



Republic of Liberia



ANNUAL REPORT

OF THE

PUBLIC PROCUREMENT & CONCESSIONS COMMISSION

Executive Mansion Grounds
Capitol Hill, Monrovia, Liberia
Website: www.ppcc.gov.lr
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For the Year 2014

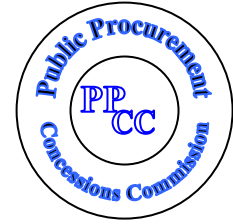
December 31, 2014

ENSURING ECONOMIC AND EFFICIENT USE OF PUBLIC FUNDS



Republic of Liberia
Public Procurement & Concessions Commission

Executive Mansion Grounds
Capitol Hill, Monrovia, Liberia



Website: www.ppcc.gov.lr

Tel. #0886-655-4699

December 31, 2014

The Honorable
Members of the Legislature
Capitol Building
Monrovia, Liberia

Honorable Ladies and Gentlemen:

We have the pleasure to present our compliments and herewith submit to you the Annual Report of the Public Procurement and Concessions Commission (PPCC) highlighting major achievements of the Commission for the period January 1 to December 31, 2014.

The Amended and Restated Public Procurement & Concessions Act of 2010 gives the Commission oversight responsibilities for public procurement and concessions granting in Liberia. Accordingly, the PPCC ensures the economic and efficient use of public funds in the procurement of goods, works and services as well as the granting of concessions. This is achieved through processes that are competitive, transparent and non-discriminatory.

Honorable Ladies and Gentlemen, we thank you for your support to the works of the Commission which has enabled us to make tremendous progress in the implementation of the procurement and concessions reform program of Government.

We look forward to your continued support and a harmonious working relationship during the years ahead.

With sentiments of our highest consideration and esteem, we remain,

Respectfully yours,

Professor Willie Belleh, Jr.
CHAIRMAN

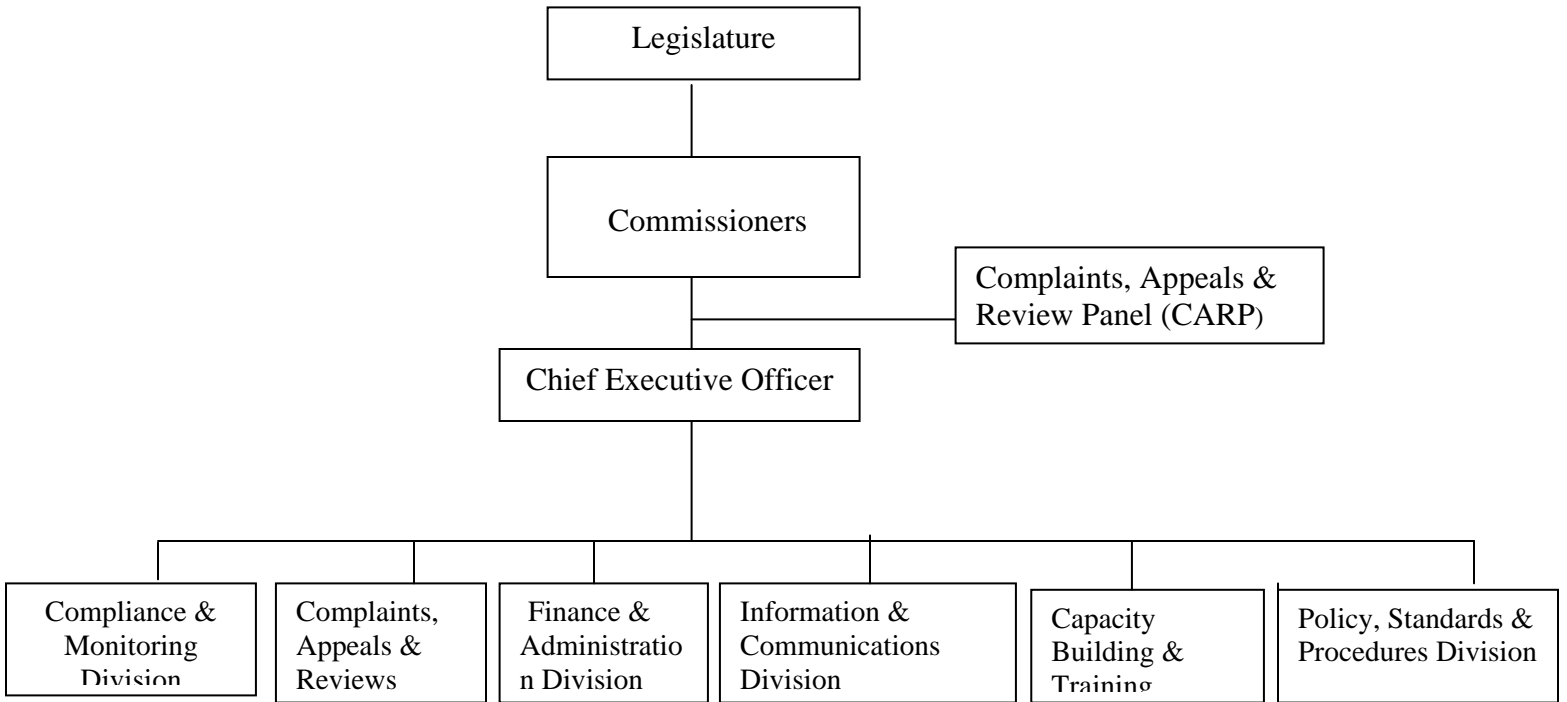
Regulating and Monitoring Compliance with the Public Procurement
And Concession Act of Liberia

ACRONYMNS

PE	Procuring Entity
CARP	Complaints, Appeals & Review Panel
CSA	Civil Service Agency
EGIRP	Economic Governance & Institutional Reform Project
FMTF	Financial Management Training Program
IPTP	Intensive Procurement Training Program
STAOP	Strengthen Transparency, Accountability, Oversight and Participation
DIM	Direct Implementation Modality
NIM	National Implementation Modality
UNCAC	United Nations Convention Against Corruption
GAC	General Auditing Commission
LAN	Local Area Network
USAID-GEMS	United States Agency for International Development Governance Economic Management System
NCB	National Competitive Bidding
LIPA	Liberia Institute for Public Administration
MLME	Ministry of Lands, Mines & Energy
PPCA	Public Procurement & Concessions Act
PPCC	Public Procurement & Concessions Commission
WB	World Bank
UNDP	United Nations Development Programme
CQS	Selection Based on Consultant Qualification
RFQ	Request for Quotations
FY	Fiscal Year
IFB	Invitation for Bid
EOI	Expression of Interest
IFMIS	Integrated Financial Management Information System (IFMIS)
CA	Chartered Accountant
LICPA	Liberia Institute of Certified Public Accountants

A. Structure of the PPCC

Public Procurement and Concessions Commission Organizational Structure



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MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

It brings me great pleasure to use this medium to highlight the many experiences and interactions of the Commission for the year 2014. I am pleased to report that, through rather turbulent year that 2014 proved to be, the Commission has once again used this great opportunity to strengthen the procurement and concessions processes of the government, thereby ensuring value for money while promoting the principles of fairness, transparency, accountability and integrity.

The Commission wishes to report that for the period, several initiatives aimed at enhancing the implementation of the PPCA, 2010 were instituted, as a means of improving upon existing processes while ensuring compliance with the law. Through a collaborative effort with USAID's Governance and Economics Management Support (GEMS) project, the Commission developed a Common User Guide to better inform procurement planning and public purchases in general. This database which contains indicative prices also provides basic specifications of various goods to provide better understanding to the user. The Common User Guide has been posted to the Commission's website for easy access and as a means of promoting transparency. The Commission also developed a set of Regulations, Manual and a Procurement Handbook to accompany the amended and restated PPCA so as to further clarify the provisions of the law, and to provide a step-by-step guide to undertaking procurement and concessions processes. This effort was made possible with funding from the World Bank's Economic Governance and Institutional Reform Project (EGIRP).

These efforts are all geared toward the singular goal of building the capacity of Procuring and Concession Entities as a means of assuring greater efficiency and effectiveness in the procurement and concessions processes. The Commission therefore commits itself to a new vision of "handholding" of practitioners, serving as trusted advisors and guides to ensure compliance. In this light, the PPCC looks forward to continuing its help desk services but developing deeper relationships with entities to fully understand their needs and subsequently providing tailor-made solutions to them with excellent customer service. The Commission anticipates the smooth implementation of this arrangement along with other interventions as outlined in our Five Year Strategic Plan which was launched in October 2014. We will however rely on the continuous support of our national stakeholders, as well as increased assistance from our partners. We welcome civil society organizations, the media and private citizens to join us as we adopt our new vision towards ensuring compliance with the PPCA, 2010.

The Commission wishes to express its sincere thanks and appreciation to Her Excellency Ellen Johnson Sirleaf, President of the Republic of Liberia for her unwavering support and strong commitment towards public procurement and concessions reforms. We would also like to thank our esteemed partners who continue to contribute to the effective implementation of our mandate as provided by the PPCA, 2010. Last but not least, we wish to extend our gratitude to Procuring Entities who worked with us during the period, as we encourage every institution to honor our engagements with them in the coming year.

Yours sincerely,

James Dorbor Jallah
Executive Director/Chief Executive Officer

1.0 INTRODUCTION

The Public Procurement & Concessions Commission (PPCC) is a public autonomous institution established by the 2005 Act of the National Legislature. The Commission's mandate as prescribed by the Act is to: (i) ensure the economic and efficient use of public funds in public procurement and to (ii) ensure that public procurement & concessions processes are conducted in a fair, transparent and non-discriminatory manner-(PPCA Section 4).

The Commission's achievements, during the period under review, were measured against the backdrop of the collective progresses made in each Division pursuant to the overall mandate of the Commission.

The affairs of the Commission are administered by the Board of Commissioners appointed by the President. The Board has a current membership strength of six (6) distinguished personalities drawn from diverse professional backgrounds. They include: Professor Willie Belleh, Jr., Chairman, Mrs. Esther W. Paegar, Vice Chairperson, Mr. Charles E. Collins, Sr., member, Ambassador Timothy E. Thomas, member, Atty. B. Miller Catakaw, member, and Cllr. Benedict F. Sannoh, as representative of the Ministry of Justice.

Mr. James Dorbor Jallah heads the Secretariat and runs the day to day affairs of the Commission. Mr. Jallah is closely assisted by a team of professionals namely: Mr. Joseph S. D. Suah, Sr., Director of Finance and Administration, Mr. Nathan N. Bengu, Director of Information Dissemination and Communications, Mr. Anthony P. Tarbah, Sr., Director of Compliance and Monitoring, Cllr. Emmanuel A. Tulay, Director of Complaints, Appeals & Review, and Mr. Augustine Baysahwala, Policy Specialist, Division of Policy, Procedures & Standards.

As mandated in Part II, Section 5(h) of the PPC Act, the Commission has a statutory duty to provide information on its activities and achievements in the form of an Annual Report and submit same to the National Legislature. This Report covers activities of the PPCC for 2014 relative to the implementation of the public procurement and concessions reform program of Liberia. It provides information on the broad spectrum of its operations including finances, capacity building, awareness creation, and compliance levels with the PPC Act.

2.0 EXECUTIVE SUMMARY

The Commission has the core objective to achieve transparency in the procedures, processes and decisions relating to procurement and concession agreements, and to ensure “Value for Money” through the economic and efficient use of public funds.

The Public Procurement and Concessions Commission (PPCC) was established as a distinct corporate entity to oversee all public procurement and concessions processes in accordance with the restated and amended Public Procurement and Concessions Act (PPCA) of 2010. The Commission began to implement its mandate as provided for by the PPC Act in 2006 following the first post-war inauguration of Liberia’s constitutionally elected President, Her Excellency, Madam Ellen Johnson Sirleaf.

Activities/Progress in 2014

During the period under review, the Commission made the following achievements consistent with its mandate areas:

- ❖ On October 28, 2014, the Commission launched a five-year Strategic Plan funded by the World Bank through its Economic Governance and Institutional Reform Project (EGIRP). The Plan presents strategic choices the Commission has purposefully chosen to pursue over the next five years (2014 – 2019). It seeks to achieve key strategic objectives and desired outcomes through the identified strategic initiatives geared towards enhancing the understanding and appreciation of public sector institutions, strengthening enforcement of the PPCA and its regulations, and holding public entities more accountable in their procurement decisions by developing and implementing an effective Sanctions Regime that will motivate public sector entities to comply with the PPCA and its regulations.
- ❖ In its strive to ensure full implementation of the procurement reform agenda of Liberia, the Commission developed Regulations to coincide with the restated and amended PPC Act of 2010. The new Regulations cover all sections of the law which include procurement, concessions, asset disposal, complaints, appeals and review, as well as general regulations governing processes within the scope of the PPCA, 2010. Also produced along with the regulations was a Step-by-Step Manual, intended to guide practitioners in the implementation of the Law. In addition, a Procurement Handbook was developed for specific sectors including Information Technology, Health and Education. These subsidiary documents are very comprehensive and have been simplified to ease the procurement and concessions processes, to minimize risks involved, and to ensure overall progression in the rate of compliance. The Regulations are currently before the Cabinet for approval.
- ❖ Over 300 public officials from oversight institutions, line ministries and county authorities received capacity building training in public procurement relative to procurement planning, corruption prevention, management of development funds and improving service delivery. UNDP was the key funder of the training exercises through

its project, **Strengthen Transparency Accountability Oversight and Participation (STAOP)**.

- ❖ In November 2014, Mr. James Dorbor Jallah took over as Chief Executive Officer/Executive Director of the Public Procurement and Concessions Commission (PPCC), following a competitive recruitment process witnessed by international partner organizations. Mr. Jallah replaced Mrs. Peggy Varfley Meres who resigned in May 2014.

Challenges

The work of the Commission continues to be challenged with the following issues:

- The absence of a computerized monitoring software that would enable the Commission to timely collect and disseminate national procurement statistics and monitor procurement and concessions compliance and performance levels;
- The frequent and arbitrary replacement or movement of trained procurement staff by heads of Procuring Entities. In most instances, the trained ones either seek employment opportunities elsewhere as they are more often replaced by untrained ones resulting in Procuring Entities' inability to timely spend their budget allocations thereby creating procurement backlogs and delays in the development programs of the Government.

Conclusion

In spite of the challenges outlined above, the Commission continues to make remarkable strives in implementing the PPC Act. The compliance levels of Procuring Entities to provisions of the PPC Act is improved and bidders now understand their rights to complain on a bidding process and the procedures to follow, while the Civil Society is more active in serving as watch-dogs to the public procurement and concessions reform process, evident by their coverage of non-compliance in the media and their calls for corrective actions in instances of non-compliance.

Recommendations

Enormous progress can be realized in the procurement reform program if the following issues are given urgent consideration:

- ❖ Priority should be given to long-term procurement capacity-building programs for PPCC staff, geared towards enhancing their skills in the public procurement and concessions award processes;
- ❖ Procurement and installation of a computerized procurement monitoring system that would enable PPCC to collect and disseminate national procurement statistics and monitor procurement compliance and performance levels;
- ❖ Establishment of a functional internal audit unit and setting up of group insurance scheme for employees of the Commission;

- ❖ Expansion or relocation of the Commission to accommodate staff;
- ❖ The Commission should adopt the **Name and Shame** mechanism to deter the non-compliance posture exhibited by some Procurement Entities during the Annual Procurement Plan Hearing exercise; and
- ❖ That the Commission should strengthen its collaboration with the Ministry of Finance and Development Planning to prevent processing of vouchers by Procuring Entities who do not meet the procurement plan approval requirements of the PPCC.

3.0 DEPARTMENTAL REPORT

3.1 POLICY, STANDARDS AND PROCEDURES DIVISION

The Division of Policy, Standards & Procedures is charged generally with the responsibility to develop rules, instructions, regulations and related documentation on public procurement and concessions, including formats in furtherance of the Act; formulate policy and prepare standards for procurement and concessions, including forms of contract, among others.

During the reporting period, the Division made the following achievements/representations:

- ❖ The Division participated in series of collaborative meetings aimed at professionalizing procurement in Liberia through accreditation and certification of procurement professionals. Those collaborative ventures resulted in the establishment of a task force and drafting of Constitution to guide the process. A Study Tour, as a result of the collaborative meetings was also proposed to give professional exposure to the would be leadership of the Association of Public Procurement Professionals of Liberia (APPPL). Stakeholder institutions in this collaboration include University of Liberia, Liberia Institute of Public Administration (LIPA), Public Procurement and Concessions Commission (PPCC), as well as the Financial Management Training Program (FMTP).
- ❖ In its strive to ensure full implementation of the procurement reform agenda of Liberia, the Commission developed Regulations to coincide with the restated and amended PPC Act of 2010. The new Regulations cover all sections of the law which include procurement, concessions, asset disposal, complaints, appeals and review, as well as general regulations governing processes within the scope of the PPCA, 2010. Also produced along with the regulations was a Step-by-Step Manual, intended to guide practitioners in the implementation of the Law. In addition, a Procurement Handbook was developed for specific sectors including Information Technology, Health and Education. These subsidiary documents are very comprehensive and have been simplified to ease the procurement and concessions processes, to minimize risks involved, and to ensure overall progression in the rate of compliance. The Regulations are currently before the Cabinet for approval.

- ❖ On February 13, 2014, the Division participated in a three-day World Bank funded Communications Strategy Development workshop held at the Gbarnga offices of Development Education Network – Liberia (DEN-L) in Bong County. The workshop particularly focused on mainstreaming communication in World Bank projects.
- ❖ On March 11 & 17, 2014, the Division represented the Commission at a Board meeting of the Economic Governance & Reform Project (EGIRP) held at the Ministry of Finance and Development Planning to review activities and emerging issues relative to the implementation of the project. As part of the review process, a resolution was adopted to streamline students at the Financial Management Training Program. Six(6) students who previously enrolled in the program were dropped for poor academic performance based on the review process. The University of Liberia and the Board also agreed about the smooth transition of the Financial Management Training Program and the Intensive Procurement Training Program (IPTP) to the University of Liberia by 2016.
- ❖ Between April 8-10, 2014, the Division along with other senior staff members participated in a three-day workshop held in Buchanan City, Grand Bassa County at the invitation of the defunct Ministry of Planning and Economic Affairs on behalf of the UNDP funded Strengthen Transparency, Accountability, Oversight and Participation (STAOP) Project. The workshop was aimed at transitioning from the Direct Implementation Modality (DIM) to National Implementation Modality (NIM) of all United Nations Development Programs projects being implemented by Ministries, Agencies and Commissions of the Government of Liberia.
- ❖ On May 9, 2014, the Division conducted an assessment of all PPCC billboards erected in and around Monrovia under the sponsorship of Open Society Initiative for West Africa (OSIWA). The result of the assessment shows that the structures are still erected at those locations but with absolutely no inscriptions to depict public sensitization campaign as anticipated by the project.
- ❖ On June 18, 2014, the Division joined other stakeholders at the Governance Commission in a policy dialogue forum aimed at strengthening the Liberian Budget process that would serve as a tool of good Governance. The policy dialogue was sought to examine the challenges being experienced in the budget process and inform a way forward.
- ❖ From July 21-23, 2014, the Division participated in a three-day workshop held in Buchanan City, Grand Bassa County. The workshop was aimed at soliciting final inputs from major Government of Liberia partners to adopt a reporting template to be used by all concessions sectors such as: Forestry, Mining and fishery. The workshop was held under the auspices of the National Bureau of Concessions.
- ❖ On July 30, 2014, the Division attended a meeting held at the offices of Liberia Anti-Corruption Commission (LACC) in anticipation of the arrival of the Country's Peer Review Mission of the United Nations Convention Against Corruption (UNCAC). The Republics of Benin and South Africa were expected to conduct a peer review on Liberia, from August 25 – 29, 2014, but this could not take place due to the spread of the Ebola Virus Disease (EVD) in the Country.

- ❖ On December 2, 2014, the Division participated in a video conference held at the Work Bank office in Monrovia. The aim of the meeting was to review all of the World Bank projects in Liberia. The mission could not travel to Liberia due to the outbreak of the Ebola Virus Disease.
- ❖ The Division liaised with heads of Divisions to finalize the 2014/2015 Annual Work Plan. The Work Plan has been submitted to the Office of the Executive Director for review and approval.
- ❖ The Division developed a Business Procedural Plan for the Contractor's Database to validate contractor's legitimacy, control and mitigate various irregularities that are being observed in the field of Procurement.

Challenges:

The challenges encountered by the division are enormous but few are worth mentioning due to their critical nature. They include:

- Inadequacy of staff to enhance performance of the Division;
- Lack of mobility to facilitate the work of the Division;
- Inadequate office space to accommodate additional staff; and
- Poor internet facility to carry out proper research

3.2 COMPLIANCE AND MONITORING DIVISION

The Division of Compliance and Monitoring is the nerve center of the Commission and it has the responsibility to monitor compliance of procurement and concession entities with the procedures under the law and regulations established by the PPCC; review procurement and concession documents and/ or inspect records as necessary and prevent corruption of the process or any intended process; investigate public and private entities as necessary where there are allegations or suspicions that these entities have neglected their obligations under the law; as well as maintain a list of bidders or entities that have been debarred from public procurement or concessions.

During the reporting period, the Division performed the following assignments:

Procurement Plan Hearing

In May 2014 the Commission through the Division of Compliance and Monitoring commenced its Public Procurement Planning activities for 2014/2015 with the hosting of a two-day preparatory workshop for all public procurement practitioners and decision makers. The workshop was held at the Samuel Kenyon Doe Sports Complex in Paynesville to introduce the newly enhanced procurement plan template developed by the Division. This exercise was followed by a one-month Procurement Plan Hearing engagement with Procuring Entities to

ensure compliance with Section 40 of the PPCA. During those sessions, 69 of the 129 public procurement and subsidized entities attended, representing 53.5% of those invited. The hearing continues with the provision of Help Desk services particularly intended to bring to speed entities that did not attend as scheduled.

Compliance Review

During the reporting period, the Division visited and reviewed procurement records of six (6) entities to ascertain whether or not their procurement activities were conducted consistent with the PPCA 2010 and regulations established by the Commission. The entities include Monrovia City Corporation, Liberia Petroleum Refining Company (LPRC), Liberia National Police (LNP), Ministry of Lands, Mines and Energy (MLME), and National Bureau of Concessions (NBC). Findings of the review were shared with entities involved for comments/responses. Up to the writing of this report, only two entities sent written responses to the Commission. They include Monrovia City Corporation and Liberia Petroleum Refining Company (LPRC).

Collaboration with USAID-GEMS

The Commission through the Division of Compliance and Monitoring (CMD) is collaborating with USAID-GEMS to enhance efficiency among public procurement practitioners and improve the confidence of the private sector in public procurement. The collaboration has produced some results including the development of **Common User Guide and Client Perception Survey**. The Common User Guide is intended to guide practitioners in capturing estimated price ranges of frequently purchased goods, while the Client Perception Survey presents a clear picture of the private sector perception of the public procurement system of the Liberian Government. Both reports have been approved and are now in the domain of the public. One of the documents (Common User Guide) can be obtained from the website (www.ppcc.gov.lr) of the Commission.

Consultant for the Compliance and Monitoring Division

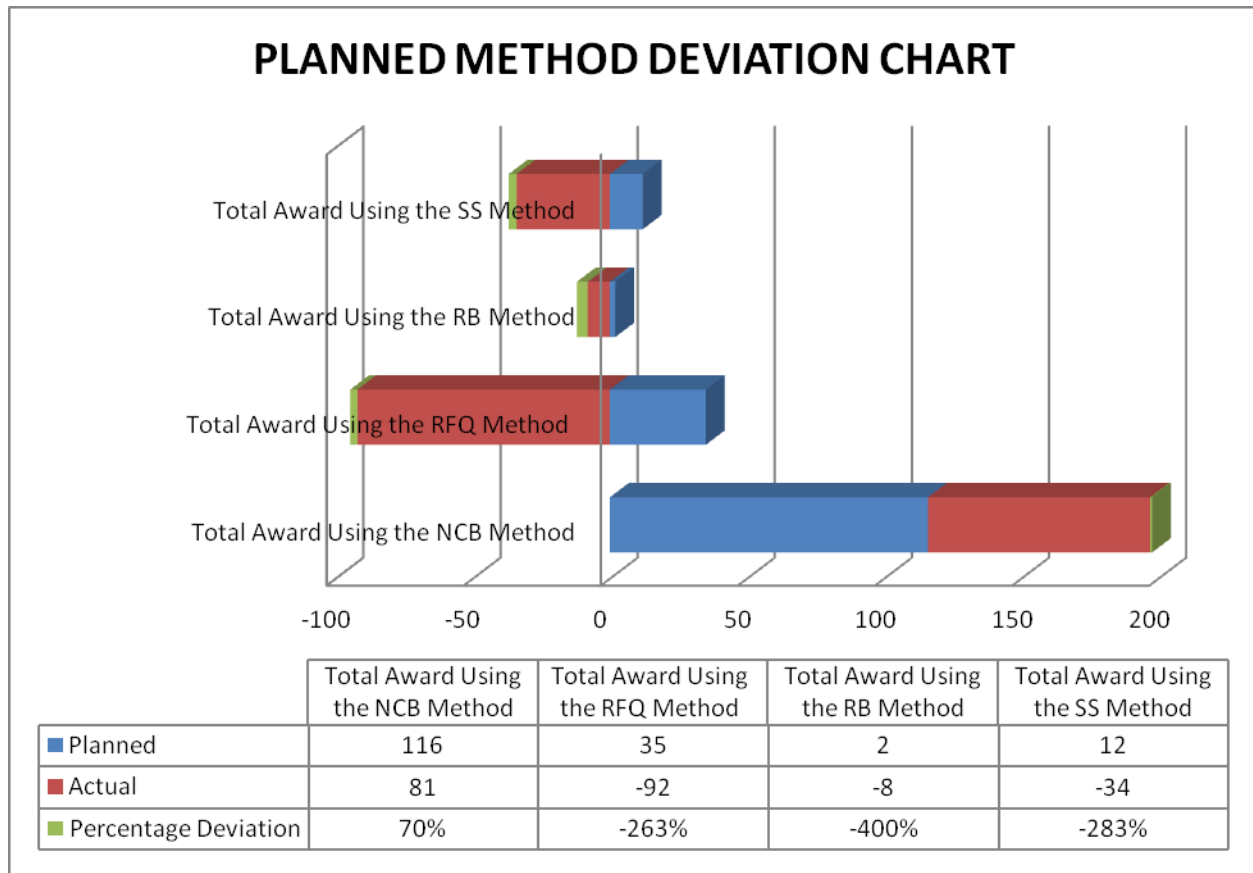
With support from the World Bank Office-Liberia, the Commission hired a consultant, Mr. Felix Muema, for a period of five (5) months to assess the needs of the Compliance and Monitoring Division and improve the efficiency and proficiency of its staff. The consultant arrived in August 2014 and has been able to develop Reporting Templates and Easy-to-Read Procurement Manual. The consultant has also conducted series of **Training of Trainers** working sessions for compliance and monitoring officers geared towards exposing them to the reporting templates and international best practices in public procurement.

Contracts Award Information

All Procuring Entities (PEs) were mandated to submit contracts award information for activities implemented during the fiscal year 2013/2014. Consistent with this directive, 22 or 17% of the 129 Procuring Entities (PEs) submitted annual contracts awards information for the review and analysis of the Commission. The analysis as performed by the Division of Compliance and Monitoring shows the following:

- A total number of 221 contracts were awarded by the 22 PEs during the 2013/2014 Fiscal Year. Out of 221 contracts awarded, 81 or 36.7% were awarded using the National Competitive Bidding method of procurement; While 92 or 41.6% were awarded through the Request for Quotations (RFQ) method; 34 or 15.4% were awarded through the Sole Source Method. Eight (8) or 3.6% contracts were awarded through the Restricted Bidding (RB) procedure, while 6 or 2.7% were awarded based on Consultant Qualification Selection (CQS).
- Furthermore, the NCB method planned for **116** procurements was actualized by **81** or **30.2%**, while the RFQ method planned for **35** items was utilized ninety-two (**92**) times or **162%** more than planned. The Sole Source method planned for twelve (**12**) activities was actualized thirty-four (**34**) times or **183%** more than planned; whereas Restricted Bidding previously targeted to be used on only two (**2**) items, was actually used on **eight (8)** occasions, representing a deviation of **300%**.
- Finally, the total cost of **US\$17,975,754.00** of the 221 contracts awarded by the 22 PEs, exceeds the actual total cost of (**US\$14,676,186.00**), thus resulting into a positive variance of **US\$3,299,568.00**.

The chart below provides a clear picture of percentage deviation generated by entities not fully compliant with the procurement approved by the Commission.



Procurement Notices (IFBs, EOIs and IPQs)

Sections 32, 57(1) and 68(2) of the PPCA, mandate PEs to publish the Invitation for Bid (IFB), Expression of Interest (EOI) and IPQ for ICB, NCB and Consultancy contracts, to ensure competition, fairness and transparency in the conduct of public procurement. In keeping with this requirement, the Division reviewed procurement notices published in local dailies to ensure the attainment of competition, fairness and transparency in the implementation of public procurement activities. This review process shows the following:

- ❖ A total number of 200 IFBs, EOIs and IPQ were published in local dailies by 70 different PEs. Out of this number 131 or 65.5% was based on goods procurement, while 25 or 12.5% was based on procurement of works, 45 or 22.5% went to procurement of services;
- ❖ A total of 60(30%) procurement notices published during the reporting period were not consistent with the content of procurement notices as they required lead-time for ICB, NCB and consultancy procurements spelt out under Sections 35, 48(4), 49(3)(b) and

57(2) of the PPCA. Whereas 140 or 70% of the total number of procurement notices advertised, were published consistent with Sections 35, 48(4), 49(3)(b) and 57(2) of the PPCA.

Study Leave and Staff Development

- ❖ During the period under review, the Division organized and conducted four in-house training workshops to bring its staff up to standard in the execution of their responsibilities. Other staffs were elevated as facilitators in workshop organized by the Commission due to their professional and personal development in the field of procurement.
- ❖ The Commission gave its consent for one of its staff to leave and acquire a Master degree in Procurement from the University of Nairobi in Kenya; said staff is expected to return in 2016 to contribute her quota. Some staff of the Division did benefit from a Strategic Leadership and Performance Management System training jointly facilitated by Liberia Institute of Public Administration(LIPA) and the Kenya School of Government.

Challenges

- ❖ The Division was unable to conduct face-to-face monitoring of Procuring Entities due to lack of vehicles. Additionally, the late passage of the National Budget which rendered many entities inactive became the underlying cause for the increased in requests for “No objection” from Procuring Entities for contracts extension. This situation does not only distort the records of planned procurement activities, but also defeat the intent of the PPC Act which is keen on ensuring value for money in public procurement.
- ❖ Secondly, like most other Government institutions, the spread of the Ebola Virus hampered the Division’s ability to fully execute its mandates as planned; over three-fourth (3/4) of its staff were listed as non-essential when it was expected that their absence would have lasted for only a month.

3.3 INFORMATION DISSEMINATION & COMMUNICATIONS DIVISION

The Division of Information Dissemination & Communications is charged with the responsibility to disseminate information related to the Act such as the development and publication of the quarterly Public Procurement and Concessions Bulletin, maintenance of technology based communications of the Commission, managing Public Relations on behalf of the Commission, and publishing the annual report of the Commission, among others.

During the year under review, the Division made the following achievements/representations:

- ❖ Published and circulated the quarterly Newsletter. The publication represents the first quarter (July-September) of Fiscal Year 2014/2015. This edition features some interesting articles and information including Contracts Awards Information, Frequently

Asked Questions about public procurement, Sample Invitation for Bid, Sample Expression of Interest, and series of articles including appointment of the Executive Director.

- ❖ On October 28, 2014, the Commission launched a five-year Strategic Plan funded by the World Bank through the Economic Governance and Institutional Reform Project (EGIRP), based in the Ministry of Finance and Development Planning. The Plan presents strategic choices the Commission has purposefully chosen to pursue over the next five years (2014 – 2019). It seeks to achieve key strategic objectives and desired outcomes through the identified strategic initiatives geared towards enhancing the understanding and appreciation of heads of public sector institutions, strengthening enforcement of the PPCA and its regulations and holding public entities more accountable in their procurement decisions by developing and implementing an effective Sanctions Regime that will motivate public sector entities to comply with the PPCA and its regulations.
- ❖ With technical support from USAID/GEMS, the Commission developed Terms of Reference (ToR)/Specifications for the establishment of Local Area Network (LAN) at the Commission. The procurement process is ongoing for the recruitment of a consultant who will develop the Local Area Network. The Local Area Network (LAN) is intended to strengthen the Information Technology infrastructure and support a Server-Client environment for hosting enterprise applications and file and document sharing, with active directory and domain services with redundancy. It will provide data connectivity with scalability to support video connectivity, offering benefits of converged data, voice and video to all users.
- ❖ The website has been redesigned and is now more attractive, interactive and contained information useful to stakeholders and the public. Additionally, a Small Business Server which makes the internet more accessible was regularly updated and all computers on the network scanned.
- ❖ On February 13, 2014, the Division participated in a three-day World Bank funded Communications Strategy Development workshop held at the Gbarnga offices of Development Education Network – Liberia (DENL) in Bong County. The workshop particularly focused on mainstreaming communication in World Bank projects. The target participants included communications officers/directors and project officers.
- ❖ As a Focal Person for the UNDP funded STAOP project, the Director of Communications led the project team to Buchanan, Grand Bassa County to attend a workshop aimed at transitioning from the Direct Implementation Modality (DIM) to National Implementation Modality (NIM) of all UNDP projects being implemented by ministries, agencies and commissions of the Government of Liberia. The workshop was held from April 8-10, 2014.

- ❖ The Division, as part of its responsibilities provided prompt responses to media inquiries, held radio talk shows, issued press releases and statements and provided public education on the procurement processes and procedures.
- ❖ Conducted a three-day Stakeholders Consultative Forum to review the Regulations and Step-by-Step Implementation Manual. The Forum was held at BelleCasa Hotel in Monrovia, from Feb.19-21, 2014. The forum was held under the sponsorship of the World Bank. The Regulations were validated and sent to Cabinet for approval.
- ❖ The Commission, with a technical support from USAID-GEMS, conducted a two-day procurement planning workshop for deputy ministers for administration, managing directors, county superintendents, comptrollers, internal auditors and procurement directors of public corporations, agencies, state owned enterprises, and autonomous commissions. The workshop was held from May 8-9, at the Samuel Kanyon Doe Sports Complex in Paynesville. A total of 182 persons participated. Topics delivered during the workshop included procurement process and the need for planning, framework contracting, procurement planning, technical specification, budgeting and cash formulation, overview of procurement methods, lead time and procurement record management. The workshop was followed by the Annual Procurement Plan Hearing exercise, an annual undertaken of the Commission to review procurement plans of entities geared towards ensuring consistency with the approved procurement plan template and requirements.
- ❖ On December 2, 2014, the Division participated in a peer review video conference held at the Congo Town offices of the World Bank. The aim of the meeting was to review all of the World Bank projects in Liberia. The outbreak of the Ebola Virus Disease was the reason behind the Mission's ability to travel to Liberia.
- ❖ UNDP is funding the Public Procurement and Concessions Commission (PPCC) through its project, "Strengthen Transparency, Accountability, Oversight and Participation (STAOP)" to prevent corruption in public procurement. The STAOP project is a five year program aimed at strengthening openness, transparency and accountability in Liberia. The program began in 2013 and is expected to continue through December 2017. A total of US\$70,000 was allotted for use by the PPCC through the direct payment modality to implement four activities approved in the 2014 Annual Work Plan(AWP) of the project. The Communications Division is driving this initiative. Two of the activities as contained in the AWP were implemented while the other two could not be done due to the outbreak of the Ebola Virus Disease in Liberia. Funds initially earmarked for those activities were redirected to the fight against Ebola by the funding institution. Below is the list of activities performed and those outstanding:

Activities performed

- Held corruption prevention workshop for oversight institutions and line ministries. The workshop recorded 90 participants mainly deputy ministers, directors of public corporations, agencies and autonomous commissions, comptrollers, procurement

directors and internal auditors. It was held in the Conference Hall of National Elections Commission on March 26, 2014; and

- Conducted capacity building technical sessions for county authorities so as to strengthen their procurement capacity to prevent corruption and manage development funds and improve service delivery. Five counties were targeted as per the approved Work Plan of the project. They include Grand Gedeh, Sinoe, Nimba, Bong, and Bomi Counties. A total of 96 local officials drawn from county administration, and health and education sectors.

Outstanding activities

- Holding of capacity building development workshop for PPCC staff on standard concessions procedures and contracts; and
- Increasing capacity of civil society organizations to inform the public, monitor service delivery and promote social accountability.

A Summary of Workshops Held in 2014.

No	Type of workshop	Venue	Target	Date	Attendance
1	Consultative Forum on the Review of the Regulation and Step-by-Step Implementation Manual	BelleCasa Hotel	Stakeholders(Procuring Entities and partners)	Feb.19-21,2014	37
2	Technical Working Session for Large & Medium Spending Entities of Government	NEC Conference Hall	Heads/Deputies of Procuring Entities, Comptrollers, Internal Auditors, Procurement Directors/Officers	March 26, 2014	130
3	Annual Procurement Planning Workshop	S.K.D Sports Complex	Entities Procurement Committee, Procurement Unit, Internal Auditors & Comptrollers	May 8-9, 2014	182
4	Corruption Prevention Workshop for County Authorities	Zwedru City Hall, Greenville City Hall, Sanniquellie City Hall,	County superintendents and their officials, County Heath & Education Teams, Procurement Committees of	May26-June 10,2014	97

		Gbarnga Administration Building, and Tubmanburg City Hall	Community Colleges(Grand Gedeh , Nimba, Bong & Bomi Counties)Procurement Committees of Jackson F. Doe Memorial Referral Hospital and Phebe Referral Hospital, and Procurement Committee of Cuttington University		
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Total 446

Challenges:

- ❖ Inadequate resources to support the multimedia awareness campaign in reference to successful implementation of the procurement reform agenda.
- ❖ Lack of vehicle to facilitate works of the Division

3.4 COMPLAINTS, APPEALS & REVIEW DIVISION

The Division of Complaints, Appeals and Review is primarily charged with the responsibility to receive and monitor all complaints, appeals or requests for review, request for a list of complaints and all information relating to their resolution by entities whenever it deems necessary to aid the review process, provide research, technical and secretarial assistance to the Panel, and to ensure that all parties comply with the complaints procedures under the Act, among others.

During the reporting period, the Division successfully undertook the following assignments consistent with its responsibilities:

- ❖ Provided technical, research and secretarial services to the Complaints, Appeals and Review Panel (CARP) in fulfillment of Section 10 (8) of the Public Procurement and Concessions Act. This Section provides: “The Complaints, Appeals and Review Panel is entitled to request and receive technical, research and administrative assistance from the Secretariat in connection with complaints, appeals and hearings before the Complaints, Appeals and Review Panel.
- ❖ Received three (3) cases in 2014, adjudicated and decided them. The cases are:
 - Damen Shipyards Gorinchem (DSG) vs. National Port Authority (NPA);

- North Star Industries, Inc. (NII) vs. Nimba County Administration (NAA); and
 - Liberia Engineering & Trade Corporation (LETCO) vs. Ministry of Agriculture (MOA).
- ❖ Received and reviewed one (1) complaint but returned it due to failure to satisfy filing procedures.
 - ❖ The Division received copies of seven (7) notices of protests/complaints filed with Heads of Procuring Entities. Three (3) of those protests/complaints were subsequently filed with the Commission for review by the Complaints, Appeals and Review Panel as indicated above.
 - ❖ Contributed articles for publishing in the July–September 2014 Edition of the Commission’s Quarterly Newsletter, the Alert. The object of the article and complaint Procedures Diagram is to further simplify the complaint provisions in the Public Procurement & Concessions Act for procurement practitioners in the public and private sectors.
 - ❖ Participated in the World Bank Project Peer Review meeting held at the World Bank Liberia’s Office in the German Embassy Compound on December 2, 2014.
 - ❖ The Division along with the CARP Chairman, Cllr. Beyan Howard represented the PPCC in a Petition for a Writ of Prohibition filed by Western Steels & Allied Industries in the Supreme Court of Liberia. The matter has been reserved for ruling.
 - ❖ Provided legal advice to the Executive Director and other Divisions and staff on intra-Commission, as well as inter-agencies legal questions.
 - ❖ The Director of the Division, Cllr. Emmanuel A. Tulay completed a study in Laws at the University of Houston, United States of America, and returned in June 2014 with a Master of Laws Degree to contribute his quota to the growth and development of the Commission.

Challenges:

- ❖ Lack of additional staff to provide administrative/research support to the Division. For example, if the Director is called to attend other functions such as meetings, seminars or is unable to report to work due to illness, leave or travel, the Division is left vacant and the work remains stall until his return.
- ❖ Lack of reference materials (codes/Laws of other institutions and law dictionary) to facilitate legal research and enhance the work of the Division.
- ❖ Lack of a spacious office (currently sharing a single office with another Division’s staff).
- ❖ Lack of an assigned vehicle to facilitate movements to offices/location of CARP members who are not station at the PPCC Office due to the nature of their work.

3.5 FINANCE AND ADMINISTRATION DIVISION

The Finance and Administration Division is primarily responsible for safeguarding the assets (both financial and fixed) of the Commission through proper accounting and internal control systems. It also provides logistics for the smooth operation of the Commission as well as carries out human resource functions.

- ❖ During the period under review, the Division participated in workshops focused on the Integrated Financial Management Information System (IFMIS) and a Chartered Accountant (CA) Training Program under the guidance of the Liberia Institute of Public Administration (LIPA) and the Liberia Institute of Certified Public Accountants (LICPA) under the sponsorship of USAID-GEMS. All of the training was geared toward building the capacity of the staff of the Finance Division to enhance their productivity.
- ❖ The Human Resource Unit also participated in several workshops on Career Path Development and Professionalization of the Procurement profession in Liberia and USAID-GEMS Training on the development of monitoring and evaluation tools (key performance indicators) for Procuring Entities.

Staff Turnover

- ❖ In May 2014, Mrs. Peggy Varfley Meres resigned her post as Chief Executive Officer/Executive Director of the Public Procurement and Concessions Commission. Mrs. Meres served the Commission for a period of five years.
- ❖ In May 2014, the Board of Commissioners mandated Commissioner Charles E. Collins, Sr. to run the day- to- day affairs of the Commission, pending the recruitment of a new executive director. This action was warranted by the resignation of the former Chief Executive Officer/Executive Director of the Commission, Mrs. Peggy Varfley-Meres. Commissioner Collins is one of seven Commissioners appointed to the Board of the PPCC by President Ellen Johnson Sirleaf and confirmed by the Liberian Senate. He has oversight for training and capacity building.
- ❖ In November 2014, Mr. James Dorbor Jallah took over as Chief Executive Officer/Executive Director of the Public Procurement and Concessions Commission (PPCC), following a competitive recruitment process witnessed by international partner organizations. Mr. Jallah replaced Mrs. Peggy Varfley Meres.
- ❖ Mr. Emmanuel A. Tulay, Director of the Division of Complaints, Appeals and Review Panel (CARP) returned to the Commission after a one-year study leave, while Miss Luvenia Davis was employed as Procurement Officer. Mr. Patrick Kiadii was recruited as Compliance and Monitoring Officer. Miss Davis and Mr. Kiadii were recruited from the Financial Management Training Program (FMPT) after serving the Commission as interns. Mr. Titus Tikwa was promoted to the position of Senior Compliance and Monitoring Officer.

4.0 CHALLENGES

The work of the Commission continues to be challenged with the following issues:

- ❖ The absence of a computerized monitoring software that would enable the Commission to timely collect and disseminate national procurement statistics and monitor procurement and concessions compliance and performance levels;
- ❖ The frequent and arbitrary replacement or movement of trained procurement staff by heads of Procuring Entities. In most instances, the trained ones either seek employment opportunities elsewhere as they are more often replaced by untrained ones resulting in Procuring Entities' inability to timely spend their budget allocations thereby creating procurement backlogs and delays in the development programs of the Government.
- ❖ Lack of adequate working space

5.0 CONCLUSION

In spite of the challenges outlined above, the Commission continues to make remarkable strives in implementing the PPC Act. The compliance levels of Procuring Entities to provisions of the PPC Act is improved and bidders now understand their rights to complain on a bidding process and the procedures to follow, while the Civil Society is more active in serving as watch-dogs to the public procurement and concessions reform process as evident by their coverage of non-compliance in the media and their calls for corrective actions for non compliance.

6.0 RECOMMENDATIONS

Enormous progress can be realized in the procurement reform program if the following issues are given urgent consideration:

- ❖ Priority should be given to long-term procurement capacity building program mainly for PPCC staff geared towards enhancing their skills in public procurement and concessions awards processes.
- ❖ Procurement and installation of computerized procurement monitoring system that would enable PPCC to collect and disseminate national procurement statistics and monitor procurement compliance and performance levels; and
- ❖ Establish a functional internal audit unit and set up of group insurance scheme for employees of the Commission.
- ❖ Expansion or relocation of the Commission to accommodate staff
- ❖ The Commission should adopt the **Name and Shame** mechanism to deter the non-compliance posture usually exhibited by some Procurement Entities during the Annual Procurement Plan Hearing exercise:
- ❖ That the Commission should strengthen its collaboration with the Ministry of Finance and Development Planning to prevent processing of vouchers by Procuring Entities who do not meet the procurement plan approval requirements of the PPCC

Annexes

Statement of Responsibilities by the Chief Executive Officer of PPCC

The Financial statements set out from pages 1 to 4 have been prepared in accordance with the provisions of the Public Financial Management Act, 2009 and in compliance with the Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS). In accordance with the provisions of the Public Financial Management Act, 2009, we are responsible for the control of and accounting for funds controlled by (Public Procurement and Concessions Commission).

Under the provisions of the same Act, we are required to prepare financial statements which are submitted to the Auditor General, after the end of the financial year to which the financial statements relate. Accordingly, we are pleased to submit the required financial statements in compliance with the Act. We have provided, and will continue to provide all the information and explanations as may be required in connection with these financial statements.

To the best of our knowledge and belief, these financial statements agree with the books of accounts, which have been properly kept. We accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the Public Financial Management Act, 2009.

Signed by: _____
Mr. James Dorbor Jallah
Chief Executive Officer/Executive Director

Date

Management Discussion and Analysis on the Financial Statements

The Public Procurement and Concessions Commission appropriation for fiscal year 2013-2014 was US\$1,525,972. During the budget executing process the total authorized appropriation received was US\$1,247,087. The Commission has perused the Financial Statements of the PPCC for the period ended June 30, 2014. From all indications, the statements are satisfactory and fairly represent the results of PPCC operation during the period.

.....
Joseph S. D. Suah, Sr.
Comptroller

.....
Date

Notes to the Financial Statements

1. General Information and Accounting Policies

The principal address of the reporting entity is:
Public Procurement and Concessions Commission
Executive Mansion Grounds
Capitol Hill
Monrovia, Liberia

(a) Basis of preparation

The Public Procurement and Concessions Commission's (PPCC) Financial Statements have been prepared in accordance with the requirements of the Public Financial management Act, 2009 and comply with the International Public Sector Accounting Standard (Cash Basis IPSAS), Financial Reporting under the Cash Basis of Accounting as adopted by the Government of Liberia.

Cash Basis Accounting as adopted by the PPCC recognizes revenue when PPCC receives checks from Ministry of Finance as subsidy for payment of salaries, honorarium and goods and services, where as expenditure is recognized when PPCC employees' salaries are paid to them as well as payments made for goods purchased and services rendered to the PPCC. This report covers the period July 1, 2013 to June 30, 2014.

Notes:

1. The PPCC received subsidies from the Government of Liberia for the period July 1, 2013 to June 30, 2014, amounting to US\$1,247,087.
2. Total expenditure for PPCC Commissioners honorarium, Secretariat salaries and allowances from July 1, 2013 to June 30, 2014 amounted to US\$779,392.44.
3. Goods and Services, comprising of Utilities, Fuel and Lubricants, Repairs and maintenance, Office materials & consumables & services, Other general expenses and Insurance, Licenses and charges amounted to US\$317,740.42
4. Cash balance of US\$149,954.14 at the end of June 30, 2014.

Commitment

The cash position at the end of the Fiscal Year 2013-2014 which amounted to US\$439,528.14 was brought forward as a result of some budget line items not being implemented. The unused funds for Fiscal year 2013/2014 in the Commission's account at the Central Bank of Liberia have been committed and are being expended for ongoing projects:

(b) Reporting entity

The financial statements are for the (Public Procurement and Concessions Commission - PPCC)

(c) Reporting currency and translation of foreign currencies

(i) Functional and presentation currency

The functional currency is (United States Dollars) and the reporting currency is the (United States Dollars), which is the legal tender of the Republic of Liberia. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

(d) Reporting Period

The reporting period for these financial statements is the financial year of the Government, which runs from 1st July 2013 to the 30th June 2014.

Operational Expenditure for 2013/2014 Fiscal Year

Account Title/Description	Code	Notes	PAYMENTS CONTROLLED ENTITY	PAYMENTS OTHER GOV'L ENTITIES	PAYMENTS EXTERNAL PARTIES
			US\$'000	US\$'000	US\$'000
OPERATIONS:		4			
COMPENSATION OF EMPLOYEES	21				
WAGES AND SALARIES	211		779,392.44		
SOCIAL CONTRIBUTION	212				
Other Employee Costs	213				
TOTAL COMPENSATION OF EMPLOYEES			<u>779,392.44</u>	<u>-</u>	<u>-</u>
USE OF GOODS AND SERVICES	22				
Travel Expenses	2211				
Utilities	2212		31,153.27		
Rent	2213				
Fuel and Lubricants	2214		170,551.57		
Repairs and Maintenance	2215		31,255.42		

Office Materials, Consumables & Services	2216		17,319.82		
Consulting /Advisory services/Audit	2217				
Specialized Materials and Services	2218				
Education and Training Related	2219				
Other General Expenses	2221		59,745.34		
Insurance, Licenses and Charges	223		7,715.00		
Domestic Arrears	2241				
Foreign Arrears	2243				
TOTAL USE OF GOODS AND SERVICES			<u>317,740.42</u>	<u>-</u>	<u>-</u>
TOTAL OPERATIONS			<u>1,097,132.86</u>	<u>-</u>	<u>-</u>
CAPITAL EXPENDITURES:		6			
CONSUMPTION OF FIXED CAPITAL	23				
Buildings and structures	2321				
Machinery, Furniture and Equipment	2322				
ICT Infrastructure	2323				
Other Fixed Assets	2324				
Strategic Stocks	2331				
Other Inventories	2332				
Precious Valuables	2341				

Land	2351				
TOTAL CAPITAL EXPENDITURES			_____ -	_____ -	_____ -
TRANSFERS:		5			
SUBSIDIES	25				
To Public Corporations	251				
To Private Enterprises	252				
TOTAL SUBSIDIES			_____ -	_____ -	_____ -
GRANTS	26				
To Foreign Governments	261				
To International Organizations	262				
To other General Government Units	263				
Transfers to Non-Governmental Organizations	264				
Transfers to Private Entities	265				
TOTAL GRANTS			_____ -	_____ -	_____ -
TOTAL TRANSFERS			_____ -	_____ -	_____ -
OTHER PAYMENTS:		8			
SOCIAL BENEFITS	27				
Social Security benefits	271				

Social Assistance Benefits	272				
Employer Social Security Benefits	273				
TOTAL SOCIAL BENEFITS			_____ -	_____ -	_____ -
OTHER EXPENSES	28				
Property Expense other than Interest	281				
Miscellaneous other Expenses	282				
TOTAL OTHER EXPENSES			_____ -	_____ -	_____ -
REFUNDS	29				
Tax Refunds	291				
TOTAL REFUNDS					
TOTAL OTHER PAYMENTS			_____ -	_____ -	_____ -
LOAN & INTEREST REPAYMENTS		7			
Loan Repayments					
Interest Payments					
TOTAL LOAN & INTEREST REPAYMENTS			_____ -	_____ -	_____ -
GRAND TOTAL			1,097,132.86	-	-

Account Title/Description	Notes	RECEIPTS	RECEIPTS	RECEIPTS	EXTERNAL
		CONTROLLED	OTHER GOV'L	PARTIES	PARTIES
	1	ENTITY	ENTITIES		
		US\$'000	US\$'000		US\$'000
Authorized Allocation		1,247,087.00			
		<u>1,247,087.00</u>	=	<u> -</u>	
Other Receipt	2				
Court Fees					
Court Fines					
Other Fees and Charges					
Rent of government Property					
Interest on Investment					
Dividends on Shares of Public Enterprises					
Interest on GOL Balances at Central Bank of Liberia					
TOTAL OTHER RECEIPT		=	=	<u> -</u>	
External Assistance:	3				
Grant From Multilateral Agencies					
Grants From Multilateral Organizations					

Borrowings from Multilateral Agencies

Other Grants and Aid

Other Borrowings

TOTAL GRANT FROM MULTITATERAL AGENCIES = = -

Grants from Bilateral Agencies

Current Grants from Foreign Governments

Capital Grants from Foreign Governments

Borrowings from Bilateral Agencies

Other Grants and Aid

Other Borrowings

Total Grants from Bilateral & Other Agencies = = -

Total Receipt 1,247,087.00 - -

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE Public Procurement & Concessions Commission
THE REPUBLIC OF LIBERIA
FOR THE YEAR ENDED JUNE 30, 2014**

- Budget Approved on the Cash Basis

ACCOUNT TITLE/DESCRIPTION	Actual Amount	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	US \$'000	US \$'000	US \$'000	US \$'000	%
CASH INFLOWS					
Authorized Allocation/Appropriation	1,247,087	1,525,972	1,525,972	(278,885)	-18%
Grants				-	-
Borrowings				-	-
Other receipts				-	-
Total Receipts	1,247,087	1,525,972	1,525,972	(278,885)	-18%
CASH OUTFLOWS					
Wages, Salaries and Employee Benefits	779,392	869,069	869,069	89,677	10%
Goods and Services Consumed	317,740	656,905	656,905	339,165	52%

Capital Expenditure					-	-
Loan Repayment					-	-
Payment of Interest					-	-
Transfers to other Government Units					-	-
Other Payments					-	-
Total payments	1,097,133	1,525,974	1,525,974	428,841		28%
NET CASH FLOW	149,954	(2)	(2)	(707,726)		35386308%

** Actual amounts encompass both cash and third party settlements.*

MINISTRY/AGENCY
STATEMENT OF CASH RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 30th JUNE 2014

ACCOUNT TITLE/DESCRIPTION	NOTES	RECEIPTS/PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOV'L ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'000	US \$'000	US \$'000
RECEIPTS				
Authorized Allocation/Appropriation	1	1,247,087.00	-	-
Other Receipts	2	-	-	-
External Assistance:	3			
Grants From Multilateral Agencies		-	-	-
Grants From Bilateral & Other Agencies		-	-	-
Borrowings from Multilateral Agencies		-	-	-
Borrowings from Bilateral Agencies		-	-	-
Other Grants and Aid		-	-	-
Other Borrowings		-	-	-
Total Receipt		<u>1,247,087.00</u>		

			=	=
PAYMENTS				
Operations:	4			
Wages, Salaries and Employee Benefits		779,392.44	-	-
Supplies and Consumables		317,740.42	-	-
TRANSFERS:	5			
Grants		-	-	-
Other transfer payments		-	-	-
CAPITAL EXPENDITURES:	6			
Purchase/Construction of Property, plant and Equipment		-	-	-
Purchase of Financial Instruments		-	-	-
LOAN & INTEREST REPAYMENTS:	7			
Loan Repayments		-	-	-
Interest Payments		-	-	-
Other Payments	8	-	-	-

Total Payments	1,097,132.86	-	-
Increase/Decrease in Cash	<u>149,954.14</u>	=	=
Cash at the beginning of the year	289,574.00		
Foreign currency translation difference	=	=	=
Cash at the End of the year	439,528.14	-	-