amended for *“action taken and for instructions as regards the implementation of this Act”*. The Commission considers this sanction appropriate in the circumstances.

2. Considering that the acts of corruption, fraud and causing financial loss to the state are offences under the Criminal Offences Act, 1960 (Act 29), the Commission is referring the Respondent and the Directors of the three (3) companies to the Attorney-General for possible prosecution and the recovery of the sum of **\$826,551.00** lost to the State.
3. The Commission also requests the Board of the Public Procurement Authority (PPA) as the governing body of the PPA acting under Section 3 of Act 633 as amended to debar the impugned companies- Sajel Motors Ltd and Telinno Ghana Ltd from doing any business with the state and its international agencies for the callous misrepresentation that the Companies made to the GRA to put them in good state to win those contracts. Section 3(q) of Act 633 as amended provides as follows:

Functions of the Authority

3. In furtherance of its object the Authority shall

(q) investigate and debar from procurement practice under this Act, suppliers, contractors and consultants who have seriously neglected their obligations under a public procurement contract, have provided false information about their qualifications, or offered inducements of the kind referred to in section 32;

4. It is recommended that the PPA Board takes the proactive approach at all times and in all cases by insisting on the strict enforcement of the Public Procurement Regulations 2022. (L.I 2466) which have now been passed to reinforce the Guidelines on Single Source Procurement issued by the PPA. This will ensure value for money in contract awards and check mate incompetence and corruption. Regulation 36(1) & (2) of L.I 2466 provides thus:

Application for single source procurement

36. (I) For the purpose of section 41 of the Act, an application for a single source procurement by an entity shall

(a) provide appropriate justification corresponding to the provision that is selected under subsections (1) and (2) of section 40 of the Act;

(b) provide the cost estimates of the proposed procurement;

(c) provide an assessment of the cost reasonableness of the procurement; and

(d) state the applicable terms of the contract based on the Standard Tender documents listed in the Sixth Schedule to the Act.

2) An application for a single source procurement under subregulation (1) shall be supported by the following documentation:

(a) the name of the proposed company;

(b) the professional and technical qualifications and competence of the company;

(c) evidence of the ability of the company to mobilise financial resources to undertake a project, where applicable;

(d) equipment and other physical facilities of the company;

(e) evidence of the managerial capability, reliability and experience in the procurement object and reputation of the company;

(f) the personnel to perform the procurement contract;

(g) evidence of financial solvency;

(h) confirmation that the company has fulfilled the obligations of the company to pay taxes and social security contributions; and

(i) a list of directors or officers of the company who have not

(i) been convicted of any criminal offence related to their professional conduct;

(ii) made false statements or misrepresentation as to their qualification to enter into a procurement contract within a period of ten years before the commencement of the procurement proceedings; or

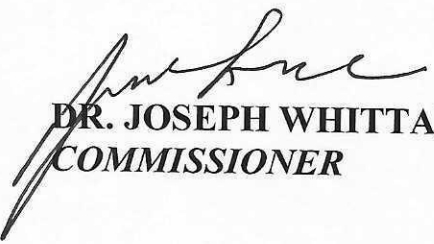
(iv) been disqualified due to an administrative suspension or disbarment proceedings.

5. The Commission further recommends to the PPA Board to ensure that the obligation by the Authority to keep and maintain a data base of suppliers, contractors and consultants and a record of prices to assist in the work of procurement entities as provided under Section 3(p) of Act 663 is strictly adhered to. This will assist procurement entities to easily identify average prices of goods to ensure value for money.

Despite its last-minute withdrawal, the Commission commends the Complainant for showing public spiritedness in lodging this Complaint and to the Respondent and Solicitors of the affected companies for their cooperation.

The Commission is also grateful to all witnesses and institutions that assisted in this investigation.

DATED AT COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE (CHRAJ), OLD PARLIAMENT HOUSE, ATTA MILLS HIGH STREET THIS 28TH DAY OF OCTOBER 2025


DR. JOSEPH WHITTAL
COMMISSIONER