



Annual Report

2023



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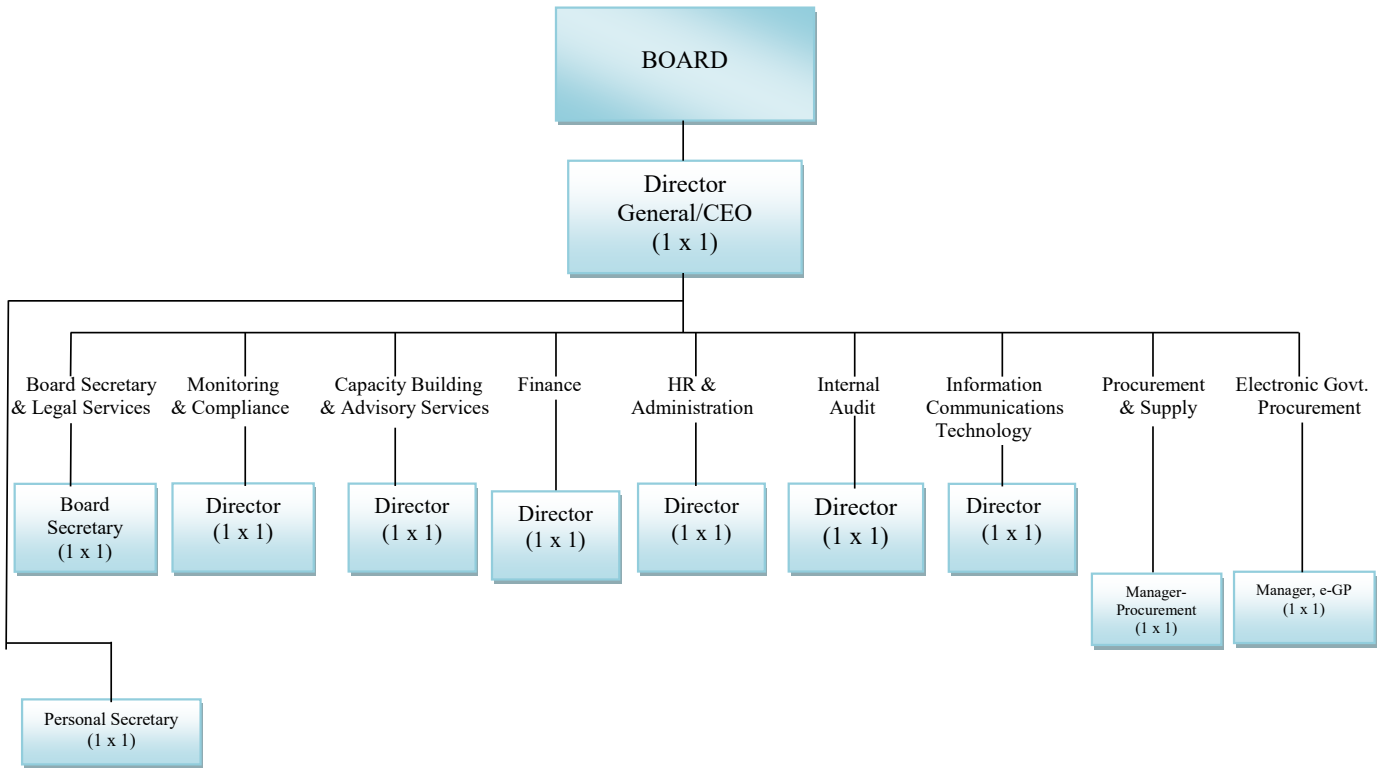
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ACRONYMS

Item	Definition
E-GP System	Electronic Government Procurement System
GRNs	Goods Received Notes
ICT	Information Communication Technology
LPO	Local Purchase Order
MoU	Memorandum of Understanding
MPI	Market Price Index
PEs	Procuring Entities
PPA	Public Procurement Act
PPR	Public Procurement Regulations
PRA	Price Reasonableness Analysis
PRs	Purchase Requisitions
PU	Procurement Unit
SD	Solicitation Document
RFQ	Request For Quotation
SSD	Standard Solicitation Documents
ToR	Terms of Reference
ZPPA	Zambia Public Procurement Authority

1. ORGANISATIONAL STRUCTURE



2. VISION AND MISSION STATEMENTS AND CORE VALUES



MISSION STATEMENT

To regulate public procurement to ensure compliance and value for money.



VISION STATEMENT

To be a regulatory body that creates and provides a conducive public procurement environment.



GOAL STATEMENT

To establish a transparent and competitive public procurement system through the use of information and communications technology.



SHARED CORE VALUES

In its discharge of duties, the Authority staff shall uphold the shared core values, be guided and commit to uphold the values of **Fairness, Integrity, Transparency, Innovation, Mutual Respect, Professionalism, Accountability, Confidentiality and Teamwork (FIT IMPACT)**

Table 1. Shared Core Values.

Shared Core Values	Interpretation
Fairness	We shall be impartial and treat all stakeholders the same without discrimination or favouritism.
Integrity	We shall be honest and uphold zero tolerance to corruption in our dealings with stakeholders in fulfilling our mandate.
Transparency	We shall act in an open and predictable manner in our dealings with stakeholders.
Innovation	We shall be creative and engage in research and development activities for improvement of the public procurement management system. We shall adopt and implement practices that promote and protect environmentally friendly and ecologically responsible decisions.
Mutual respect	We shall treat stakeholders with courtesy, politeness and kindness.
Professionalism	We shall act competently and uphold ethical behaviour in the execution of our duties. We shall be outstanding in the execution of our duties.
Accountability	We shall be responsible and accountable to stakeholders for our actions.
Confidentiality	We shall safeguard confidential information at all times.
Teamwork	We shall encourage and embrace collaboration in our activities.

3. BOARD CHAIRMAN'S STATEMENT



On behalf of the Board of ZPPA, I am honoured to present the Annual Report and audited Financial Statements for the year ended 31st December, 2023.

During the period under review, the Authority finalized the review of the proposed amendments to the Public Procurement Act No. 8 of 2020 in collaboration with the Ministry of Justice and Ministry of Finance and National Planning. The amendments were necessary to enhance efficiency in procurement processes.

ZPPA continued to work towards achieving the seven (7) strategic objectives outlined in its 2022-2026 Strategic Plan in order to deliver on its mandate. Key among these objectives is strategic objective number three (3) aimed at enhancing the utilization of the electronic government procurement (e-GP) and other Information and Communication Technology (ICT) based systems. The Authority has made significant investments in ICT in preparation for the mandatory use of the e-GP system by all procuring entities by 16th April, 2024.

ZPPA continued to implement its mandate in accordance with its strategic mission of regulating public procurement to ensure compliance and value for money by undertaking robust e-GP training countrywide, compliance monitoring, research and capacity development programmes, among other activities.

Finally, I wish to extend my gratitude to the Ministry of Finance and National Planning for supporting our agenda in 2023. I would also like to take this opportunity to appreciate the exceptional effort and commitment of Management and staff in their successful implementation of the ZPPA activities for 2023. In addition, I wish to thank my fellow Board members and the members of our Board Committees for their invaluable support and dedication throughout the year 2023.

A handwritten signature in black ink, appearing to read 'Richard M. Chizyuka', written over a horizontal line.

Mr. Richard M. Chizyuka
BOARD CHAIRMAN

4. DIRECTOR GENERAL'S STATEMENT



ZPPA is charged with the responsibility of regulating public procurement. The other responsibilities are standard setting, compliance and performance monitoring, planning, professional development and information management and dissemination in the field of public procurement.

In 2023, the Authority made significant strides in fulfilling its mandate and the following are the highlights of what was undertaken:

- two hundred and three (203) Procuring Entities (PEs) and seventy-one thousand one hundred and two (71,102) suppliers were registered on the e-GP system as at 31st December, 2023;
- ninety-six (96) town councils were trained in e-GP System use under the Zambia Devolution Support Programme which is supported by the World Bank;
- a total number of one thousand four hundred and seventy (1,470) participants were trained on the PPA. The participants included Permanent Secretaries, Chief Executive Officers of parastatals and spending agencies, Heads of Procurement Units, procurement staff and some suppliers;
- a total of forty-three (43) cases were investigated arising from reports from PEs, bidders and anonymous sources with forty (40) concluded and three (3) were ongoing as at 31st December, 2023;
- eight (8) procurement audits were undertaken to assess compliance with the PPA and PPR; the Authority reviewed and monitored a total of sixty (60) contracts during the period under review; and
- quarterly publication of the Market Price Index.

Other planned activities that were undertaken by ZPPA in 2023 included research and advisory services, compliance and capacity assessments, contract monitoring and review of various reports in accordance with the PPA. Further, the Authority issued fourteen (14) circulars to guide PES on various public procurement matters.

In addition, ZPPA commenced the construction works for a double-storey annex building which will consist of twenty-three (23) offices to address challenges of limited office space. Further, the Authority has prioritized capacity building and staff development through the implementation of various training initiatives throughout the year.

In conclusion, I commend the Board for their continued support in providing strategic direction and guidance to ZPPA. I further wish to acknowledge our dedicated staff for their hard work and dedication, which has been instrumental in achieving the strategic objectives and making a positive impact in transforming the public procurement process in Zambia.

Idah Chella (Mrs.)
DIRECTOR GENERAL

5. CORPORATE GOVERNANCE



Mr. Richard M. Chizyuka

Board Chairperson



Mr. George Mbasela

Board Member



Dr. Jones J. Kalyongwe

Board Member



Mr. Joe Simachela

Board Member



Mrs. Pamela Sibanda

Board Member



Eng. Charity K. Chola

Board Member



Dr. Edward Lusambo

Board Member



**Mrs. Mumbi Kandeke
Mwila**

Board Member



**Mr. Musokotwane
Sichizwe**

Board Member



**Mrs. Milika Nyirongo
Musonda**

Board Member



Mrs. Idah C. Chella

Board Member

5.1. BOARD OF DIRECTORS

The Authority is governed by a Board of Directors which is composed of eleven (11) part-time members appointed in accordance with section 7(1) of the PPA. Subject to the provisions of the PPA, a member of the Board holds office for a period of three (3) years from the date of appointment and may be re-appointed for a further period of three (3) years. The Board is responsible for the overall stewardship of the Authority in accordance with corporate governance principles. It oversees the Authority's discharge of its duties and monitors its governance framework, policies, procedures and practices. Further, it is responsible for ensuring that the Authority has appropriate controls and systems in place to effectively execute its mandate as a regulator of public procurement. The Board is ultimately accountable and responsible for the performance of the Authority.

5.2. BOARD COMMITTEES

In carrying out its functions, the Board constituted three (3) committees which meet on a quarterly basis to review submissions from management before submission to the Board for final approval.

5.2.1. Technical Committee

The Terms of Reference for the Technical Committee include the following:

- i. to review and monitor the execution of the Authority's mandate as reflected in the PPA, PPR and Strategic Plan;
- ii. to review and monitor technical policies that relate to the performance and implementation of strategic activities of the Authority;
- iii. to assess the effectiveness of tools, procedures and methods that are used by the Authority in the execution of its mandate and recommend changes in order to improve compliance monitoring, audit mechanisms, capacity building and advisory services in public procurement; and
- iv. to recommend changes to the PPA and PPR.

5.2.2. Finance and Administration Committee

The Terms of Reference for the Finance and Administration Committee include the following:

- i. to review and recommend the approval of budgets, annual work plans and audited financial statements for the Authority;
- ii. to consider and approve the appropriateness of accounting policies and whether they are prudent and consistent with prior practice and comply with legal requirements;
- iii. to review and recommend an appropriate organisational structure for the Authority commensurate with its mandate; and
- iv. to ensure that management implements strategies and policies that are approved by the Board from time to time.

5.2.3. Audit and Risk Committee

The Terms of Reference for the Audit and Risk Committee include the following:

- i. to review the scope of internal audit and audit plan;
- ii. to review significant matters reported by the auditors (internal and external) and the cooperation and coordination between them;
- iii. to review systems of internal controls and risk management to ascertain their adequacy and effectiveness; and
- iv. to review audit reports by ensuring that management is taking appropriate corrective actions in a timely manner to address weaknesses and other lapses identified by both internal and external auditors.

Note: Appendices 1, 2 and 3 indicate names of the Board Committee members during the year 2023.

5.2.4. Board and Board Committee Meetings

The PPA provides that the Board shall meet at least once in every three months for the transaction of business relating to the Authority. In 2023, six (6) meetings of the Board were held. Four (4) of the six (6) meetings were regular meetings while two (2) were special meetings.

Table 2: Board meetings

Details	Target	Actual	Number of Meetings
Quarter 1 Meeting	1	1	1
Quarter 2 Meeting	1	2	2
Quarter 3 Meeting	1	1	1
Quarter 4 Meeting	1	2	2
Total	4	6	6

The Board Committees are required to meet at least once in every quarter. During the period under review, the Technical and Finance and Administration Committees held four (4) meetings while the Audit and Risk Committee held five (5) meetings.

Table 3: Committee meetings

Committee	Target	Actual	Number of Meetings
Technical	4	4	4
Finance and Administration	4	4	4
Audit and Risk	4	5	5

5.3. EXECUTIVE MANAGEMENT**Mrs. Idah C. Chella***Director General***Ms. Mwaka Ndhlovu***Board Secretary***Mr. Kelvin Shamizhinga***Director - HR and Administration***Mr. Belia Mulenga***Director - Finance***Mrs. Vida Kamanya***Director - Compliance Monitoring***Mr. Justin Matimuna***Director - Research and Capacity Development***Mrs. Emily Mwenda***Manager - Internal Audit***Ms. Ethel Nunkwe***Manager -eGP***Mr. Mathew Lusambo***Manager - ICT*

6. PUBLIC PROCUREMENT REGULATION

6.1. COMPLIANCE MONITORING

Compliance Monitoring is one of the key functions of the Authority in regulating public procurement especially following the decentralisation of the public procurement function to PEs. This ensures that PEs follow laid down procedures as detailed in the PPA and the PPR. Therefore, a number of strategic activities are undertaken by the Authority that include compliance and capacity assessments, procurement audits, contract monitoring and review of various reports in line with its mandate in the PPA.

6.1.1. Compliance Monitoring and other activities

In fulfilling its mandate, the Authority monitors compliance with the PPA and PPR in PEs. In 2023, ZPPA conducted the following compliance monitoring activities:

(a) Compliance Monitoring Assessments

The Authority conducted fifty-two (52) compliance and capacity assessments aimed at reviewing compliance with the PPA, procurement procedures, resources available to PEs for use, the structures for procurement such as personnel manning the procurement unit (PU) or department, the reporting arrangement, Procurement Committee (PC) composition, e-GP system usage and other procurement operations. Out of fifty-two (52) PEs assessed nine (9) were substantially compliant representing 17.3 %, thirty-six (36) were fairly compliant representing 69.23%, while seven (7) were non-compliant representing 13.46%. The full list of the institutions assessed is indicated in Appendix 4. Figure 1 highlights the major outcomes as indicated in Appendix 5.

Figure 1: Results of the Compliance Assessments on 52 PEs



Figure 1 shows the compliance classification arising from the assessments carried out.

Key

0 – 49%	Non-Compliant
50 – 74%	Fairly Compliant
75 – 99%	Substantially Compliant
100%	Fully Compliant

Twenty-five (25) follow-up assessments were undertaken with a few institutions showing significant improvement in compliance levels compared to the previous assessments. Out of the twenty-five (25) follow up visits conducted, thirteen (13) PEs were non – compliant, ten (10) were fairly compliant, while two (2) were substantially compliant. None of the PEs visited were fully compliant.

Out of the fifty-two (52) assessed PEs, the following observations were made:

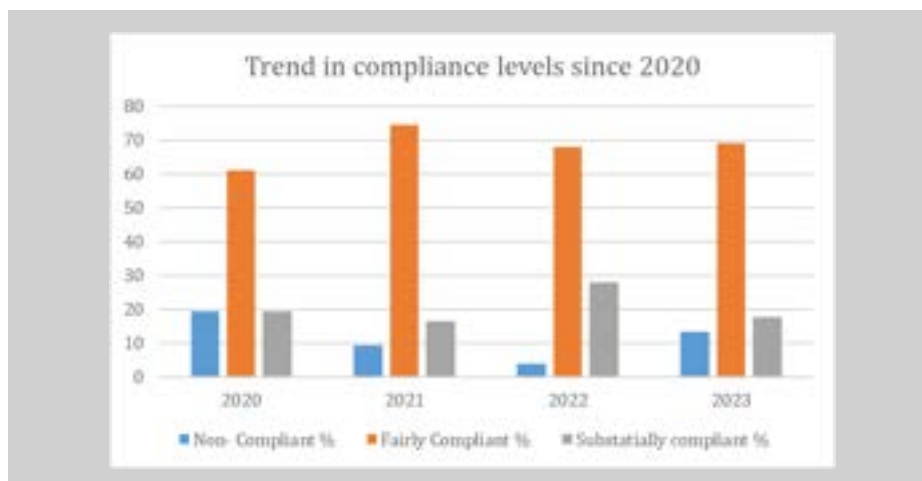
- a) thirty-six (36) had full staff compliment;
- b) ten (10) had adequate resources and equipment to carry out the procurement function;
- c) forty one (41) had officers in the PUs who were fully paid-up members of the Zambia Institute of Purchasing and Supply (ZIPS);
- d) eighteen (18) had communicated the change in membership of their PC to the Authority;
- e) thirty-seven (37) had valid tenure of office for the appointed PC members;
- f) sixteen (16) had adequate office equipment in the PU and resources (such as computers, printers, copiers, filing cabinet, shelves, a direct phone line and dedicated/access to motor vehicle);
- g) none of the PEs was consistently using procurement documentation (Purchase Requisition, Analysis Sheets, Request for Quotations and Good Received Notes);
- h) fifty (50) were awarding contracts based on price consideration only, nineteen (19) had evidence that contract managers were appointed;
- i) three (3) were consistently referring to the MPI and conducting Price Reasonableness Analysis (PRA);
- j) twenty-nine (29) were compliant on one or more of the reports required by the Authority; and
- k) forty-six (46) had internet connectivity and requisite ICT equipment for e-GP system use.

Notable weaknesses observed during the assessments included:

- i. non-usage of the e-GP system;
- ii. use of memoranda to initiate procurements;
- iii. non/inconsistent submission of required reports to ZPPA;
- iv. inconsistent use of procurement documentation such as Purchase Requisitions, Request for Quotations, Bid Analysis Sheets/Low Value Papers, Local Purchase Orders and Goods Received Notes;
- v. non-commitment of funds;
- vi. non-appointment of contract managers;
- vii. dates of the procurement documentation not being in chronological order;
- viii. the structure of PU staff not fully filled up for some PEs;
- ix. Heads of PUs not fully qualified in some cases;
- x. PU staff not fully paid-up members of the ZIPS;
- xi. inadequate staffing levels; and
- xii. inadequate office equipment and filing spaces.

Figure 2 below shows the trend in compliance levels from 2020 to 2023. The number of fairly compliant PEs remained the highest over the four (4) year period followed by the number of substantially compliant procuring entities. The number of non-compliant PEs reduced from 2020 to 2022. In 2023 the number increased.

Figure 2: Trend in compliance levels since 2020



(b) Procurement Audits

According to section 6(2)(i) of the PPA, ZPPA is mandated to institute procurement audits. The objective of procurement audit is to assess procurement operations for regularity which includes compliance with the PPA and PPR. In the period under review eight (8) procurement audits were carried out as shown in Appendix 6.

► New Audits

New audits were conducted at Mulonga Water Supply and Sanitation Company Limited, Limestone Resources Limited, Provincial Administration – Southern Province, Nitrogen Chemicals of Zambia, Chingola Municipal Council, Kafue Town Council and the Pensions and Insurance Authority. The overall audit objective was to review the procurement processes of the PEs to obtain assurance that procurement activities and processes are administered with due diligence and are compliant with the PPA and PPR.

► Follow-up Audit

A follow-up audit was conducted at Lusaka City Council. Follow up audits are aimed at checking if the recommendations of the previous audit conducted at a PE in the last two (2) years have been implemented.

Overall, the results of the audit revealed that current processes and procedures provided the Authority with a reasonable level of assurance that the audited PEs are meeting the intended objectives of the PPA and PPR. However, the Authority noted areas that require the attention of the respective PEs. The PEs were advised accordingly and action plans were agreed upon to ensure adherence to procurement procedures. In addition, Controlling Officers in the respective PEs were advised to enforce the agreed action plans and ensure adherence to the PPA and the PPRs.

(c) Consideration of Appeals

During the period under review, the Authority received and considered seventy-six (76) appeals on various procurements undertaken by the PEs. Thirty-seven (37) were dismissed for lack of merit while twenty (20) appeals were upheld in part, sixteen (16) appeals were upheld in whole and two (2) appeals were withdrawn by the appellants. One (1) appeal was on-going as at 31st December, 2023. Appendix 7 provides more details regarding the appeals. Figure 3 shows the trends in appeals reviewed by ZPPA since 2020.

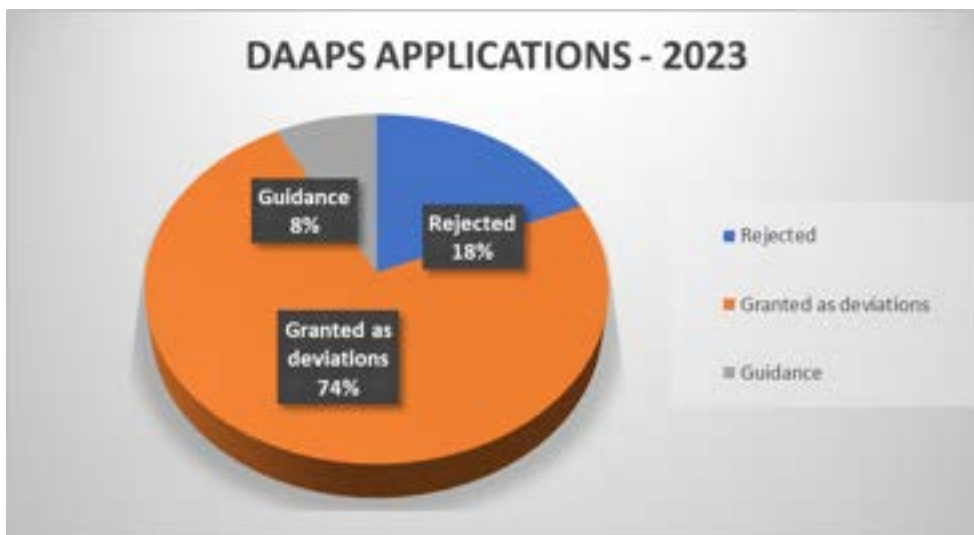
Figure 3: Trend in appeals reviewed by the Authority since 2020



(d) Applications for Deviations, Accreditations of Alternative Procurement Systems

A total of six hundred and ten (610) applications from PEs for deviations from procurement rules, methods, processes or documents and accreditations of alternative procurement systems (DAAPS) in line with sections 79 and 80 of the PPA were considered by the Authority. DAAPS are meant to provide flexibility and efficiency in the operations of PEs. Out of six hundred and ten (610) applications, four hundred and forty-nine (449) were granted. One hundred and thirteen (113) applications were rejected for lack of compelling justifications. Forty-eight (48) applications were provided with guidance. Figure 4 shows the distribution of the applications received and considered during the year. The deviations mainly related to reduced floatation period, procurement outside the e-GP system and advance payments beyond the prescribed 25% threshold.

Figure 4: Distribution of DAAPS and Direct Bidding Applications



(e) Review of Annual Procurement Plans

The preparation and submission of annual procurement plans (APPs) to the Authority is a legal requirement under the PPA. The APPs are reviewed by the Authority and appropriate guidance is given to the PEs prior to the execution of the plans. While the APPs are meant to guide the Authority on key procurements that need to be monitored, they also provide a source of information for purposes of planning by bidders and compliance monitoring by the Authority.

A total of three hundred and fifty-seven (357) APPs were submitted and reviewed by the Authority mostly through the e-GP system. The PEs were advised on the changes that were required before implementation of the APPs. The following were some of the notable observations observed from the review of APPs by

the Authority:

- ▶ delays in submitting the plans to the Authority;
- ▶ inclusion of non–procurement requirements;
- ▶ non-consolidation of similar procurement requirements;
- ▶ misclassification of procurements; and
- ▶ adequate or overly lengthy procurement activities in view of a stated procurement method.

A total number of five hundred and twenty (520) APPs were reviewed on the e-GP system as a result of re-submission. Figure 5 below depicts the trend in APP submissions by PEs since 2020.

Figure 5: Trend in review of APPs since 2020



(f) Review of Procurement Committee Minutes and Quarterly Procurement Reports

A total of eight hundred and fifty-two (852) sets of PC minutes and three hundred and seventy-four (374) quarterly procurement reports from various PEs were reviewed and appropriate guidance was given where necessary. This was compared to eight hundred and thirty-two (832) PC minutes and four hundred and seventy – five (475) quarterly procurement reports that were reviewed in 2022. The notable observations from review of PC minutes included late submission, use of memoranda instead of purchase requisitions to initiate procurement proceedings, contract award based on price consideration only, award of contract based on criteria not stated in the solicitation documents, omission of salient details of the procurement proceedings and omission of requirement for bidders to show compliance with payment of social security contributions. Notable observations on quarterly reports review included bulky and late submission, omission of required information/parts, submission of reports without cover letters, submission of incomplete or unapproved reports and alteration of the standard reporting template issued by the Authority.

(g) Review of Direct Bidding Reports

A total of four hundred and sixty-three (463) direct bidding reports were reviewed by 31st December, 2023. Notable from the reviews was the non/late submission of the monthly reports by the PEs contrary to the reporting timelines stipulated under Circular No. 3 of 2017 and Circular No. 6 of 2021. Furthermore, justification by some PEs for the use of direct bidding procurement method was not in accordance with ZPPA Circular No.1 of 2022 which provides guidance on approval of direct bidding reports. Generally, there was adherence to section 46 of the PPA and the guidelines provided in the Circulars.

(h) Composition of Procurement Committees

A total of ninety-six (96) correspondences from PEs communicating changes and appointment of PCs were reviewed and feedback was provided where necessary. It was observed that the appointed members met the requirements provided in the PPA. In a few instances however, ex-officio members were also appointed with a prescribed tenure of membership.

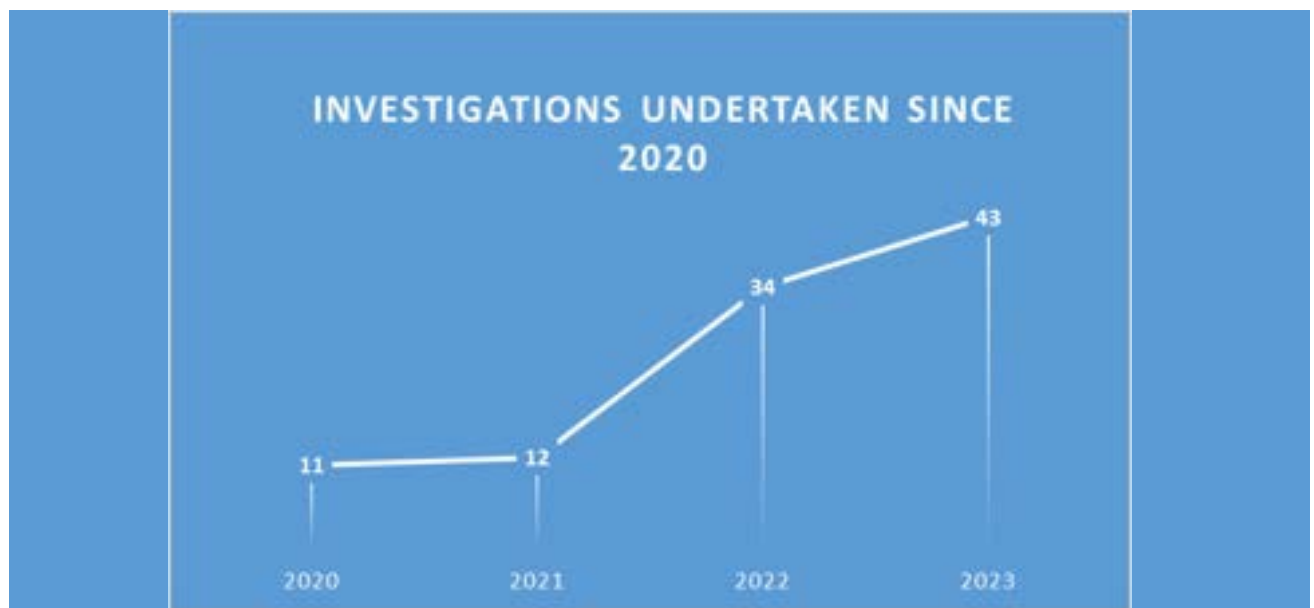
(i) Suspension of Bidders/Suppliers

During the period under review, a total of ten (10) companies were suspended from participating in public procurement of which eight (8) companies were suspended for a period of one (1) year while the two were suspended for two (2) years in accordance with section 96 of the PPA.

(j) Investigations

A total of forty-three (43) cases were investigated during the year arising from reports from PEs, bidders and anonymous sources. Forty-four (44) were concluded and three (3) were ongoing as at 31st December, 2023. Of the forty-three (43) investigations, twenty (20) were on possible suspension or permanently barring suppliers/ bidders and twenty-three (23) cases involved general concerns of irregularities in procurement processes. Details of the investigations conducted are tabulated in Appendix 8.

Figure 6: Trend in investigations reviewed by the Authority since 2020

**(k) Contract Monitoring**

The Authority reviewed and monitored a total of sixty (60) contracts during the period under review. Contract monitoring entails monitoring contracts to determine whether they were executed in line with the provisions of the contract, the PPA and the PPR. The focus of the contract monitoring exercise for the period under review was on the contract duration, status, quality and costs including contract variations and amendments. It was observed that for contracts with variations, there was no documentary evidence showing that the variations were approved by the relevant authority, as required under section 77 of the PPA. Additionally, the reviewed contracts did not include a provision limiting the variation/amendment to twenty-five percent (25%) of the original contract sum, as stated under section 77(4) of the PPA. Despite this, the quality of works for most monitored projects was satisfactory.

The findings of the monitoring exercise are as indicated in Appendix 9. The details of the findings and recommendations were communicated to the respective procuring entities.



ZPPA staff undertaking contract monitoring at Chiparamba Primary School in Shabusale Ward in Kafue District.

(1) Review of Reports on Cancelled Procurement Proceedings

Thirty-seven (37) reports on cancelled procurement processes were reviewed and PEs were given guidance where need arose. Details of the cancelled procurements are as attached in Appendix 10.

6.2. Research and Capacity Development

Research and Capacity Development is one of the key functions of ZPPA in regulating public procurement. One of the strategic objectives of the Department is to enhance capacity development, research and advisory services for PEs, suppliers and other stakeholders. The Department seeks to develop and implement programmes to enhance capacity in PEs and other stakeholders to improve performance, efficiency and utilization of resources and to undertake research in public procurement in order to generate information that will improve the public procurement systems.

6.2.1. Capacity Development, Training and other activities

The Authority in fulfilment of its obligation to promote professional development and information management and dissemination in the field of public procurement, managed to conduct the following capacity development activities in the year 2023:

(a) Sponsorship of training programmes

The Authority initiated and sponsored sensitization trainings on the PPA and PPR. A total number of one thousand four hundred and seventy (1,470) participants were in attendance as shown in Appendix 11.

(b) Workshops undertaken on Request (Tailor Made Training Programmes)

Twenty-four (24) workshops were undertaken by the Authority in various institutions where a total number of five hundred and eleven (511) participants were trained as shown in Appendix 12.

(c) Workshops and Trainings

The Authority continued to provide capacity building activities in public procurement to stakeholders. The Authority facilitated at various workshops organised by stakeholders on procurement related topics. Four thousand seven hundred and sixty-eight (4,768) participants from various institutions participated in such programmes. The details of the trainings are as indicated in Appendix 13.

(d) Collaboration with other Training Institutions

The Authority continued to enhance its capacity development activities by collaborating with different training institutions which included the In-Service Training Trust, Zambia Institute of Purchasing and Supply (ZIPS) and the National Institute of Public Administration.

6.2.2. Research and Advisory Services and other activities

The Authority in fulfilment of its obligation to undertake research on the public procurement system and any developments arising from the system conducted the following activities:

(a) Market Price Index

Section 12 of the PPA requires the Authority to issue a quarterly Market Price Index (MPI) to be used by a Controlling Officer, Chief Executive Officer and PEs for purposes of an informed price decision. The Authority signed a Memorandum of Understanding with the Zambia Statistics Agency for the collection of prices on commonly used items for the purposes of issuing quarterly MPIs. In the year 2023, the Authority published four (4) MPIs on 23rd January, 6th April, 13th July and 26th October, 2023.

The Authority engaged a consultant to develop a computer software to be used in the collection input and analysis of rates for processing and publication of the MPI. The MPI software application was installed on data collection computer tablets. All the data collectors and regional statisticians from all the ten (10) provinces were oriented on the MPI software application.

(b) Research and Advisory Services

ZPPA undertook and concluded four (4) research surveys on public procurement matters. Further, the Authority reviewed and developed Standard Solicitation Documents (SSDs). The review was necessitated by the implementation of the PPA and PPR. The review and development process of the SSDs involved benchmarking against best practices from African countries and the World Bank. The review culminated into the development of fifteen (15) draft SSDs and one (1) User Guide that provides guidance on preparation and utilisation of the SSDs. Furthermore, the Authority provided advisory services on various procurement matters. The summary of the research and development services are detailed in Appendix 14.



Delegates from ZPPA on a study visit in Rwanda on streamlining public procurement operations.

6.3. HUMAN RESOURCE AND ADMINISTRATION

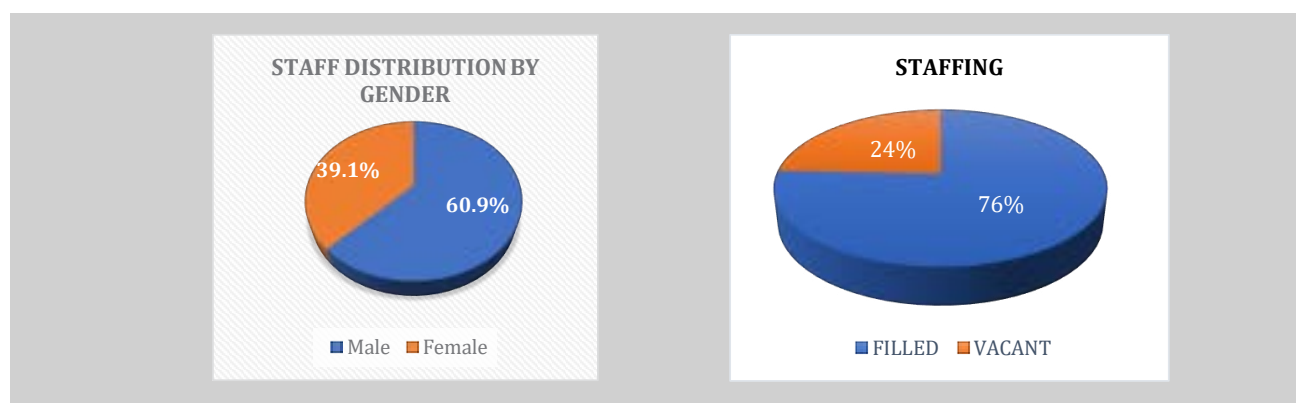
During the period under review, the Authority through Human Resource and Administration (HRA) implemented various programmes in managing its human resource and promoting employee development to discharge the Authority's mandate. To foster a conducive work environment and ensure industrial harmony, the Authority continued to implement programmes that promoted employee motivation, relations and measures to safeguard staff lives at the work place.

During the year under review, ZPPA undertook the activities highlighted below:

6.3.1. Establishment and Structure

The Authority operated at a staff establishment of one hundred and fifteen (115) positions comprising permanent and pensionable and fixed-term contract positions. Staff complement was ninety-four (94) comprising of eighty-seven (87) permanent staff, five (5) staff on short-term contracts of one (1) year and two (2) on short term contracts of six (6) months by 31st December, 2023. The distribution of staff by gender in the Authority and staffing was as shown in figure 7 below.

Figure 7: Staff Distribution by Gender and Staffing in 2023



(a) Attrition Rate

The Attrition rate for the year ended 31st December, 2023 was 10.4% as a result of the separation of twelve (12) permanent and temporary staff separated from the Authority with eleven (11) being resignations and one (1) as a result of death. The main reason for resignations was better conditions of service offered by other organisations compared to ZPPA.

(b) Vacant Positions

Out of the one hundred and fifteen (115) permanent and fixed-term contract positions, twenty-eighty (28) positions remained vacant as at 31st December, 2023. The twelve (12) positions that became vacant due to resignations and death were filled in the period under review.

6.3.2. Labour Day

The 2023 labour day was held under the theme 'Accelerating Job Creation for Economic Growth'. The Authority commemorated Labour Day on 14th July, 2023. During the commemoration five (5) deserving members of staff were presented with Labour awards in four (4) different categories. The categories included Most Hardworking Employee, Most Innovative and Resourceful employee, Most Disciplined Employee and Longest Serving Employee.



Recipients of ZPPA Labour Day Awards with management and staff

6.3.3. Women's Day

The Authority commemorated International Women's Day on 8th March 2023, which was held under the theme 'DigitALL: Innovation and technology for Gender Equality'



ZPPA staff marching during the 2023 International Women's Day

6.3.4. Human Resource Development

The Authority facilitated staff development programmes in the year 2023, the following underlisted trainings were conducted:

(a) Continuous Professional Development

During the period under review, the Authority facilitated the attendance of annual continuous professional development (CPD) conference and general meeting for members of staff in line with their respective professional bodies' capacity building requirements.

(b) Training programmes undertaken

During the period under review the Authority facilitated trainings for members of staff as indicated in Table 5 below.

Table 5: Training programmes undertaken

Training Programme	Facilitator	Number of Staff trained
Information Management Strategy	Wayama Consultants	1
HPE Blade Administration and HPE Networking	Kamela Training Institute	2
Financial Investigation and Asset Recovery	International Centre for Asset Recovery (ICAR)	1
Anti-Collusion in public procurement	American Embassy	2
Current Trends in Archives and Records Management	Zambia Archives and Records Management Association	1
HPE Data Protector	Kamela Training Institute	2
Keeping up to date with judicial trends in employment law	ZIHRM	1
F5 Load Balancer, FortiGate Security and FortiGate Infrastructure Training	Kamela Training Institute	2
JAVA Intermediate and Advanced training	Kamela Training Institute	2
Data Management and analysis using SPSS	UNILUS	8
Organizational Culture Transformation master class	ZIHRM	9
Corporate Social Media Management, Personal Branding and Financial Literacy	Zambia Institute of Public Relations and Communication	1
Fleet Management Training	Achievers Africa	6

6.3.5. Health and Wellness

In its effort to promote a healthy work force, the Authority staff in the period under review attended health talk on drugs, free eye screening and participated in aerobics fortnightly. Further, ZPPA employees participated in the sports festival with the Zambia Union of Financial and Allied Workers Union (ZUFIAW) and held weekly sports activities to keep fit.

6.4. INFORMATION AND COMMUNICATION TECHNOLOGY

The Department of Information and Communication Technology (ICT) is responsible for planning, operating and supporting the institutional ICT infrastructure to enable end users carry out their duties effectively and efficiently. Further, the Department of ICT enhances the security of ICT systems to facilitate and sustain daily business operations. During the period under review the following activities were undertaken:

6.4.1. Implementation of Incident Management System

The Authority implemented the incident management system for managing end-user support activities. The system has enhanced capabilities for service delivery to end-users and assists in maintaining trail on all reported complaints or faults to the department.

6.4.2. Enhancement of ICT Infrastructure

The Authority procured and replaced 50% of computers and laptops that had reached end of life to enhance productivity.

6.4.3. Enhanced Telecommunication System

Voice communication is key to the successful collaboration, performance and delivery of institutional goals and targets. During the period under review, the Authority overhauled its voice over internet protocol (VoIP) communication system through the implementation of Grandstream VoIP system that incorporates the unified call manager (UCM), with call centre features for implementation of help desk functions.

6.4.4. Help Desk Implementation

Provision of help in real time online to suppliers and PEs is key to the successful implementation of the e-GP system. During the period under review, the online help desk functions were successfully configured by ZPPA to facilitate effective and efficient communication with its clients. The interactive voice response (IVR), call hunting, call escalation, voice recording and other functions were incorporated as help desk function to ensure effective communication with clients.

6.4.5. Security End Point Protection Implementation

Organizations must protect their devices to prevent hackers from having unauthorized access to network application and data stores.

During the period under review, the Authority implemented endpoint security software that combines advanced tools and threat intelligence detector to find and eliminate both known and emerging malware risks. The network administrator can now centrally manage endpoint solution, thereby reducing the risk of security incidents.

6.5. BOARD AND LEGAL AFFAIRS

The role of the Board and Legal Affairs Department is to provide legal advisory services to the Authority to ensure that it performs its functions in accordance with the provisions of the PPA, PPR and other relevant legislation. In addition, the Department is responsible for coordinating Board and Board Committee meetings in line with the PPA and principles of corporate governance.

6.5.1. Legal Services

During the period under review, the Department provided legal advisory services on various matters including appeals and investigations arising from public procurement. In 2023, the Authority had two (2) matters in court related to decisions made by the Authority on appeals. In addition, the Authority had two (2) arbitration matters, one (1) was related to an appeal decision while the other was an appeal against suspension of a bidder from participating in public procurement for non-performance of contractual obligations.

(a) Matters in Court

The first matter related to an appeal that the Authority declined to consider on account that the process which was the subject of the appeal was not a procurement process within the definition in the PPA. Therefore, the appeal related to a matter that was outside the jurisdiction of the Authority. The complainant being dissatisfied with the decision of the Authority, applied for leave to commence Judicial Review proceedings. As at 31st December, 2023, the High Court had not yet rendered a decision on the application for leave.

The second matter related to an appeal decision wherein the Authority directed a PE to cancel a tender

process. The successful bidders in the tender process applied for leave to commence Judicial Review proceedings. The Court dismissed the application for leave to apply for Judicial Review on the basis that the Applicant should have commenced arbitration proceedings in line with section 100 of the PPA.

(b) Arbitration Proceedings

The first matter related to the interpretation of the provisions of the PPA and PPR on submission of appeals to the Authority. A bidder contended that the provisions of the PPR on appeals were inconsistent with the provisions of the PPA and sought a declaration from the High Court to that effect. The High Court held that the provisions of the PPR on appeals were not inconsistent with the provisions of the PPA but nonetheless rendered judgment in favour of the bidder. The Authority filed an appeal in the Court of Appeal against the said judgment because the Court rendered a Ruling on the validity of the appeal when the parties had agreed that the issue would be addressed through arbitration in line with the PPA. The Court of Appeal upheld the appeal from the Authority. The Court of Appeal further ruled that the parties could proceed to arbitration on the issue of the validity of the appeal. The parties agreed on the appointment of an arbitrator in May, 2024. However, as at 31st December 2023, the Claimant had not taken any further steps in the matter owing to discussions to resolve the matter amicably.

The second matter related to a bidder who challenged its suspension from participation in public procurement for a period of twelve (12) months for non- performance of contractual obligations. The matter was referred to arbitration pursuant to section 99 of the PPA. The parties agreed on the appointment of a single Arbitrator to consider the matter and a hearing was subsequently held in November, 2023. However, as at 31st December 2023, the Ruling in the matter had not yet been rendered by the Arbitrator.

6.5.2. Legislative Review

During the period under review the Authority finalized the review of the proposed amendments to the PPA, No. 8 of 2020 in collaboration with the Ministry of Justice and Ministry of Finance and National Planning. The amendments were necessary to enhance efficiency in procurement processes. The amendments included the removal of the requirement for the Authority to approve PRAs for PEs, reduction of the timeframe for publication of a notice of the best evaluated bidder from ten (10) days to five (5) days, restriction of the requirement for clearance of contracts by the Attorney General to contracts above the simplified bidding or selection thresholds, removal of the requirement for clearance of contracts by the Treasury, among others. The amendments are contained in the Public Procurement (Amendment) Act, No. 17 of 2023.

6.5.3. Board and Board Committees

The Board is responsible for the overall stewardship of the Authority and oversees the execution of its corporate mandate by management. The Board is responsible for:

- (a) the development/approval of the Authority's vision, mission statement, goals and strategic plans, business plans, policies, financial statements and annual budget;
- (b) guiding management in strategic decision-making;
- (c) overseeing management's discharge of duties and determining the terms and conditions of service of the staff of the Authority;
- (d) monitoring the Authority's governance framework, policies, procedures and practices; and
- (e) ensuring that the Authority has appropriate controls and systems that work effectively.

In line with its mandate, in 2023, the Board reviewed quarterly reports on capacity building and compliance monitoring activities undertaken by the Authority such as procurement audits, capacity assessments and monitoring of contracts in various PEs. In addition, the Board reviewed quarterly reports on the

implementation of the e-GP system, budget performance and internal audit. Further, the Board approved the audited financial statements for the Authority for the financial year ended 31st December, 2022 and the 2024 budget and work plan for the Authority.

6.5.4. Public Relations Unit

As part of ZPPA's drive to improve brand visibility, credibility and performance and to enhance stakeholder awareness on public procurement, the following activities were undertaken in 2023:

(a) Implementation of the ZPPA 2023 -2026 Communication Strategy

In the year under review, the 2023-2026 ZPPA Communication Strategy was approved by the Board of Directors and the strategy was implemented in June 2023. The Communication Strategy comprises a robust Communication Plan which defines the communication objectives, communication activities and key messages that ZPPA will undertake for three (3) years commencing June 2023. In addition, a Crisis Communication Plan and a monitoring and evaluation framework which includes performance indicators and means of verification were developed as parts of the strategy.

(b) Increasing stakeholder awareness of ZPPA operations and mandate

During the period under review, the Authority issued fifteen (15) press releases to the media entities in Lusaka and community radio stations in Livingstone, Kitwe, Solwezi and Ndola. Media interviews and news clips were undertaken on various public procurement issues. A total of twenty-one (21) radio programmes were produced and aired on ZNBC and community radio stations which included Lubuto radio in Kaputa district which covers Mpulungu, Nsama and Kaputa districts, Liberty radio in Mporokoso which covers Kasama and the surrounding towns, radio Lwansanse covering Chilubi mainland and the Island, Luwingu, Lupososhi and Nsama districts. Other live radio phone in programmes were aired in Mwinilunga and Solwezi towns and the topics covered during the Live discussions were on the ZPPA mandate and the e-GP implementation. Further, the Authority aired nine (9) radio programmes on Phoenix FM radio in Lusaka and three (3) television programmes on Prime TV. Some of the topics discussed included contract management, highlights of the PPR,2022, procurement planning, the MPI and PRA. Further, Public Relations Unit co-ordinated monthly virtual stakeholder engagements that were undertaken in liaison with the Department of Research and Capacity Development.

(c) Media and Public Engagement



Journalists and ZPPA employees during the 2023 fourth quarter press briefing

The general public is one of the primary target groups for ZPPA. The public needs to be communicated to frequently for them to adequately understand the mandate of ZPPA and the public's role in public procurement. In 2023, the Authority held four (4) quarterly press briefings to sensitise the public on its operations.



ZPPA management addressing the press in a quarterly briefing.

(d) Publications

ZPPA published four hundred (400) copies of the 2022 Annual Report highlighting activities the Authority undertook in the year 2022. A total of four (400) hundred newsletters were printed and distributed to various stakeholders. Further, fourteen thousand (14,000) brochures were printed and distributed to stakeholders across the country. The brochures covered eight (8) different topics. The purpose for all the publications was to sensitize ZPPA's stakeholders through the dissemination of information.

(e) Exhibitions



ZPPA stand at the 2023 Lusaka Agricultural and Commercial Show

ZPPA took part in the 57th Zambia International Trade Fair (ZITF) which was held from 28th June 2023 to 4th July 2023 in Ndola. The Authority interacted with the public and took advantage of the opportunity to market the operations of ZPPA on local community radios such Ichengelo, the Sun FM and a commercial television and radio. Further, the Authority participated at the 2023 Lusaka Agricultural and Commercial Show which took place from 2nd to 7th August 2023.

Photos below depict stakeholder engagement and ZPPA staff at the two shows.



ZPPA staff interacting with clients at the Lusaka Agricultural and commercial show.



ZPPA staff attending to clients during the Zambia International Trade fair.

6.6. ELECTRONIC GOVERNMENT PROCUREMENT

The e-GP Unit is responsible for managing the implementation and roll out of the e-GP system to all PEs in accordance with the Authority's mandate of organizing and maintaining systems for the management of procurement data on public procurement opportunities, contract awards and other information of public interest. The following were the 2023 activities undertaken in accordance with the Authority's 2022-2026 Strategic Plan:

6.6.1. Update on tenders published on the system and usage of the system

ZPPA has been carrying out activities to enhance usage of the e-GP system by PEs and suppliers. The use of the e-GP system results in enhanced efficiency, accountability and integrity in public procurement.

In 2023, a total of seventeen thousand, one hundred and fifty-eight (17,158) tenders from two hundred and twenty-one (221) PEs were published on the e-GP system.

6.6.2. Training of procuring entities and suppliers in the usage of the e-GP system

ZPPA trained two hundred and three (203) PEs from Central, Lusaka, Southern, Northern Western, Northern, Copperbelt and Western Provinces in full usage of the e-GP system in 2023.



e-GP system supplier training in Chitambo district



e-GP system supplier training on Chilubi Island

The Authority held workshops in collaboration with several Local Authorities and trained one thousand seven hundred and sixty-eight (1,768) suppliers in the usage of the e-GP system in Southern, Central, Copperbelt, Muchinga, Northern, Luapula and Lusaka Provinces. In addition, seventeen thousand, five hundred and sixty-eight (17,568) suppliers were oriented through the ZPPA Lusaka and Copperbelt help desks.

ZPPA in collaboration with the Ministry of Local Government and Rural Development conducted e-GP supplier trainings in seventy-five (75) districts under the Zambia Devolution Support Programme as follows:

1. Luapula Province - Chiengi, Mwense, Nchelenge, Samfya, Milenge, Lunga;
2. Mwanabombwe, Chipili and Chembe districts;
3. Copperbelt Province - Lufwanyama, Chingola, Mpongwe, Kalulushi;
4. Mufulira and Chililabombwe districts;
5. North-Western Province - Chavuma, Zambezi, Manyinga, Kabompo;
6. Kasempa, Ikelenge, Mwinilunga and Solwezi districts;
7. Eastern Province – Chadiza, Lundazi, Chama, Petauke, Mambwe, Chipata;
8. Nyimba, Katete, Kasenengwa and Lusangazi districts;
9. Lusaka Province – Luangwa, Rufunsa, Kafue, Chilanga and Chongwe districts;

10. Northern Province – Chilubi, Mbala, Mporokoso, Mpulungu, Kasama; and
11. Mungwi, Senga Hill, Luwingu, Kaputa and Nsama.

ZPPA undertook sixty-one (61) site visits in North -Western, Northern, Southern, Copperbelt and Lusaka Provinces. From the sixty-one (61) PEs visited; the Authority observed that there was low usage of the system by some PEs. ZPPA urged Controlling Officers and Heads of Procurement Units to fully implement the e-GP system in line with section 16 of the PPA. It was further explained to them that failure to use the system would result in administrative sanctions in accordance with section 105 (1) (c) of the PPA.

6.6.3. Supplier Registration

The Authority continued to register suppliers of goods, works and services on the e-GP system. As at 31st December 2023, thirteen thousand six hundred and twenty-eight (13,628) suppliers were registered on the system, bringing the total number to seventy-one thousand, one hundred and two (71,102) registered suppliers on the e-GP system.

6.7. INTERNAL AUDIT

The Internal Audit Department is responsible for providing an independent, objective, risk-based assurance and consulting activity designed to add value and improve the Authority's operations. The Internal Audit Department provides independent assurance that the Authority's risk management, governance and control processes are operating efficiently and effectively. In the year 2023, the risk based annual plan was executed in full. Significant findings were brought to the attention of the Audit and Risk Committee of ZPPA and its Board of Directors. In addition, to quarterly progress reports, significant risks facing the Authority were also presented to the Board.

Management undertook quarterly risk reviews. Inadequate funding continued to be a major challenge for most of the significant risks highlighted. The Authority received supplementary funding for some of the key risks from the Ministry of Finance and National Planning. However, the Authority has continued to request for additional funding.

6.8. FINANCE

The Finance Department is responsible for the overall financial management of the Authority's budgeting, resource mobilization and preparation of financial reports for decision making. The Department prepared the financial statements for 2023. The financial statements were audited by AMG Global Chartered Accountants and presented fairly in all material respects of the financial position of the Authority. The audited financial statements are attached to this report.



**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2023**

7.1. General Information

Country of Incorporation	Zambia
Nature of business	Zambia Public Procurement Authority (ZPPA/the Authority) was established by the Public Procurement Act No. 8 of 2020. The Authority's main activity is the regulation of the procurement of goods, works and services for government and parastatal bodies. The Authority's operations are financed through Government grants and other sources.
Registered office	Stand No. 11790 Sub-J; Off Alick Nkhata Road, Chisekela Road Longacres Lusaka
Business address	Stand No. 11790 Sub-J; Off Alick Nkhata Road, Chisekela Road Longacres P. O. Box 31009 Lusaka
Postal address	P.O Box 31009 Lusaka
Bankers	<p>ABSA Bank Plc Stand No. 2374 Kelvin Siwale Road P.O Box 31936 Lusaka</p> <p>Micro Finance Zambia Limited Head Office, 2nd & 3rd floors. Chanik House Cairo Road P.O Box 31060 Lusaka</p> <p>Standard Chartered Bank Plc Standard Chartered House Stand No. 4642 Corner of Mwaimwena Road and Addis Ababa Drive P.O Box 32238 Lusaka</p> <p>Zambia Industrial and Commercial Bank Plc Longacres Mall Office Block 5th Floor Stand No. 27395 Alick Nkhata Road P.O Box 30228 Lusaka</p> <p>Zambia National Commercial Bank Plc Cairo Road Branch Cairo Road P.O Box 37932 Lusaka</p>
Auditors	AMG Global Chartered Accountants (Zambia) No. 6, Lagos Road Rhodes Park P.O Box 37893 Lusaka

7.2. Statement of Directors' Responsibilities

The Directors are required, in terms of the Public Procurement Act No. 8 of 2020, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the Authority as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards (IFRSs). The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with IFRSs and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

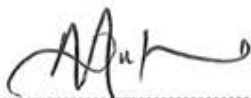
The Directors acknowledge that they are ultimately responsible for the system of internal financial control established by the Authority and places considerable importance on maintaining a strong control environment. To enable the Authority to meet these responsibilities, the Board sets standards for internal controls aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Authority and all employees are required to maintain the highest ethical standards in ensuring the Authority's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Authority is on identifying, assessing, managing and monitoring all known forms of risk across the Authority. While operating risk cannot be fully eliminated, the Authority endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by Management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Directors have reviewed the Authority's cash flow forecasts for the year ending 31 December 2024 and, in the light of this review and the current financial position, they are satisfied that the Authority has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the Authority's financial statements. The financial statements have been examined by the Authority's external auditors and their report is presented on pages 6 to 8.

The financial statements, set out on pages 10 to 29 which have been prepared on the going concern basis, were approved by the Board on.....21/01/25..... and were signed on its behalf by:



.....
ACTING DIRECTOR GENERAL



.....
BOARD CHAIRMAN

7.3. Directors' Report

Directors have pleasure in submitting their financial report for the year ended 31 December 2023.

1. Principal Mandate

The mandate of the Authority is to regulate and monitor public procurement in Zambia in accordance with the Public Procurement Act No. 8 of 2020.

2. Financial Results

2.1 The Authority's results for the year were as follows:-

	2023 K	2022 K
Income	70 152 928	80 515 281
Total comprehensive (deficit)/surplus	(12 237 543)	15 949 652

2.2 The Authority recorded a deficit in 2023, largely due to reduced income levels. The Authority only received 11 grants instead of 12 in 2023 and there was a reduction in some other income streams. There was an increased level of activities in 2023 such as trainings coupled with an increase in other costs due to exchange rate fluctuations. In addition, the deficit (loss) arose on account of income for carry over funds which was already recognised in the previous year (2022) but expenditure occurred during the year under review - 2023. Income is recognised in the year it is received and expenditure is accrued at year end of the year. The deficit was covered by the surplus that was realised in the 2022.

3. Property, plant and equipment

During the year, the Authority acquired property and equipment worth K15 764 841 (2022: K2 445 895). It also disposed of property and equipment with a cost of K49 778 (2022: K559 607).

4. Employees

The average number of employees during the year was 87 (2022: 85) and their total remuneration was K54 719 535 (2022: K49 235 403).

5. Gifts and Donations

The Authority did not make any donation during the year under review. (2022: Nil).

6. Directors and Secretary

6.1 The Directors and Secretary of the Board who served during the year were as follows: -

Mr. Richard M. Chizyuka	Chairman
Mrs. Emmy S. Chenguluka	Vice Chairperson
Mr. Joe Simachela	Board Member
Mr. George Mbasela	Board Member
Mrs. Mumbi K. Mwila	Board Member
Dr. Jones J. Kalyongwe	Board Member
Dr. Edward Lusambo	Board Member
Ms. Pamela Sibanda	Board Member
Eng. Charity Chola	Board Member

Mr. Sunday Chikoti	Board Member
Mrs. Milika N. Musonda	Board Member
Mr. Musokotwane Sichizuwe	Board Member
Mrs. Idah C. Chella	Ex-Officio
Ms. Mwaka Ndhlovu	Secretary

The Directors and Secretary of the Board who served up to the date of this report were as follows: -

Dr. Jones J. Kalyongwe	Chairman
Dr. Michael Mulenga	Board Member
Mrs. Theresa M. L. Kampata	Board Member
Mrs. Mumbi K. Mwila	Board Member
Ms. Pamela Sibanda	Board Member
Eng. Charity Chola	Board Member
Mrs. Milika N. Musonda	Board Member
Mr. Musokotwane Sichizuwe	Board Member
Mr. Justin Matimuna	Ex-Officio
Ms. Mwaka Ndhlovu	Secretary

6.3 The Authority had the following Board Committees during the year whose members were:

Finance and Administration

Mrs. Mumbi K. Mwila - Chairperson
 Mr. Crispin Chilikwela
 Mr. Joseph N. Ngulube
 Ms. Pamela Sibanda
 Mrs. Emmy S. Chenguluka
 Mrs. Idah C. Chella (Ex-Officio)
 Ms. Mwaka Ndhlovu (Secretary)

The Finance and Administration Committee members who served up to the date of this report were as follows:

Mrs. Milika N. Musonda - Chairperson
 Mrs. Mumbi K. Mwila
 Mr. Joseph N. Ngulube
 Ms. Pamela Sibanda
 Mr. Innocent M. Kolala
 Mr. Justin Matimuna (Ex-Officio) - Acting Director General
 Ms. Mwaka Ndhlovu (Secretary)

Technical Committee

Dr. Jones J. Kalyongwe - Chairperson
 Mr. George Mbasela
 Eng. James Njolomba
 Eng. Kanyuka Mumba
 Eng. Rachael Zimba
 Mrs. Idah C. Chella (Ex-Officio)
 Mr. Justin Matimuna (Ex-Officio) - Acting Director General
 Ms. Mwaka Ndhlovu (Secretary)

The Technical Committee members who served up to the date of this report were as follows:

Eng. Charity Chola – Chairperson
 Dr. Wallace Mumba
 Mr. Musokotwane Sichizuwe
 Mr. James Njolomba
 Mrs. Rachel Zimba
 Mr. Justin Matimuna (Ex-Officio) - Acting Director General
 Ms. Mwaka Ndhlovu (Secretary)

Risk and Audit Committee

Mr. Joe Simachela - Chairperson
 Mrs. Rose G.K. Malila Phiri
 Ms. Gertrude Musyani
 Mr. Hillard Kabole
 Mr. Moonga Mumba
 Mrs. Idah C. Chella (Ex-Officio)
 Mr. Justin Matimuna (Ex-Officio) - Acting Director General
 Ms. Mwaka Ndhlovu (Secretary)

The Audit and Risk Committee members who served up to the date of this report were as follows:

Mrs. Theresa M. L. Kampata - Chairperson
 Mrs. Rose G.K. Malila Phiri
 Mr. Moonga Mumba
 Mr. David Kajokoto
 Mr. Justin Matimuna (Ex-Officio) - Acting Director General
 Ms. Mwaka Ndhlovu (Secretary)

6.3 Management of the Authority

The management of the Authority during the year was as follows:

Mrs. Idah C. Chella	-	Director General (Contract terminated in April 2024)
Mr. Justin Matimuna	-	Acting Director General
Mr. Kelvin S. Shamizhinga	-	Director Human Resources and Administration
Mr. Musenge Kapindula	-	Director Human Resource and Administration
Mr. Belia Mulenga	-	Director Finance
Mrs. Vida Kamanya	-	Director Compliance Monitoring
Mr. Terry Gunduza	-	Acting Director Research and Capacity Development
Ms. Mwaka Ndhlovu	-	Board Secretary
Mr. Mathew Lusambo	-	Manager – Information Communication Technology
Mrs. Emily L. Mwenda	-	Manager – Internal Audit
Ms. Ethel Nunkwe	-	Manager – Electronic Government Procurement

The management of the Authority up to the date of this report was as follows:

Mr. Justin Matimuna	-	Acting Director General
Mr. Musenge Kapindula	-	Director Human Resource and Administration
Mr. Belia Mulenga	-	Director Finance
Mrs. Vida Kamanya	-	Director Compliance Monitoring
Mr. Terry Gunduza	-	Acting Director Research and Capacity Development
Ms. Mwaka Ndhlovu	-	Board Secretary
Mr. Mathew Lusambo	-	Manager – Information Communication Technology
Mrs. Emily L. Mwenda	-	Manager – Internal Audit
Ms. Ethel Nunkwe	-	Manager – Electronic Government Procurement

7. Other material facts, circumstances and events

The Directors are not aware of any material facts, circumstances or events which occurred between the accounting date and the date of this report which might influence an assessment of the Authority's financial position or the results of its operations.

8. Annual Financial Statements

The Annual Financial Statements are set out on pages 10 to 29.

9. Auditors

The Authority's auditors, AMG Global Chartered Accountants (Zambia), have indicated their willingness to continue in office and a resolution for their reappointment may be proposed at an appropriate Board Meeting.

By order of the Board:



Mwaka Ndhlovu
BOARD SECRETARY

Date: 21.01.25

7.4. Auditors' Report

We have audited the accompanying financial statements of Zambia Public Procurement Authority, set out on pages 10 to 29, which comprise the statement of financial position as at 31 December 2023, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Zambia Public Procurement Authority (ZPPA) as at 31 December 2023 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) (modified to take into account the nature of the organisation) and the requirements of the Public Procurement Act No. 8 of 2020.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirements that are relevant to our audit of the financial statements in Zambia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There were no key audit matters to report on during the current period.

Other information

The Directors are responsible for the other information. The other information comprises the Directors' Report as required by the Public Procurement Act No. 8 of 2020, which we obtained prior to the date of this report. Other information does not include the audited annual financial statements and our auditor's report thereon.

Our opinion on the audited annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

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

A list of the names of partners is available at the office address

AMG Global Chartered Accountants (Zambia) is a professional, auditing, accounting and business advisory service firm and is a member of AMG Global Association, a Swiss Verein. Member firms of the AMG Global network firms are affiliated with AMG Global Association. No member firm has any authority to obligate or bind AMG Global Association or any member firm vis-a-vis third parties, nor does AMG Global Association have any such authority to obligate or bind any member.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and in the manner required by the Public Procurement Act No. 8 of 2020, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

We also provide those charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements of the Zambia Public Procurement Authority as of 31 December 2023 have been, in all material respects, properly prepared in accordance with the provisions of the Public Procurement Act No. 8 of 2020.



AMG Global
Chartered Accountants



Dr. Friday Nyambe
Practising Certificate Number: M/PC NO.0001417
Partner signing on behalf of the firm

Date 24 January 2025

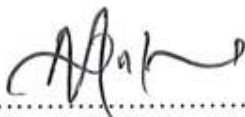
7.5. Statement of Comprehensive Income

	Note	2023 K	2022 K
Income	6	70 152 928	80 515 281
Administrative costs	7	(87 730 081)	(67 931 691)
Other operating costs	8	(1 541 677)	(1 233 692)
Total expenditure		<u>(89 271 758)</u>	<u>(69 165 383)</u>
Operating (loss)/surplus		<u>(19 118 830)</u>	<u>11 349 898</u>
Net financing income	9	6 881 287	4 599 754
Total comprehensive (loss)/surplus		<u><u>(12 237 543)</u></u>	<u><u>15 949 652</u></u>

7.6. Statement of Financial Position

		2023 K	2022 K
ASSETS	Note		
Non current assets			
Property and equipment	10	39 872 587	26 154 197
Loan receivables	11	4 051 762	4 997 053
		<u>43 924 349</u>	<u>31 151 250</u>
Current assets			
Inventory	12	515 050	511 789
Accounts receivables	13	1 146 406	1 396 256
Cash and cash equivalents	14	82 715 712	85 255 881
		<u>84 377 168</u>	<u>87 163 926</u>
Total assets		<u>128 301 517</u>	<u>118 315 176</u>
EQUITY AND LIABILITIES			
Equity			
Capital grants	15	32 260 844	18 542 454
Revaluation reserves		7 928 041	7 928 041
Accumulated fund		69 316 782	81 554 325
Total accumulated funds		<u>109 505 667</u>	<u>108 024 820</u>
Current liabilities			
Accounts payables	16	18 795 850	10 290 356
Total liabilities		<u>18 795 850</u>	<u>10 290 356</u>
Total Equity and liabilities		<u>128 301 517</u>	<u>118 315 176</u>

The financial statements on pages 10 to 29 were approved by the Board on ...21/11/25... and were signed on their behalf by: -



.....
ACTING DIRECTOR GENERAL



.....
BOARD CHAIRMAN

7.7. Statement of Changes in Equity

	Accumulated fund K	Revaluation Reserve K	Capital grant K	Total K
Balances as at 31 December 2021	65 604 673	1 766 298	17 540 414	84 911 385
Total comprehensive surplus for the year	15 949 652	-	-	15 949 652
Revaluation surplus	-	6 409 492	-	6 409 492
Impairment loss	-	(247 749)	-	(247 749)
Received during the year	-	-	2 445 895	2 445 895
Amortisation of grants	-	-	(1 423 856)	(1 423 856)
Released to income statement	-	-	(19 999)	(19 999)
	<u>81 554 325</u>	<u>7 928 041</u>	<u>18 542 454</u>	<u>108 024 820</u>
Balances as at 31 December 2022	81 554 325	7 928 041	18 542 454	108 024 820
Total comprehensive loss for the year	(12 237 543)	-	-	(12 237 543)
Received during the year	-	-	15 764 841	15 764 841
Amortisation of grants	-	-	(2 046 274)	(2 046 274)
Released to income statement	-	-	(177)	(177)
	<u>69 316 782</u>	<u>7 928 041</u>	<u>32 260 844</u>	<u>109 505 667</u>
Balances as at 31 December 2023	69 316 782	7 928 041	32 260 844	109 505 667

7.8. Statement of Cash Flows

	Note	2023 K	2022 K
NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating cash flows			
Operating (loss)/surplus		(19 118 830)	11 349 898
Adjustments for items not affecting cash flows:			
Depreciation on property and equipment	10	2 046 274	1 423 856
Profit on disposal of property and equipment		(32 501)	(177 928)
Amortisation of capital grant	15	(2 046 274)	(1 423 856)
Release from capital grant	15	(177)	(19 999)
Net operating cash flows before reinvestment in working capital		(19 151 508)	11 151 971
(Increase)/decrease in inventory		(3 261)	206 797
(Decrease)/increase in accounts receivables		249 850	(143 126)
Increase in accounts payables		8 505 494	3 967 136
Net cash flows from operations		<u>(10 399 425)</u>	<u>15 182 778</u>
Return from investments and servicing of finance			
Net financing income	9	6 881 287	4 599 754
Net cash flows from operating activities		<u>(3 518 138)</u>	<u>19 782 532</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of property and equipment		32 678	197 928
Purchase of property and equipment	10	(15 764 841)	(2 445 895)
Net cash from investing activities		<u>(15 732 163)</u>	<u>(2 247 967)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash received/ (issued) from loans receivables		945 291	(4 038 642)
Proceeds from capital grant	15	15 764 841	2 445 895
Net cash flows from financing activities		<u>16 710 132</u>	<u>(1 592 747)</u>
(Decrease)/increase in cash and cash equivalents		(2 540 169)	15 941 818
Cash and cash equivalents at the beginning of the year		85 255 881	69 314 063
Cash and cash equivalents at the end of the year	14	<u>82 715 712</u>	<u>85 255 881</u>

7.9. Accounting Policies and Notes to the Financial Statements

1 STATUS AND ACTIVITIES

The principal activity of the Authority is to regulate the procurement of goods, works and services for the government and parastatal bodies. The Authority operates under an Act of Parliament, the Public Procurement Act No. 8 of 2020. The address of its registered office is Stand No. 11790, off Alick Nkhata Road, (behind UN building), Lusaka Zambia.

2 GOING CONCERN

The financial statements have been prepared on the going concern basis, which assumes that the Authority will continue in operational existence for the foreseeable future. The validity of the going concern assumption is dependent upon the Authority being able to attract continued support from the Government of the Republic of Zambia in order to meet the Authority's financial obligations. The Government of the Republic of Zambia (GRZ) is committed and willing to continue to provide the necessary financial support to the Authority to meet its financial obligations.

If the Authority were unable to continue in operational existence for the foreseeable future, adjustment would have to be made to reduce the statement of financial position values of assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify assets and long-term liabilities as current assets and liabilities.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Statement of compliance

The financial statements of Zambia Public Procurement Authority have been prepared in compliance with International Financial Reporting Standards (IFRSs) and the requirements of the Public Procurement Act No. 8 of 2020.

The principal accounting policies of the Authority, which are set out below, are consistently followed in all material respects.

3.2 Basis of measurement

These financial statements were prepared under the historical cost convention, except for financial assets classified as fair value through profit or loss (FVTPL).

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for, leasing transactions that are within the scope of IAS 17, and measurements that have some similarities to fair value but are not fair value, such as value in use in IAS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

The financial statements are presented in Zambia Kwacha (K), which is also the Authority's functional currency.

3.3 Judgement and estimates

The preparation of financial statements in compliance with IFRS requires Management to make certain critical accounting estimates. It also requires Management to exercise judgment in applying the Authority's accounting policies. The areas involving critical judgments and estimates in applying accounting policies that have the most significant risk of causing material adjustment to the carrying amounts of assets and liabilities recognized in the financial statements are:

- The classification of financial assets and liabilities;
- The residual values, the useful lives of property and equipment and whether assets are impaired; and
- The classification of financial assets at FVTPL, which includes assessing the business model within which the assets are held and whether the contractual terms of the assets are solely payments of principal and interest on the principal amount outstanding.

The classification of financial instruments is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

In addition, the disclosures that Management deemed to be immaterial were excluded from the notes to the financial statements. The determination of the relevance and materiality of disclosures involved significant judgment.

3.4 Foreign currencies

The financial statements of the Authority are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the financial statements the results and financial position of the Authority are expressed in Zambian Kwacha (K) which is the functional currency and the presentation currency for the financial statements.

In preparing the financial statements of the Authority, transactions in currencies other than the Authority's functional currency (foreign currencies) are recorded at the rates of exchange prevailing at the dates of the transactions. At each balance sheet date monetary items denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences are recognised in the income statement in the year in which they arise.

3.5 Income

Grant income are recognised when there is reasonable assurance that conditions pertaining to them will be complied with and that the grants will be received. When the terms of the grants do not specify the expenditure, they are intended to support such a grant is assumed to contribute towards the expenditure that forms the basis of that payment.

Government and other grants received in cash are recognised as income in the year in which they are received.

Grants for revenue expenditure are recognised in the statement of comprehensive income during the period in which they are received. Grants for capital expenditure and donations of non-monetary assets are credited to the Capital Grant account at their cash or fair values. The Capital Grant is transferred to the statement of comprehensive income each year on a systematic and rational basis over the useful lives of the related assets.

3.6 Other income

Income from Training, Appeals, Supplier registration, Interest from staff debtors and sale of tender documents are recognised when receipt is reasonably assured.

Rental income is recognised on a straight line basis over the lease period. Interest income is recognised on a time proportion basis using the effective interest method.

3.7 Net financing income/costs

Net financing income/costs comprise interest payable on borrowings calculated using the effective interest rate method, bank interest receivable, foreign exchange gains and losses that are recognised in the statement of comprehensive income.

3.8 Property, Plant and Equipment

Items of property, plant and equipment are measured at historical cost/ or revalued amounts less accumulated depreciation and any impairment losses.

An assessment is made by the directors at each reporting date whether there is any indication that the asset may have been impaired. If any such indication exists, the Directors carry out a revaluation of the recoverable amount of the asset by independent valuers.

Increases in the carrying amount arising on revaluation of land and buildings are credited to revaluation reserves in equity. Decreases that offset previous increases of the same asset are charged against other reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement and depreciation based on the asset's original cost is transferred from 'other reserves' to retained earnings'.

Expenditure on repairs or maintenance of property, plant and equipment made to restore or maintain future economic benefits expected from the asset is recognised as an expense when incurred.

Depreciation

Depreciation on property, plant and equipment is provided on a straight line basis to write off the gross book value less the expected residual value of the various assets over the period of their expected useful lives as follows:

Leasehold land and building	2%
Office furniture	20%
Plant and Equipment	20%
Motor vehicles	20%

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

3.9 Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognised when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes non-derivative financial assets like loans and receivables with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Authority's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as listed bonds that were previously classified as held-to-maturity under IAS 39.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets that are held within a different business model than ‘hold to collect’ or ‘hold to collect and sell’, and financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

This category also contains equity investments. The equity investments were measured at cost less any impairment charges under IAS 39, as it was deemed that its fair value could not be estimated reliably.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

Financial assets at fair value through other comprehensive income (FVOCI)

The Authority accounts for financial assets at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective is hold to collect the associated cash flows and sell; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in OCI will be recycled upon derecognition of the asset. This category includes listed securities and debentures that were previously classified as ‘available-for sale’.

Impairment of financial assets

IFRS 9’s new impairment requirements use more forward-looking information to recognise expected credit losses – the ‘expected credit loss’ (ECL) model. This replaces IAS 39’s ‘incurred loss model’. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Authority first identifying a credit loss event. Instead the Authority considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk (‘Stage 1’) and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low (‘Stage 2’).

‘Stage 3’ would cover financial assets that have objective evidence of impairment at the reporting date. However, none of the Authority’s financial assets fall into this category. ‘12-month expected credit losses’ are recognised for the first category while ‘lifetime expected credit losses’ are recognised for the second category. Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Guidance note: Credit losses are defined as the difference between all the contractual cash flows that are due to an entity and the cash flows that it actually expects to receive ('cash shortfalls'). This difference is discounted at the original effective interest rate (or credit adjusted effective interest rate for purchased or originated credit-impaired financial assets).

Trade and other receivables and contract assets

The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Financial assets at fair value through other comprehensive income

The Authority recognises 12-month expected credit losses for financial assets at FVOCI. As most of these instruments have an outstanding credit rating, the likelihood of default is deemed to be small. However, at each reporting date the Authority assesses whether there has been a significant increase in the credit risk of the instrument.

In assessing these risks, the Authority relies on readily available information such as the credit ratings issued by the major credit rating agencies for the respective asset. The Authority only holds simple financial instruments for which specific credit ratings are usually available. In the unlikely event that there is no or only little information on factors influencing the ratings of the asset available, the Authority would aggregate similar instruments into a portfolio to assess on this basis whether there has been a significant increase in credit risk.

In addition, the Authority considers other indicators such as adverse changes in business, economic or financial conditions that could affect the borrower's ability to meet its debt obligation or unexpected changes in the borrower's operating results. Should any of these indicators imply a significant increase in the instrument's credit risk, the Authority recognises for this instrument or class of instruments the lifetime ECL.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and derivative financial instruments. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

Derivative financial instruments and hedge accounting

The Authority applies the new hedge accounting requirements in IFRS 9 prospectively. All hedging relationships that were hedging relationships under IAS 39 at the 31 December 2018 reporting date meet the IFRS 9's criteria for hedge accounting at 1 January 2022 and are therefore regarded as continuing hedging relationships. Derivative financial instruments are accounted for at FVTPL except for derivatives designated as hedging instruments in cash flow hedge relationships, which require a specific accounting treatment.

To qualify for hedge accounting, the hedging relationship must meet all of the following requirements:

- there is an economic relationship between the hedged item and the hedging instrument;
- the effect of credit risk does not dominate the value changes that result from that economic relationship; and
- the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the entity actually hedges and the quantity of the hedging instrument that the entity actually uses to hedge that quantity of hedged item.

For the reporting periods under review, the Authority did not have any hedging investments.

All derivative financial instruments used for hedge accounting are recognised initially at fair value and reported subsequently at fair value in the statement of financial position.

To the extent that the hedge is effective, changes in the fair value of derivatives designated as hedging instruments in cash flow hedges are recognised in other comprehensive income and included within the cash flow hedge reserve in equity. Any ineffectiveness in the hedge relationship is recognised immediately in profit or loss.

At the time the hedged item affects profit or loss, any gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss and presented as a reclassification adjustment within other comprehensive income. However, if a non-financial asset or liability is recognised as a result of the hedged transaction, the gains and losses previously recognised in other comprehensive income are included in the initial measurement of the hedged item.

If a forecast transaction is no longer expected to occur, any related gain or loss recognised in other comprehensive income is transferred immediately to profit or loss. If the hedging relationship ceases to meet the effectiveness conditions, hedge accounting is discontinued and the related gain or loss is held in the equity reserve until the forecast transaction occurs.

3.10 Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average cost basis and includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of the business less any selling expenses.

3.11 Provisions

Provisions are recognised when the Authority has a present obligation (legal or constructive) as a result of a past event, it is probable that the Authority will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date taking into account the risk and uncertainties surrounding the obligation.

3.12 Employee benefits

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Authority pays fixed contributions into an independent entity in relation to the State Plan. The Authority has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognized as an expense in the period that relevant employee services are received. The cost of gratuity and annual leave are recognized during the period in which the employee renders the related service. Accruals for employee entitlement to gratuity and annual leave represent the present obligation, which the Authority has to pay as a result of the employee services provided to the reporting date.

The Authority also has an Occupational Pension Scheme where the employee and employer make contributions at rates to be determined from time to time.

4. RISK MANAGEMENT POLICIES

The Authority's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and fair value price risk), credit risk, liquidity and cash flow risks. The Authority's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Authority's financial performance. Risk management is carried out under policies approved by the Board.

4.1 Market risk

a) *Foreign exchange risk*

The Authority is exposed to foreign exchange risk arising from various currency exposures, primary with respect to the United States Dollar. Foreign exchange risk arises from commercial transactions, recognised assets and liabilities in the procurement of commodities for the Central Government. Management has set up a policy to manage their foreign exchange risk against their functional currency. To manage their foreign risk arising from commercial transactions and recognised asset and liabilities, the Authority ensures that it keeps adequate funds in local currency in its bank accounts. Foreign exchange risk arises when commercial transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency.

b) *Fair value price risk*

The Authority is not exposed to fair value price risk as it does not hold publicly-traded equity or commodity instrument that is subject to change in base price from the date of entering into the contract and when the contract is liquidated or right exercised.

c) *Interest rate risk*

The Authority is exposed to interest rate risk as it holds variable interest earning bank deposits and fixed interest staff loans. The Authority's interest-bearing assets are composed of deposits held with Micro Finance Zambia Limited, Zambia Industrial and Commercial Bank (ZICB) and First Capital Bank.

4.2 Credit Risk

Credit risk is the risk of financial loss to the Authority if a counterparty to a financial instrument defaults on its contractual obligations. The Authority is subject to credit risk through its trading and investing activities. The Authority's primary exposure to credit risk arises through its investment securities, cash deposits, accounts receivables and cash equivalents. The Authority evaluates counterparties for credit worthiness where credit risk arises and there are no credit ratings readily available. The counterparties for investment securities and cash equivalents are Bank of Zambia (BOZ), commercial banks and financial institutions licensed by Bank of Zambia.

The Authority holds collateral to cover its credit risk associated with accounts receivables in respect of staff loans and advances and that the credit risk is mitigated by ensuring that staff loans and advances deductions do not exceed 33% of the employee's monthly net pay.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	2023 K	2022 K
Staff loan receivables	4 538 440	5 819 795
Other receivables	659 728	573 514
Cash and cash equivalents	82 715 712	85 255 881
	<u>87 913 880</u>	<u>91 649 190</u>

4.3 Liquidity and cash flow risk

Prudent liquidity management implies maintaining sufficient cash, and the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying businesses, management maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the Authority's liquidity reserve and cash and cash equivalents on the basis of expected cash flow. In addition, the Authority's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet liabilities.

The table below analyses the Authority's financial assets and liabilities into relevant maturity groupings based on the remaining period at the balance sheet to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

CASHFLOW PROJECTIONS - MATURITY GROUPINGS

	On demand K	Due within 3 months K	Due between 3 – 12 months K	Due more than 12 months K	Total K
Financial assets as at 31 December 2023					
Staff loan receivables	-	-	486 678	4 051 762	4 538 440
Other receivables	-	-	659 728	-	659 728
Cash and cash equivalents	82 715 712	-	-	-	82 715 712
	<u>82 715 712</u>	<u>-</u>	<u>1 146 406</u>	<u>4 051 762</u>	<u>87 913 880</u>
Financial liabilities as 31 December 2023					
Accounts payables	-	-	18 795 850	-	18 795 850
	<u>-</u>	<u>-</u>	<u>18 795 850</u>	<u>-</u>	<u>18 795 850</u>
Liquidity gap	<u>82 715 712</u>	<u>-</u>	<u>(17 649 444)</u>	<u>4 051 762</u>	<u>69 118 030</u>
	<u>82 715 712</u>	<u>-</u>	<u>(17 649 444)</u>	<u>4 051 762</u>	<u>69 118 030</u>
	On demand K	Due within 3 months K	Due between 3 – 12 months K	Due more than 12 months K	Total K
Financial assets as at 31 December 2022					
Staff loan receivables	-	-	822 742	4 997 053	5 819 795
Other receivables	-	-	573 514	-	573 514
Cash and cash equivalents	85 255 881	-	-	-	85 255 881
	<u>85 255 881</u>	<u>-</u>	<u>1 396 256</u>	<u>4 997 053</u>	<u>91 649 190</u>
Financial liabilities as 31 December 2022					
Accounts payables	-	-	10 290 356	-	10 290 356
	<u>-</u>	<u>-</u>	<u>10 290 356</u>	<u>-</u>	<u>10 290 356</u>
Liquidity gap	<u>85 255 881</u>	<u>-</u>	<u>(8 894 100)</u>	<u>4 997 053</u>	<u>81 358 834</u>
	<u>85 255 881</u>	<u>-</u>	<u>(8 894 100)</u>	<u>4 997 053</u>	<u>81 358 834</u>

5 NEW STANDARDS AND INTERPRETATIONS

A number of new standards, amendments to standards and interpretations are mandatory for the year ended 31 December 2023 and have been adopted by the Authority where relevant to the Authority's operations.

5.1 NEW RELEVANT STANDARDS NOT YET EFFECTIVE

There are no New Standards and Interpretations that are issued but not yet effective that will have a material effect on the Authority's operations and financial statements.

6 INCOME

6.1 Income mainly represents grants received from the Government of the Republic of Zambia, sales of solicitation documents, rental income and other income as follows:

	2023 K	2022 K
6.2 Analysis		
Government grant (Note 6.3 and Note 17)	55 640 920	72 309 239
Zambia Devolution Support Programme grant	1 500 000	-
World Bank grant	4 108 699	-
Supplier registration fees	7 172 663	6 182 110
Consultancy and capacity building fees	856 425	1 050 265
Appeals by suppliers' fees	80 046	41 300
Property rentals	56 400	68 244
Profit on disposal of property and equipment	32 501	177 928
Donations income	395 820	208 725
Sale of Solicitation Documents	307 269	472 195
Miscellaneous income	2 185	5 275
	<u>70 152 928</u>	<u>80 515 281</u>
6.3 Government grant		
Direct grant – Ministry of Finance and National Planning (MOFNP)	69 359 310	73 311 279
Transfer to capital grant (Note 15)	(15 764 841)	(2 445 895)
Amortisation for the year (Note 15)	2 046 274	1 423 856
Released to income statement during the year (Note 15)	177	19 999
	<u>55 640 920</u>	<u>72 309 239</u>

	2023 K	2022 K
7 ADMINISTRATIVE EXPENSES		
7.1 Analysis		
Accounting/software maintenance charges	7 794 759	4 354 241
Advertising and publications	583 504	105 865
Auditors' remuneration	205 668	294 438
Bank charges	425 938	270 101
Board expenses	758 800	664 700
Depreciation (Note 10.2)	2 046 274	1 423 856
Electricity and water	271 951	283 696
Exhibitions	91 318	-
Insurance	345 891	308 434
Internet	1 101 326	1 015 168
Labour Day and Women's Day expenses	24 235	28 700
Legal and professional fees	2 394 017	14 888
Motor vehicle expenses	1 198 135	764 342
Office rates	27 056	82 563
Other allowances (Note 7.2)	6 850 306	3 829 081
Postage, fax and telephones	114 796	116 230
Printing and stationery	832 933	1 185 743
Repairs and maintenance	1 520 864	935 875
Staff emoluments and allowances (Note 7.3)	54 719 535	49 235 403
Professional Subscriptions	310 546	-
Training expenses	5 285 089	2 991 927
Travelling expenses	827 140	26 440
	<u>87 730 081</u>	<u>67 931 691</u>

7.2 Other allowances include; subsistence allowances, lunch/dinner, out of pocket, funeral expenses, medical expenses and sitting allowances- technical (procurement committee and interviews).

7.3 Staff emoluments and allowances

Allowances	14 359 159	12 045 105
Basic salaries	32 006 806	29 351 421
Gratuity	1 003 405	885 291
Leave pay	3 777 903	3 744 560
Pension	2 031 580	1 858 558
NAPSA – Employer contribution	1 223 965	1 059 443
NHIMA – employer contribution	316 717	291 025
	<u>54 719 535</u>	<u>49 235 403</u>

7.4 The average number of employees during the year was 87 (2022: 85).

	2023 K	2022 K			
8. OTHER OPERATING COSTS					
Entertainment expenses	39 642	45 620			
General office expenses	1 502 035	1 188 072			
	<u>1 541 677</u>	<u>1 233 692</u>			
9. NET FINANCING INCOME					
Foreign exchange loss	(213 859)	(455 773)			
Interest received from investments	6 961 674	4 916 666			
Interest received from staff loans	133 472	138 861			
	<u>6 881 287</u>	<u>4 599 754</u>			
10. PROPERTY AND EQUIPMENT					
	Leasehold properties ZMW	Plant and equipment ZMW	Furniture and fittings ZMW	Motor vehicles ZMW	Total ZMW
10.1 Cost/valuation					
At 31 December 2022	25 729 450	8 625 293	1 036 059	3 305 070	38 695 872
Additions	5 158 337	7 417 971	284 543	2 903 990	15 764 841
Disposals	-	(49 778)	-	-	(49 778)
At 31 December 2023	<u>30 887 787</u>	<u>15 993 486</u>	<u>1 320 602</u>	<u>6 209 060</u>	<u>54 410 935</u>
10.2 Depreciation					
At 31 December 2022	2 679 563	5 751 207	805 835	3 305 070	12 541 675
Charge for the year	514 589	1 362 710	97 615	71 360	2 046 274
Disposals	-	(49 601)	-	-	(49 601)
At 31 December 2023	<u>3 194 152</u>	<u>7 064 316</u>	<u>903 450</u>	<u>3 376 430</u>	<u>14 538 348</u>
10.3 Net book amount					
At 31 December 2023	<u>27 693 635</u>	<u>8 929 170</u>	<u>417 152</u>	<u>2 832 630</u>	<u>39 872 587</u>
At 31 December 2022	<u>23 049 887</u>	<u>2 874 086</u>	<u>230 224</u>	<u>-</u>	<u>26 154 197</u>

10.4 The Authority's buildings (Procurement House and Ibex Hill House) were revalued in 2022 by Government Valuers on the basis of an open market value. The surplus was credited to revaluation reserves. In the opinion of the directors of the Authority, the fair value of leasehold land and building has not changed from valuation date.

	2023 K	2022 K
11. LOANS RECEIVABLES		
Long-term staff loans	4 051 762	4 997 053
	<u>4 051 762</u>	<u>4 997 053</u>
12. INVENTORY		
Stationery, safety clothing and consumables	515 050	511 789
	<u>515 050</u>	<u>511 789</u>
13. ACCOUNTS RECEIVABLES		
13.1 Analysis		
Staff advances (Note 13.2)	486 678	822 742
Other receivables	659 728	573 514
	<u>1 146 406</u>	<u>1 396 256</u>
13.2 Staff advances		
Gross amount	486 678	822 742
Less: Provision for expected credit losses	-	-
	<u>486 678</u>	<u>822 742</u>
14. CASH AND CASH EQUIVALENTS		
14.1 Analysis		
Cash and bank balances (Note 14.3)	29 251 141	27 224 987
Short-term deposits (Note 14.2)	53 464 571	58 030 894
	<u>82 715 712</u>	<u>85 255 881</u>
14.2 Short term fixed deposits		
Micro Finance Zambia Limited	18 280 570	17 914 589
Zambia Industrial and Commercial Bank	35 184 001	40 116 305
	<u>53 464 571</u>	<u>58 030 894</u>
14.3 Cash and bank balances		
ABSA Bank	361 267	117 254
Standard Chartered Bank	3 206 458	16 150 066
Zambia National Commercial Bank (Dollar)	302 083	174 023
Zambia National Commercial Bank (Loan)	347 164	184 688
Zambia National Commercial Bank (Tender sales)	23 410 351	10 597 374
Zambia National Commercial Bank (SPPSFED Project)	1 620 557	-
Petty cash	3 261	1 582
	<u>29 251 141</u>	<u>27 224 987</u>

	2023 K	2022 K
15. CAPITAL GRANT		
Opening balance	18 542 454	17 540 414
Additions during the year (Note 10)	15 764 841	2 445 895
Amortisation for the year (Note 10)	(2 046 274)	(1 423 856)
Released to income statement	(177)	(19 999)
	<u>32 260 844</u>	<u>18 542 454</u>
16. ACCOUNTS PAYABLES		
Trade payables	4 162 959	1 385 811
Provisions	5 217 763	5 005 351
Other accruals	9 415 128	3 899 194
	<u>18 795 850</u>	<u>10 290 356</u>
17. RELATED PARTY TRANSACTIONS		
The Zambia Public Procurement Authority is a regulatory body which was created by an Act of Parliament, Public Procurement Act No. 8 of 2020.		
During the year the following transactions occurred: -		
Grants from the Government of Republic of Zambia		
Direct grant – MOFNP	69 359 310	73 311 279
Transfer to capital grant	(15 764 841)	(2 445 895)
Amortisation for the year	2 046 274	1 423 856
Released to income statement	177	19 999
	<u>55 640 920</u>	<u>72 309 239</u>
Director's remuneration		
Authority allowances – Board/Committees	758 800	664 700
Authority allowances – Technical (PC, Interviews)	19 130	25 000
	<u>777 930</u>	<u>689 700</u>

18. TAXATION

The Authority is exempt from taxation under the Income Tax Act Section 5 (i) of Part III Second Schedule of Chapter 323 of the Laws of Zambia.

19. CAPITAL DISCLOSURE

The Authority is financed mainly through Government grants. It neither has debt nor subordinated instruments. The Authority's objective in managing capital are:

- to meet its objectives as set in the Public Procurement Act No. 8 of 2020; and
- to meet obligations as and when they fall due.

20. COMMITMENTS

There were no capital commitments as at 31 December 2023. (2022: Nil).

21. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 December 2023. (2022: Nil)

22. COMPARATIVE FIGURES

Comparative figures are restated where necessary to afford a reasonable comparison.

23. EVENTS SUBSEQUENT TO THE STATEMENT OF FINANCIAL POSITION DATE

There has not arisen since the end of the financial year any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors, to affect substantially the operations of the Authority, the results of those operations or the state of affairs of the Authority in subsequent financial years.

8. APPENDICES

Appendix 1: Technical Committee

S/N	NAME	INSTITUTION/ASSOCIATION	POSITION
1.	Dr. Jones J. Kalyongwe	Zambia Institute of Purchasing and Supply	Chairperson
2.	Mr. George Mbasela	Cabinet Office	Member
3.	Eng. James Njolomba	Zambia Institute of Purchasing and Supply	Member
4.	Eng. Kanyuka Mumba	Engineering Institution of Zambia	Member
5.	Eng. Rachael Zimba	Information and Communication Technology of Zambia	Member
6.	Eng. Charity K. Chola	Engineering Institution of Zambia	Member
7.	Mrs. Idah C. Chella	ZPPA	Ex officio
8.	Ms. Mwaka Ndhlovu	ZPPA	Secretary

Appendix 2: Finance and Administration Committee

S/N	NAME	INSTITUTION/ ASSOCIATION	POSITION
1.	Mrs. Mumbi Kandeke Mwila	Bank of Zambia	Chairperson
2.	Ms. Pamela Sibanda	SCPM Legal Practitioners	Member
3.	Mr. Crispin Chilikwela	Zambia Institute of Human Resource Management	Member
4.	Mr. Joseph N. Ngulube	Zambia Institute of Chartered Accountants	Member
5.	Mrs. Idah C. Chella	ZPPA	Ex officio
6.	Ms. Mwaka Ndhlovu	ZPPA	Secretary

Appendix 3: Risk and Audit Committee

S/N	NAME	INSTITUTION/ASSOCIATION	POSITION
1.	Mr. Joe Simachela	Attorney General's representative (Ministry of Justice)	Chairperson
2.	Mrs. Rose. G.K. Malila-Phiri	Zambia Institute of Chartered Accountants	Member
3.	Ms. Gertrude Musyani	Law Association of Zambia	Member
4.	Mr. Hillard Kabole	Institute of Internal Auditors	Member
5.	Mr. Moonga Mumba	Information Systems Audit and Control Association	Member
6.	Mrs. Idah C. Chella	ZPPA	Ex officio
7.	Ms. Mwaka Ndhlovu	ZPPA	Secretary

Appendix 4: Procuring Entities Assessed in 2023

No.	PROCURING ENTITY	ASSESSMENT SCORE (%)	COMPLIANCE CLASSIFICATION
1.	Chadiza Town Council	64.75	Fairly Compliant
2.	Eastern Water Supply and Sanitation	79.59	Substantially Compliant
3.	Chadiza District Health Office	63	Fairly Compliant
4.	St Francis Hospital	72	Fairly Compliant
5.	Monze Mission Hospital	65.33	Fairly Compliant
6.	Pemba District Health Office	51.92	Fairly Compliant
7.	Kasiya College	48.5	Non - Compliant
8.	Mazabuka General Hospital	62.4	Fairly Compliant
9.	Mansa General Hospital	82	Substantially Compliant
10.	Samfya District Health Office	83.02	Substantially Compliant
11.	Luapula Province - Provincial Administration	80	Substantially Compliant
12.	Samfya Town Council	61.5	Fairly Compliant
13.	Isoka Trades Training Institute	56.49	Fairly Compliant
14.	Chilonga Mission General Hospital	75.82	Substantially Compliant
15.	Isoka District Health Office	65.07	Fairly Compliant
16.	Shiwangandu District Health Office	54.15	Fairly Compliant
17.	Arthur Davison Children's Hospital	59.60	Fairly Compliant
18.	Mufulira College of Education	58.97	Fairly Compliant
19.	Kitwe City Council	85.8	Substantially Compliant
20.	Kafubu Water and Sewerage Company Ltd	83.29.	Substantially Compliant
21.	North-Western Water Supply and Sanitation Company Limited	61.98	Fairly Compliant
22.	Solwezi General Hospital	68.50	Fairly Compliant
23.	Kalumbila Town Council	53.87	Fairly Compliant
24.	Kalumbila District Health Office	51.50	Fairly Compliant
25.	Zambia Railways	81.4	Substantially Compliant
26.	Lukanga Water and Sanitation Company Limited	72.3	Fairly Compliant
27.	Chibombo District Health Office	65.2	Fairly Compliant
28.	Mulungushi University	71.97	Fairly Compliant
29.	Shangombo Town Council	55.50	Fairly Compliant
30.	Senanga Town Council	51.2	Fairly Compliant
31.	Senanga District Health Office	59.75	Fairly Compliant
32.	Kaputa District Health Office	59.81	Fairly Compliant
33.	Lukashya Trades Training Institute	65.35	Fairly Compliant
34.	Kasama District Health Office	62.0	Fairly Compliant
35.	Kaputa Town Council	49.1	Non-Compliant

No.	PROCURING ENTITY	ASSESSMENT SCORE (%)	COMPLIANCE CLASSIFICATION
36.	Pemba Town Council	73.32	Fairly Compliant
37.	Choma Municipal Council	67	Fairly Compliant
38.	Zimba Town Council	62.01	Fairly Compliant
39.	Kazungula Town Council	67	Fairly Compliant
40.	Chililabombwe Town Council	63	Fairly Compliant
41.	Chililabombwe District Health Office	51.7	Fairly Compliant
42.	Kalulushi District Health Office	37.3	Non-Compliant
43.	Lufwanyama Town Council	39.60	Non-Compliant
44.	Kalomo District Health Office	56.5	Fairly Compliant
45.	Zimba District Health Office	53.3	Fairly Compliant
46.	Kazungula District Health Office	47.4%.	Non-Compliant
47.	Livingstone University Teaching Hospital	70.3	Fairly Compliant
48.	Eastern Provincial Health Office	80.67	Substantially Compliant
49.	Petauke District Health Office	60.11	Fairly Compliant
50.	Ukwimi Trades Training Institute	29.61	Non-Compliant
51.	Vubwi Town Council	68.21	Fairly Compliant
52.	Shangombo District Health Office	45.68	Non - Compliant

Appendix 5: Findings of Compliance Monitoring Assessments Conducted in 2023

No.	Performance Area	Findings	Implication	Recommendations
1	Staffing	36 out of the 52 PEs had fully filled their PU structures.	Some PUs were unable to carry out their procurement activities effectively and efficiently due to inadequate staff.	6 PEs should ensure that their structures are fully filled for efficient and effective operations of the PUs.
		18 out of 52 PEs had communicated changes in the membership of their PC to the Authority.	Non-adherence to section 29 (2) of the PPA.	The non-compliant PEs should ensure that changes in the membership of the PC is communicated to the Authority.
		37 out of the 52 PEs assessed had valid tenure of office for the appointed PC members.	Non-adherence to section 29 (1) of the PPA.	The non-compliant PEs should ensure that the tenure of office for their PC members is valid.
		41 out of the 52 PEs assessed had Officers who were fully paid-up members of ZIPS.	Non- adherence to section 25 (2) of the PPA.	The non-compliant PEs should ensure the officers undertaking procurements have valid ZIPS membership.

No.	Performance Area	Findings	Implication	Recommendations
2	Procurement Process	None of the 52 PEs assessed were consistently using procurement documentation (PRs, RFQs, GRNs, LPOs and Analysis Sheets).	Poor management of the procurement process, inaccurate / inconsistent quotations.	Controlling Officers should ensure that all procurement documents are used and kept in line with regulation 18 of the PPR.
		50 out of the 52 PEs assessed awarded most of the low value procurements carried out through Simplified bidding method based on technical and fiscal considerations and not only on price consideration.	Award of contracts based on price considerations only may result in lowest technically acceptable offers being rejected and PEs may not get value for money.	Evaluation should take into account both technical and fiscal considerations in order to arrive at the lowest technically acceptable offer and achieve value for money in the 24 PEs.
		49 out of 52 PEs were not consistent in referring to the MPI or/and conducting PRA.	Contrary to section 12 of the PPA.	The PEs should comply with section 12 of the PPA on the MPI and PRA.
		19 out of the 52 PEs assessed had evidence that contract managers were appointed.	Contrary to section 76 of the PPA. May lead to poor contract management.	Non-compliant PEs to ensure that contract managers are appointed in line with section 76 of the PPA and regulation 213 of the PPR.
3	Record Keeping	None out of the 52 PEs assessed had complete procurement documentation for low value procurements.	Keeping complete records ensures compliance with regulation 18 of the PPR, protects essential documents and makes retrieval easy.	The non-compliant PUs should start keeping complete procurement records for the entire procurement cycle in line with regulation 18 of the PPR.
4	Reporting	29 out of the 52 PEs assessed submitted one of the reports required by ZPPA - PC minutes, quarterly reports and direct bidding reports).	Non-submission of reports to ZPPA made it difficult to monitor compliance and provide necessary feedback.	The non-compliant PEs should ensure that all reports required by the Authority are submitted pursuant to regulation 6 of the PPR.
5	Resources and Equipment	16 out of the 52 PEs assessed had adequate resources and equipment in the PU such as dedicated motor vehicle, office space, filing cabinets, phone lines, office equipment).	Increased efficiencies in the procurement process and productivity.	The non-compliant PEs should provide adequate equipment for efficient PU operations.
6	e-GP	46 out of the 52 PEs assessed had internet connectivity and requisite ICT equipment for use in the e-GP system.	Enhances usage of the e-GP system when publishing notices and signals in readiness for roll out to the PEs.	The non-compliant PEs should ensure that they urgently procure internet services and adequate ICT equipment in readiness for the implementation of the e-GP system.

Appendix 6: Procurement Audits undertaken in 2023

SN	Name of Institution Audited	District	Date of Audit
1	Mulonga Water Supply and Sanitation Company Limited	Chingola	6 th - 17 th February, 2023.
2	Limestone Resources Limited.	Ndola	27 th March 2023 to 6 th April 2023.
3	Provincial Administration – Southern Province.	Choma	15 th - 26 th May 2023.
4	Nitrogen Chemicals of Zambia	Kafue	5 th - 16 th June 2023.
5	Chingola Municipal Council	Chingola	18 th - 29 th September 2023.
6	Lusaka City Council	Lusaka	2 nd - 13 th October, 2023.
7	Pensions and Insurance Authority	Lusaka	6 th - 17 th November, 2023.
8	Kafue Town Council	Kafue	11 th December 2023 and concluded on 22 nd December 2023.

Appendix 7: Appeal Cases Handled in 2023

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
1 Nkana Water Supply and Sanitation Company Limited	Provision of security services on a one (1) year running contract - Tender No. NWS/Security Services/ 2022-2023.	Appeal ground 1: the appellant alleged that they were disqualified unfairly when they provided evidence of being a 100% owned citizen company. Appeal ground 2: the appellant claimed that the price quoted by the best evaluated bidder was not reasonable which was contrary to section 12 of the PPA. Appeal ground 3: the appellant claimed that the PE conducted a due diligence exercise on the appellant even when they were not the best evaluated bidder.	25/01/2023	06/02/2023	The appeal ground 1 was upheld. The appeal ground number 2 was dismissed, and appeal ground number 3 was upheld. The PE was directed to re-evaluate the bids.	Concluded
2 Luano Town Council	Supply and delivery of a brand-new motor grader - Tender No. LTC/CDF/01/2022/1.	The appellant alleged that they were failed on false grounds on the basis that they were not a citizen owned bidder.	20/02/2023	03/03/2023	The appeal ground was upheld pursuant to section 100 (5) (a) of the PPA. Luano Town Council was directed to re-evaluate the bids submitted for the tender and the Council was further advised to use shareholding as a means for determining whether a bidder is a citizen bidder or not.	Concluded
3 Chililabombwe Municipal Council	EOI for engagement as an agent for vendor levy collection at Kasumbalesa border -Tender No. CMC/PSU/EOI/002/2022.	The company was charged with interference and the company was not evaluated despite having all the necessary requirements.	28/02/2023	28/03/2023	Rejected - The Authority reviewed the bids in accordance with the requirements in the EOI regarding the litigation status and the criteria used in the evaluation report and observed that the comment in the evaluation report on the non-responsiveness of the bid was not in line with the criteria in the EOI. It was observed from the EOI that bidders were required to indicate if there was any outstanding litigation matter pending. Further the Authority observed that HCTTL indicated in their bid under litigation status that they did not have any outstanding litigation cases at the point of bid submission.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
4 Chililabombwe Municipal Council (CMC)	EOI for engagement as an agent for vendor levy collection at Kasumbalesa border – Tender No. CMC/PSU/EOI/002/2022	<ul style="list-style-type: none"> i. The Appellant claimed that the intention by CMC to award Kabomba Loading and Offloading Limited was a misprocurement. ii. That CMC wrongfully disqualified the appellant's bid at evaluation stage and iii. CMC introduced a new criterion that was not in the SD. 	14/03/2023	28/03/2023	<p>Appeal ground 1 was upheld and CMC was directed to re-evaluate.</p> <p>Appeal ground 2 was dismissed as the evidence provided was inconclusive and the bidder was not informed of their disqualification prior to re-advertising the tender.</p>	Concluded
5 Zambia Medicines and Medical Supplies Agency (ZAMMSA)	Tender No. ZAMMSA/ORD/006/2022 – tender for the supply and delivery of essential medicines, medical supplies and consumables.	A supplier contested the intention by ZAMMSA to award the tender for the supply and delivery of essential medicines, medical supplies and consumables.	22/03/2023	29/03/2023	<p>The appeal was upheld in part.</p> <p>Appeal ground 1 was dismissed because the submission by the appellant that the SD specified Vicryl sutures and that these were the original Ethicon brand of Sutures from Johnson & Johnson was incorrect. ZPPA further established that there was no requirement for bidders to provide a Manufacturers Authorisation specifically from Johnson & Johnson.</p> <p>The Appeal ground 2 was dismissed as it was established that ZAMMSA evaluated the bids in accordance with the requirements of the SD and was not required to consider criteria which was not stated in the SD during evaluation in line with section 60(5) of the PPA. The remedy sought was also rejected.</p> <p>Appeal ground 3 was upheld as it was established that through addendum 1 dated 11th November 2022, ZAMMSA altered the specifications for Product 147 from Omnipaque trade name, 300mg, 20ml to Lohexol 350mg, 20ml. Further, it was observed that at evaluation stage (page 38) ZAMMSA failed SMDL by indicating that they did not submit a quotation. However, from the appellants bid, it was established that SMDL did quote for Product 147, Lohexol 350mg/20mls.</p>	Concluded
6 Kapompo Town Council	Tender for the construction of a crossing point at Kasalyawasha in Kapompo of North-Western province.	Introduction of evaluation criteria other than that stated in the SD.	21/03/2023	22/03/2023	N/A	The appeal was withdrawn

	Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
7	Eastern Province Provincial Administration	Tender for the supply, delivery and installation of laboratory equipment for Msekera Research Institute under the Zambia Integrated Forest Landscape Project -ZIFLP/0/MGEE/ZIFP/GO/003/2022	The appellant did not submit certification or evidence of the manufacturer's certified personnel to train the end users and install the equipment as this was a mandatory requirement. However, the bid document stated that the manufacturer's authorization letter should be provided and ours from India were attached. Our engineer's documents and qualifications were attached – the one in charge of installation and training of end users as was required.	27/03/2023	03/04/2023	Dismissed the appeal ground as it was established that the bidder did not attach evidence of the manufacturer's certified personnel to install the equipment and train the end users as required.	Concluded
8	Nkeyema Town Council	Tender for the supply and delivery of one (1) motor grader for Nkeyema Town Council – Tender No. NTC/PSU/CDF/G/01/27/22.	Awarding a public tender to a bidder who is not a citizen owned bidder when there is a citizen bidder who qualifies and Nkeyema Town Council failed us on numerous grounds that are not provided for in the SD	13/02/2023	27/02/2023	The Authority upheld the appeal in whole in line with section 100 (5) (a) of the PPA. The PE was directed to terminate the procurement proceedings of the tender for the supply and delivery of one (1) new motor grader for Nkeyema Town Council - Tender No. NTC/PSU/CDF/G/01/27/22 in accordance with regulation 249 (2) (d) of the PPR, 2022. ZPPA advised the PE to terminate the procurement process and apply sanctions on responsible officers who were involved in the tender process and approvals of the same tender in accordance with section 105 (4) (a) of the PPA.	Concluded
9	Ministry of Local Government and Rural Development (MLGRD)	Appeal against the intention to award the tender for the rehabilitation and upgrading of bituminous standard of 6.7km of selected urban roads in Lusaka City-Tender No. MLGRD/W/CRL/004/2022 LOT 2.	i. Minor deviations cannot be a basis of not awarding a contract. ii. Award of tenders must also include citizen owned entities and the lowest bidder must be given a chance.	19/01/2023	25.01.2023	Both appeal ground 1 and 2 were dismissed as sections 42, 39 and 89 were not violated by the Ministry and therefore, the remedies sought by the appellant could not be granted.	Concluded
10	Ministry of Education	Tender for the supply and delivery of 80,000 re-usable sanitary towels for keeping girls in schools - MOE – Tender No. KGS/002/2022.	Appeal ground 1 -The PE alleged that the supplier did not attach a quotation. Appeal ground 2 - On the financial stage, the bidder indicated the unit price as per e-GP requirement.	24/01/2023	2/02/2023	ZPPA upheld the appeal by Ntanyi Enterprise in pursuant to section 100 (5) (a) of the PPA. Ministry of Education was advised to re-evaluate the tender. Appeal Ground 2 was dismissed.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
11. Ministry of Health	Tender for the proposed renovations and installations of water reticulation for the proposed maternity annexes, mothers' shelters, Out-Patient Department (Opd), Mother and Child Health Facility (MCH), Staff houses and borehole drilling, equipping and reticulation at various health facilities in the Respective Districts Of Eastern (14) and Southern (13) Provinces Under the Peace Health Programme Lot 4.	Wrong bid figures were recorded during bid evaluation; Missing NAPSA certificate for Mach Innovations Limited.	03/04/2023	19/04/2023	The appeal was dismissed and the Ministry of Health was advised to proceed with the procurement process.	Concluded
12. Sinda Town Council	Tender for supply and delivery of brand-new motor grader and tractor backhole loader.	'Sinda Town Council refused and/or neglected to award citizen bidders in line with section 39 (2) of the PPA in Open National Bidding Process' Sinda Town Council did not restrict a CDF tender to citizen bidders as required under the CDF Guidelines in clause 7.4.6 page 41 to prefer suppliers in wards, constituencies, districts & provinces.'	12/04/2023	28/04/2023	Pursuant to section 100 (5) (a) of the PPA, the appeal by Investcorp Zambia Limited was upheld. Council instructed to cancel the procurement proceeding and proceed lawfully in view of section 39 (2) of the PPA.	Concluded
13. Chilanga Town Council	Tender for the supply and delivery of two new motor graders tender No. CTC/CDF/01/2022.	The Council commenced the second procurement process without notifying the bidders the reason for failing their initial bids. The failure by the Council to notify the bidders has denied them a chance to appeal and possibly win the tender.	17/04/23	02/05/23	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in whole. However, the remedy sought to suspend the procurement could not be granted as the appellant was non-responsive. The Authority recommended appropriate administrative sanctions on the responsible officers in line with section 105 (4) (a) of the PPA.	Concluded
14. Luano Town Council	Tender for the supply and delivery of a Brand-New Motor Grader – Tender No. LTC/CDF/01/2022/01.	'Failed in the evaluation on the basis that the bidder is not citizen owned bidder'.	12/04/23	25/04/23	The appeal was upheld in whole in line with section 100 (5) (a) of the PPA and Luano Town Council was instructed to re-evaluate all the bids taking into consideration regulation 103 (1) of the PPR at the technical evaluation stage.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
15. Mpika Town Council	Tender for Supply and delivery of a 14 Ton Roller Compactor (MTC/CDF/16/02/23).	Investcorp Zambia Limited contested the intention by the Mpika Town Council (MTC) to award the tender to the SDG Investments & JMK Zambia Limited and therefore appealed to the ZPPA to review the procurement process of the tender on grounds that the Council refused/neglected to award the tender to citizen bidders which was not in line with section 39 (2) of the PPA.	11/04/23	25/04/23	The appeal ground was upheld but the remedy sought could not be granted because none of the citizen bidders were responsive to the evaluation criteria.	Concluded
16. The Copperbelt University	Tender for the Supply of Graduation Gowns to the Copperbelt University (Cbu/Pu/Reg/007/23).	The recommended bidder provided a wrong sample and had their bid sum reduced.	18/04/23	03/05/23	The appeal was upheld in part. CBU was directed to terminate the procurement proceedings for the tender and proceed in a lawful manner in accordance with regulation 249 (2) (a) and (d) of the PPR,2022.	Concluded
17. Petauke Town Council	Tender for upgrading of Selected Schools in Kaumbwe Constituency of Petauke District Appeal for lot 1 Tender for Zumaire Day Secondary School.	i. The tender box and the box aperture was not large enough to slot in a box of tender documents, so tenders were slotted in per box/lot. The BoQs were submitted per requirements which bill of quantities were printed by the bidder as the PE never gave them copies. Only soft copies. ii. No addendum for deferment of closing date and changes to quotation of works. For certain lots, BoQs not furnished to bidders. iii. The PE started the final contract award notice before the expiry of the notice to the unsuccessful bidders.	24/04/23	09/05/23	The appeal ground was upheld pursuant to section 100 (5) (a) of the PPA and Petauke Town Council was directed to terminate the Tender in line with regulation 249 (2)(d) of the PPR.	Concluded
18. Ngabwe Town Council	Tender for the supply and delivery of 500 school desks – Ngabwe Town Council – Tender No: NTC002/PU/CDF22/02/23 – LOT 2.	The council did not follow the MPI and that the delivery period was not stated in the SD.	26/04/23	04/05/23	The appeal was upheld in part and in line with section 100 (5) (a) of the PPA Ngabwe Town Council was directed to re-evaluate the bids.	Concluded
19. Zambia Tourism Agency	Tender for the provision of Digital Marketing Services for a period of Twelve Months.	An element of content gathering was not included in the technical requirements schedule in the document, Instruction to bidders section VI No. 2'. The complainant stated that they were the lowest bidders as published in the tender opening report on the ZPPA e-GP portal on 17th April 2023.	30/05/23	13/06/23	Appeal ground 1 was upheld while appeal ground 2 was dismissed. Zambia Tourism Agency was advised to re-tender and include all the critical elements in the SD to create a level playing field for all prospective bidders.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
20. Lusaka City Council	Tender for supply and delivery of school desks for various schools 28482/2/113/2022.	'Lusaka City Council awarded contracts to companies not domiciled in Lusaka Central Constituency.	17/05/23	29/05/23	Appeal was dismissed in line with section 100(5) (a) of the PPA and the Authority could not grant GG Platinum Solution the remedy sought considering that there was no requirement for domiciled suppliers to participate in the tender for the supply and delivery of School Desks for various schools in Lusaka Central Constituency.	Concluded
21. ZAMTEL	Tender for the Provision of Outsourced Call Centre Services on a one (1) year running contract.	'As per tender technical requirements the complainant submitted CVs of key call centre management personnel who possess relevant call centre experience' 'Further the complainant's bid was lowest at K1,170,309,00' per month of 1.95 per call and that they complied with requirements of Addendum No.1.'	01/06/23	13/06/23	Pursuant to Section 100 (5) (a) of the PPA 2020, the appeal ground 1 was upheld, appeal ground 2 was dismissed. ZAMTEL was advised to re-evaluate the tender for the provision of Outsourced Call Centre Services on a one (1) year running contract.	Concluded
22. Zambia Airports Corporation Limited (ZACL)	Tender for the supply and delivery of 1,500,000 blank boarding passes and 3,000,000 baggage tags at Zambia Airports Corporation Limited.	The PE published a tender using the Open National Bidding procurement method, without limiting participation to citizen bidders in line with section 39(2) of the PPA, 2020. The closing date for the tender was Wednesday, 7th June 2023, at 10:00 (e-GP system time). The PE instead included a criterion for the application of margins of preference as follows: <input type="checkbox"/> Citizen-influenced company - 4% <input type="checkbox"/> Citizen-empowered company - 8% <input type="checkbox"/> Citizen-owned company - 12% <input type="checkbox"/> Domestically The PE applied preferential treatment (based on the current CEEC categorisation) at commercial and financial evaluation stages. The application of margins of preference in the context of Open National Bidding under section 39 (2) PPA shall give rise to contradictions given the definition of a citizen in section 2 of the PPA.	27/05/23	09/06/23	Both Appeal grounds were upheld and ZACL was directed to issue an addendum that would clearly state the eligibility of bidders in line with regulation 83 (2) (d)(ii) of the PPR in the invitation for bids. Since the tender was scheduled to close on 16th June 2023, ZACL was directed to further extend the tender flotation period by at least a week to give adequate time to the bidders to take into consideration the content of the addendum. ZACL was directed to waive the application of the CEEC preferential procurement margins clause from the commercial and financial evaluation criteria in the SD and not to use the preferential margins during the evaluation of bids.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
23. Ministry of Commerce, Trade, and Industry	Tender for supply, delivery of installation of various equipment at Chirundu, Mwami and Nakonde Boarder Posts .	'Despite numerous attempts to seek clarifications on the discrepancies, inconsistencies and technical requirements in the bid document. The complainant stated that they received no response to their queries despite having submitted them within the allotted period. We therefore believe that our proposal has been harmed by an error of irregularity during the award process as our queries were not answered but questions from other bidders were responded to.'	24/06/23	29/06/23	The appeal was dismissed in whole and the remedy sought could not be granted. As the allegations that the queries from the bidder were not responded to could not be substantiated.	Concluded
24. Mambwe Town Council	Tender for the supply and delivery of Tipper Trucks, Excavator, Water Bowser and Roller Compactor.	"The Council evaluated our bids using a criterion that was not a requirement in the SD."	29/03/23	12/04/23	The appeal was dismissed	14.
25. Zambia Medicines and Medical Supplies Agency	Tender No. ZAMMSA/ORD/006/2022 - Tender for the supply and delivery of essential medicines, medical supplies and consumables.	Sterelin Medical and Diagnostic Services Ltd claimed that; i. 'Item No: 132,133,134,135,136 The Bid specified and requested for Vicryl Sutures. Please note, Vicryl is the original Ethicon brand of Sutures from Johnson & Johnson. We are the sole importer and Distributor for Vicryl Sutures in Zambia under the global distribution partnership with Johnson & Johnson and we offered the exact Vicryl Suture from Johnson & Johnson. ii. 'Item No:77 The background and experience required for a Replacement Product such as Sevoflurane providing the service of technical assessment, placement of Agent Specific Vaporizers, Calibration and training of theatre staff was not included in the tender specifications for the supply and delivery of Sevoflurane.'	27/03/23	04/04/23	The appeal ground was dismissed as it was established that ZAMMSA evaluated the bids in accordance with the requirements of the SD and was not required to consider criteria which was not stated in the SD during evaluation in line with section 60(5) of the PPA. The remedy sought was also rejected.	concluded
26. Ministry of Health	Tender for the supply and delivery of Digital X - Ray Machines - No. MOH/ORD/003/23.	The appellant alleged that: i. Ministry of Health failed to contact the references provided in their bid. ii. Debriefing was not conducted in a professional manner as the officer from the Ministry became too personal.	27 th June, 2023	13 th July 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed both appeal grounds and the remedies sought could not be granted. The Ministry was advised to proceed to the next stage of the procurement process.	Concluded

	Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
27.	Energy Regulation Board	Tender for the provision of fuel marking services for ERB No. ERB/FM/LS/004/2023.	The appellant alleged that the PE indicated that they were not responsive as Form Tech 1 (Proposal Submission Form) was invalid because the authorised signature on the form was different from the specimen in the power of Attorney.	5 th July, 2023	19 th July 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in whole and ERB was directed to re-evaluate the bids.	Concluded
28.	Livingstone City Council	Tender for the supply and delivery of one brand new Tipper Truck. No. LCC/PSU/CP/05.	The appellant alleged that they received the first debrief letter on 28th June 2023 stating that they did not attach technical specifications on their letter head. The appellant further alleged that they received a second letter revoking the reason for failure in the 1st letter giving another reason that the bidder failed on horsepower when the horsepower provided for equipment was accepted in the request for clarification.	5 th July 2023	19 th July 2023	Pursuant to section 100 (5) (a) of the PPA the Authority dismissed ground one based on the fact that the technical specification form in the SD provided that the letter should be on company letter head and signed by the appointed attorney. Ground two was upheld and pursuant to regulation 249(2)(a) of the PPR. Livingstone City Council was directed to re-evaluate the bids.	concluded
29.	Ministry of Health	Tender for the supply and delivery of Digital X - Ray Machines. No. MOH/ORD/003/23.	The appellant alleged that they were disqualified on account of quantity only which was considered as a minor deviation.	6 th July 2023	20 th July, 2023	Pursuant to section 100 (5) (a) of the PPA the Authority dismissed the appeal. The bidder was advised to adhere to requirements in the SD and possible addenda issued by PEs in their future tenders.	Concluded
30.	Kazungula Town Council	Tender for construction of two (2) 1x3 classroom blocks (KZTC/PSU/LOT1/MS/22), four (4) teachers houses (KZTC/PSU/LOT2/MS/22) and construction of 1x2 classroom block at Moomba Secondary (KZTC/PSU/LOT1/MS/22).	The appellant alleged that their bid failed because they did not attach a site visit certificate.	13 th July 2023	27 th July, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in part and the PE was directed to cancel the procurement proceedings in line with regulation 249 (2) (d) of the PPR.	Concluded
31.	National Savings and Credit Bank	Tender for license renewal for Microsoft office 365 and Microsoft enterprises agreement service for the bank for three (3) years period tender No. NSCB/ONB/ICT/010/2023.	The appellant alleged that they were not awarded the tender for not being a citizen bidder in line with section 39 of the PPA.	22 nd June, 2023	10 th July, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld appeal ground in whole and NATSAVE was directed to re-evaluate the bids received and to proceed in a lawful manner.	Concluded
32.	Mwense Town Council	Tender for the supply and delivery of earth moving equipment. No. MTC/PSU/CDF/002/LOT1/2023.	The appellant alleged that placing of various high valued machinery under a single lot limits participation and hinders competition.	19 th July, 2023	4 th August, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal ground in whole and the remedy sought could not be granted.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
Ministry of Green Economy and Environment	Tender for dredging and excavation works for Mpanta - Kasoma Lunga Channel Chainage Lot 1 and 2. No.50869/1/47/2023.	The appellant alleged that the PE violated regulation 6 (2) of the PPR as the Committee acted in a suspicious manner by violating its own dates communicated and therefore lacked integrity.	25 th July, 2023	8 th August 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal in whole and the remedy sought could not be granted. The Ministry was directed to proceed with the procurement proceedings.	Concluded
Ministry of Community Development and Social Services	Tender for supply and delivery of cereals and various legumes for the rainfed cropping component for 2023/2024 farming season to 116 districts within Zambia - Food Security Pack (FSP) Programme. No. MCDSS-RFCC/CL-05/2023.	The appellant alleged that the Ministry erred when conducting evaluation against their bid, as the credit facility on which they were failed was secured from their bank.	28 th July, 2023	14 th August, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal and the remedy sought was not granted. The Ministry was guided to ensure that bidders are debriefed before signing of the contract.	Concluded
Ministry of Community Development and Social Services	Tender for supply and delivery of cereals and various legumes for the rainfed cropping component for 2023/2024 farming season to 116 districts within Zambia - Food Security Pack (FSP) Programme. No. MCDSS-RFCC/CL-05/2023.	The appellant alleged that the Ministry erred when conducting evaluation against their bids, as the credit facility on which they were failed was secured from their bank (appeal similar to No. 9 above).	25 th July, 2023	10 th August, 2023	Pursuant to section 100 (5) (a) of the PPA the Authority dismissed the appeal and the remedy sought was not granted. The Ministry was guided to ensure that bidders are debriefed before signing of the contract.	Concluded
Ministry of Community Development and Social Services	Tender for supply and delivery of cereals and various legumes for the rainfed cropping component for 2023/2024 farming season to 116 districts within Zambia - Food Security Pack (FSP) Programme. No. MCDSS-RFCC/CL-05/2023.	The appellant alleged that the Ministry found their bid unsuccessful at technical Evaluation Stage because the seed specifications were not included in the submission.	1 st August, 2023	18 th August, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal and the remedy sought was not granted as the bidder did not adhere to technical specifications. The Ministry was guided to ensure that bidders are debriefed before signing of the contract and ensure that there is uniformity on the criteria set in the SD and the e-GP system.	Concluded
Mulungushi University	Tender for the supply and delivery of building materials to be used for the construction of a 1000 - seater examination hall at Mulungushi University main campus No.24196/2/9/2023.	The appellant alleged that they were eliminated based on the fact that their NAPSA certificate expired on 30th June when the tender closing date was 10th July. Further, the appellant alleged that NAPSA now only gives quarterly certificates and their system was down at the time of bid submission.	28 th July, 2023	14 th August, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal and the PE was directed to re-evaluate the tender in line with regulation 249 (2) (a) of the PPR.	Concluded

	Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
38.	Ministry of Community Development and Social Services	Tender for the supply and delivery of compound D and Urea fertilizer for the rainfed cropping component for the 2023/2024 farming season to 116 districts within Zambia - Food Security Pack (FSP) Programme- No. MCDSS/RFCC/F-4/2023.	Ascension Enterprise Limited contended that the debrief letter was vague and the grounds on which their bid was deemed non-responsive.	15 th August, 2023	29 th August, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in part. The PE was guided to re-evaluate the bids.	Concluded
39.	Ministry of Community Development and Social Services	Tender for the supply and delivery of compound D and Urea fertilizer for the rainfed cropping component for the 2023/2024 farming season to 116 districts within Zambia - Food Security Pack (FSP) Programme - MCDSS/RFCC/F-4/202.	The appellant alleged that the Evaluation Committee misdirected itself when evaluating the bids on the aspect of the Manufacturer's Authorisation and further that the debrief was withheld to cover up the wrongs by the Ministry.	15 th August, 2023	29 th August 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal and the remedy sought was not granted. The Ministry was advised to proceed with the tender and ensure that bidders are effectively communicated to.	Concluded
40.	Chililabombwe Town Council	Tender for the engagement of an agent for vendor levy collection at Kasumbalesa Boarder Post for Chililabombwe Municipal Council-CMC/PSU-EOI/003/05/2023.	The appellant alleged that the decision not to award them a contract for the engagement of an agent for vendor levy collection at Kasumbalesa Boarder Post for Chililabombwe Municipal Council was unfair as a company without experience was awarded a contract.	15 th August, 2023	1st September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal in whole and the remedy sought could not be granted. However, because of another appeal which was received, the tender remained suspended.	Concluded
41.	Chililabombwe Town Council	Tender for the engagement of an agent for vendor levy collection at Kasumbalesa Boarder Post for Chililabombwe Municipal Council-CMC/PSU-EOI/003/05/2023.	The appellant alleged that they were wrongfully disqualified at evaluation stage.	23 rd August, 2023	6 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal ground and the remedy sought was not granted. The Council was informed to proceed with the intention to award a contract for the engagement of an agent for vendor levy collection at Kasumbalesa Boarder Post.	Concluded
42.	Zambia Information and Technology Authority (ZICTA)	Tender for the engagement of travel agents for the provision of air ticketing services on a three - year framework contract. No. ZICTA/ONB/11/23.	The appellant alleged that the criteria used to evaluate the bids was not stated in the SD.	22 nd August, 2023	6 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in whole and the remedy sought was granted. ZICTA was directed to re-evaluate the tender.	Concluded

Procurring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
43. Kalumbila Town Council	Appeal Against Award of the tender for the Construction of Community Halls in Chitunu and Mukumbi Wards -27787/1/17/2023.	The appellant alleged that they were disqualified on a provision which does not appear in the SD and against procurement rules.	25 th August 2023	8 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in whole. Kalumbila Town Council was directed to re-evaluate the bids.	Concluded
44. Ministry of Fisheries and Livestock	Tender for the supply and delivery of Artificial Insemination Equipment -MFL/DLD/GRZ/G/0036/36/23.	The appellant alleged that <input type="checkbox"/> directorship was used to determine whether their company was a citizen bidder and not the shareholders; and <input type="checkbox"/> Notice to the best evaluated bidder did not breakdown the lots awarded as indicated in the Bid Data Sheet.	28 th August 2023	11 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal in whole and the remedy sought was granted. The Ministry of Fisheries and Livestock was directed to re-evaluate the tender taking into consideration the above observations, the criteria stated in the SD, and provisions of the PPA and PPR.	Concluded
45. Road Development Agency (RDA)	Tender for Output and Performance Based Road Contract (OPRC, Asset Management Contract) for Design, Rehabilitation/Improvement, Routine and Periodic Maintenance Works - Package 5 NorthWestern Province (Kasempa and Mufumbwe Districts) RDA/ICB/CE/001/022.	The appellant alleged that securities were submitted late when in fact not, amounting to misrepresentation of facts.	5 th September 2023	19 th September, 2023	The Authority observed, from documentation and a hearing, that the World Bank procedures and the relevant Procurement Regulations for IPF Borrowers governed the tendering process conducted by the RDA. Consequently, the PPA and the PPR, were not applicable in this particular tender. Therefore, since RDA did not follow the provisions of the PPA in undertaking the procurement proceedings, the Authority could not consider the Appeal under section 100(1) of the PPA	Concluded
46. Lusaka City Council	Tender for supply and delivery of one (1.) 25 Ton Tipper Truck in Mandevu Constituency GDF 2023. No. LCC/PSU/GDF/MC/02-23.	The appellant alleged that they were disqualified on the basis that they were not a citizen bidder when they were a citizen bidder and the tender was restricted to citizen bidders.	7 th September, 2023	21 st September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal. However, the Council was directed to terminate the procurement proceedings due to the irregularity of allowing both citizen and local bidders contrary to section 39(2) of the PPA.	Concluded
47. Ministry of Water Development and Sanitation	Tender for rehabilitation of 5,360 Meters of Munzuma Rising Mains - MWDS/PSU/W/08/2023.	The appellant alleged that the Evaluation Committee recommended the tender to be re-advertised due to non-submission of five (5) years audited statements contrary to ZPPA Circular No. 19 of 2022.	7 th September, 2023	21 st September, 2023	Pursuant to section 100 (5) (a) of the PPA, the appeal ground was upheld and the remedy sought was granted by ZPPA. The Ministry was directed to re-evaluate the bids.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
48. Zambia Revenue Authority	Tender for the printing, supply and delivery of 78,850 Reel Type and 20,000,000 Pre - Cut Format Cigarette Duty Stamps - No. ZRA/ONB/015/23.	The appellant alleged the following: <input type="checkbox"/> ZRA issued a notice of best evaluated bidder to a foreign bidder whose official address is in India; and <input type="checkbox"/> when bids were opened, the price quoted by the best evaluated bidder was different from the price on the notice of best evaluated bidder.	7 th September, 2023	21 st September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld appeal ground one but the remedy sought was not granted. The Authority dismissed appeal ground two. ZRA was directed to terminate the procurement proceedings in line with section 249 (2) (d) of the PPR due to the irregularity of inviting both citizen and foreign bidders to participate in the tender contrary to section 39 (2) of the PPA.	Concluded
49. Chitambo Town Council	Tender for supply and delivery of 2,860 double seater and 650 single seater school desks to various schools in Chitambo district in Central Province. No. 01 CTC/GDF/06/2023.	The appellant alleged that <input type="checkbox"/> they submitted a bid securing declaration which was requested in the bid document. However, the Council considered their bid non-responsive that they did not submit a security bond. <input type="checkbox"/> they also provided the lines of credit which was required on the e-GP system; it showed security or lines of credit. Their bid was considered non-responsive when they submitted the line of credit which was one of the options.	4 th September, 2023	18 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld the appeal ground one but the remedy sought was not granted. Further, the Authority dismissed appeal ground two. The Council was directed to terminate the procurement proceedings in line with regulation 249(2) of the PPR due to the irregularities that were observed during the review of the appeal.	Concluded
50. Chitambo Town Council	Tender for supply and delivery of 2,860 double seater and 650 single seater school desks to various schools in Chitambo district in Central province. No. 01 CTC/GDF/06/2023.	<input type="checkbox"/> The bidder alleged that the PE stated that the reason for their bid being unsuccessful was that they did not provide bid security for the tender. The bidder indicated that they were a small and medium enterprise and therefore, provided a bid securing declaration. <input type="checkbox"/> The appellant further alleged that the notification of award of contract of the best evaluated bidder did not state the name and address of the recommended bidder contrary to Regulation 178(3) of the PPR.	8 th September 2023	22 nd September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority upheld appeal ground one. Appeal ground 2 was upheld in part. However, the remedies sought were not granted. The Council was directed to terminate the procurement proceedings in line with regulation 249(2) of the PPR.	Concluded
51. Mkushi Town Council	Tender for the supply and delivery of desks for various schools in Mkushi North Constituency. No. MTC/PSU/GDF/001/SD/2023.	The appellant alleged that the Council <input type="checkbox"/> advertised without indicating the tender closing date and the bank details for depositing tender fees; and <input type="checkbox"/> did not adhere to section 1.6 of the PPA.	13 th September, 2023	27 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal grounds, and the remedy sought was not granted. Mkushi Town Council was advised to proceed with the tender for the procurement of desks for Mkushi North Constituency.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
52. Ministry of Health	Tender for the supply, delivery and installation of clinical care and diagnostic services. No. 1838/2/167/2023.	<p>The appellant alleged that</p> <ul style="list-style-type: none"> <input type="checkbox"/> The best evaluated bidder was not a medical/Health one and is also not registered with Zambia Medicines Regulatory Authority. <input type="checkbox"/> Information on the Power of Attorney not enough 	14 th September, 2023	28 th September, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal and the remedies sought were not granted.	Concluded
53. Ministry of Health	Tender for the supply, delivery and installation of clinical care and diagnostic services. No. 1838/2/167/2023.	<p>The appellant alleged that:</p> <ul style="list-style-type: none"> <input type="checkbox"/> they were told that their bid was disqualified in the first round as their bid submission form only had one signature and that the power of attorney was not on a company letter head. <input type="checkbox"/> their company signatories were for either party to sign. Their past successful tenders have always been on a single signatory as one signatory can be out of the country at any given time. <input type="checkbox"/> their bid offered the exact specifications requested. <input type="checkbox"/> the best evaluated bidder was not registered with Zambia Medicines Regulatory Authority. <input type="checkbox"/> their bid was disqualified due to lack of one signature. 	13 th September, 2023	27 th September, 2023	<p>Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal and the remedies sought were not granted.</p> <p>The Ministry was directed to undertake the post-qualification stage of evaluation as was provided in the SD</p>	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
54. Zambia Airports Corporation Limited	Runway Rubber Remover services at Kenneth Kaunda International Airports and Harry Mwanga Nkumbula International Airport. No. ZACL/ONB/DA/07/2023.	<p>The appellant alleged that: ZACL was required to have done a post qualification evaluation on the bidders who reached financial evaluation and undertaken due diligence before issuing a notice of award.</p> <p>Section iii of the bid document -2.4.2 specific experience stated that -that have been successfully and substantially completed and that are similar to proposed works. The similarity shall be based on the physical size, complexity methods or technology other technology as described in section VI Employers requirements.</p> <p>The preferred bidder had a price of 788425.60 inclusive of VAT. If VAT is removed, from their experience, the works to be carried out at the two sites would be highly compromised as the price would limit the use of advanced specific machinery which has to be brought into the country.</p>	19 th September, 2023	3rd October, 2023	The Authority pursuant to section 100 (5) (a) of the PPA dismissed the appeal by Accura Logistics Ltd in whole and the remedy sought could not be granted.	concluded
55. ZICTA	Tender for the supply, delivery, installation and commissioning of ICT equipment to one hundred (100) selected learning Institutions - No. ZICTA/OBN/16/23.	<p>The appellant alleged that:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The best evaluated bidders were selected despite the fact that their respective prices were higher than theirs. <input type="checkbox"/> The format of the lots was altered hence giving the best evaluated bidders an unfair advantage over the other bidders. 	22 nd September, 2023	6 th October, 2023	The Authority pursuant to section 100 (5) (a) of the PPA, dismissed both appeal grounds from Fragmite Trading Limited and the remedies sought could not be granted. Zambia Information and Communication Technology Authority is therefore directed to proceed with the tender for the supply, delivery, installation, and commissioning of ICT equipment to one hundred (100) selected learning institutions.	Concluded
56. Ministry of Community Development and Social Services	Tender for the supply and delivery of ten thousand three hundred and thirty-five (10335) bicycles for the social cash transfer (SCT) - Tender No. MCDSS/SCT/006/22.	<p>The appellant alleged that:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The IFB number: MCDSS/SCT/006/22 referred to in the communication did not relate to the contract they tendered for. <input type="checkbox"/> The procuring entity's advised status of their bid being non-responsive was clearly related to the adjustment of the price for contract under execution. <input type="checkbox"/> In the event of any reference to non-responsive bidder on the basis of price adjustment, the express clause which applied was ITB 20.3 in the bidding document. 	26 th September, 2023	10 th October, 2023	The appeal was upheld in part and MCDSS was directed to re-evaluate the bids	Concluded

	Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
57.	ZAMMSA	Tender for supply and delivery of Intravenous Fluids Tender No. ZAMMSA/LB/IVF/01-06/23.	The appellant alleged that they had the capacity to deliver on time and bided with the lowest price, yet they were not awarded the contract.	29 th September, 2023	13 th October, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal. Notwithstanding the above general observations and in line with regulation 249 (1), (e) and (f) of the PPR considering the nature of the requirements, the PE was directed to proceed with the procurement proceedings.	Concluded
58.	The Judiciary	Tender for supply and delivery of equipment courts reporting and the superior courts – Tender No. JUD/PSU/IT/DESK/23.	The appellant contended the decision by Judiciary for not awarding them a contract despite being the lowest priced bidder.	10 th October, 2023	26 th October, 2023	Appeal ground dismissed; however, the Judiciary breached the requirement under section 39 (2) of the PPA and therefore the Authority directed that the procurement proceeding be terminated and be re-tendered.	Concluded
59.	The Judiciary	Tender for supply and delivery of equipment courts reporting and the superior courts – Tender No. JUD/PSU/IT/LAPT/23.	The appellant contended the decision by the Judiciary for disqualifying them on account of non-submission of the Tax Registration Certificate considering that they submitted a Tax Clearance Certificate.	9 th October, 2023	25 th October, 2023	Appeal ground dismissed; however, the Judiciary breached the requirement under section 39 (2) of the PPA and therefore, the Authority directed that the procurement proceeding be terminated and be re-tendered.	Concluded
60.	ZAMMSA	Tender for supply and delivery of long -lasting insecticides treated nets (LLJNS) –	The appellant contended the decision by ZAMMSA to disqualify them from the tender on account that the power of attorney did not have a sample signature for the person given power as a signatory. Further, the appellant contended that they were the lowest bidder at tender opening.	20 th October, 2023	6 th November, 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the appeal was dismissed. Further, ZAMMSA was directed to proceed with the procurement proceeding.	Concluded
61.	Kaputa Town Council	Tender for the construction of a Health Post at Kaungu in Chisoko Ward and construction of a Maternity Annex in Kapala of Kapulwa Ward – Tender No. KTC/PSU/CDF/03/23 and KTC/PSU/CDF/02/23.	The appellant contended the decision by Kaputa Town Council to disqualify them on poor performance and award the tender to a bidder without experience in construction works.	16 th October, 2023	1 st November, 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the appeal was upheld in part. Further, Kaputa Town Council was directed to terminate the procurement proceedings for both tenders.	Concluded
62.	Namwala Town Council	Tender for the supply and delivery of one brand new roller Compactor, one brand new tipper truck, one brand new tractor backhole loader, one brand new water bowser and one brand new motor grader for Namwala Constituency – Tender No. 58283/2/1/2023.	The appellant contended the decision of the Council to fail them based of failure to provide an after sales service and warranty, sales partnership agreement of which they uploaded and submitted.	27 th October 2023	10 th November 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the appeal was upheld in part. Further, Namwala Town Council was directed to re-evaluate the procurement proceeding.	Concluded

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
63. Infratel Corporation Limited	Tender for provision of security services at various Infratel Tower Sites on a three - year contract with Annual Performance Reviews - Tender No. INFRA/TD/ONB/003/2023.	The appellant (Venus Security Solutions) contended against Infratel's decision to disqualify them on the basis of not being a citizen bidder.	27 th October 2023	10 th November 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the Appeal was dismissed. Further, Infratel Corporation Limited was directed to proceed with the procurement proceedings.	Concluded
64. Ministry of Community Development and Social Services	Tender for the supply and delivery of one hundred and twenty (120) motor bikes - Tender No. MCDSS/G/07/9/23.	The appellant contended the Ministry's decision for not conducting a due diligence on the submitted documents.	16 th November 2023	30 th November, 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the appeal was dismissed. Further, the Ministry was directed to re-evaluate the bids due to inconsistencies identified in the evaluation process.	Concluded
65. Ministry of Community Development and Social Services	Tender for the supply and delivery of plumbing and sheet metal start up toolkits - Tender No. MCDSS/CD/06/2023.	The appellant contended the Ministry's decision to disqualify them for submitting lines of credit not equivalent to the monetary value of the goods quoted.	14 th November 2023	28 th November, 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the appeal was upheld in part. Further, the Ministry was directed to re-evaluate the bids.	Concluded
66. Luanshya Municipal Council	Tender for the supply and delivery of double sitter school desks for Luanshya Constituency - Tender No. 34813/2/124/2023.	The appellant Bluefire Contractors and Suppliers Limited appealed against the premature closure of the tender before due date.	15 th November 2023	29 th November, 2023	Pursuant to section 100(5) (a) and (c) of the PPA the appeal ground was upheld, and the Council was directed to terminate procurement proceedings and retender to accord all bidders a chance to participate.	Concluded
67. Ministry of Fisheries and Livestock	Tender for the completion of works and associated external works at the Mongu and Ndola regional veterinary laboratories - Tender No. 1009/62887/MFL/GRZ/W/0007.	The appellant contended the Ministry's decision to award the tender to another bidder as their bid was the most competitive at the financial stage.	17 th November 2023	1 st December, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal. Further, the Ministry was requested to proceed with the procurement proceedings.	Concluded
68. NAPSA	Tender for the engagement of sales agency for serviced plots on the remaining extent of Farm No.915 off Lilayi Road- Lusaka - Tender No. NAPSA/DI/06/23.	The appellant contended NAPSA's decision to disqualify them using parameters outside the tender document or Instruction to bidder.	5 th December 2023	N/A	The appellant withdrew the appeal in line regulation 241 (5) of the PPR, 2022.	Withdrawn

Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
69. Lusaka City Council	Tender for the supply and delivery of desks for various schools in Chawama Constituency-Tender No. LCC/PSU/CDF/CC/SD/23.	The appellant contended that there was a mismatch on tender details regarding the tender reference number on the Invitation for Bids and the Notice of the Best Evaluated Bidder (NBE). Further, it was contended that out of four lots advertised, only two lots were evaluated without clear explanation as to why the other two were left out. Lastly, the appellant contended that the NBE lacked salient details prescribed under regulation 178 (3) of the PPR.	4 th December 2023	19 th December 2023	Pursuant to section 100(5) (a) and (c) of the PPA, the Authority upheld the appeal in part, however the Council was directed to proceed with the procurement proceeding in view of gravity of inconsistencies established during the review.	Concluded
70. Choma Municipal Council	Tender for the supply and delivery of one brand new motor grader to Choma Municipal Council – Tender No. CMC/PSU/CDF/RC/30/808/23.	The appellant contended the Council's decision to award the tender without notifying them thereby causing them to fail to appeal within the 10 days' notice period and the Council's failure to conduct due diligence prior to award.	9 th December, 2023	29 th December, 2023	Both assertions were dismissed. However, considering the number of irregularities observed during the review, the Authority pursuant to section 88 (c) of the PPA, the Authority recommended administrative sanctions on the responsible (erring) officers who managed the procurement proceedings in line with section 105 (4) (a) of the PPA.	Concluded
71. Luwingu Town Council	Tender for the construction of embankment and culverts at Lukulu river – Tender No. LTC/CDF/ECLR/08/2023.	The appellant contended Luwingu Town Councils decision to reject their bid price when it was lower than the best evaluated bidder's price.	14 th December, 2023	29 th December, 2023	Appeal ground 1 was dismissed and the remedy sought was granted. Pursuant to regulation 249 (2) (a) of the PPR, 2022 Luwingu Town Council was directed to re-evaluate the tender for the construction of culverts at Lukulu river on Ndoki-Munongwa road.	Concluded
72. Mbala Municipal Council	Tender for the supply and delivery of brand-new double seater desks to various schools in Mbala District – Tender No. MMC/PSU/CDF/DSK/01/23-16/23.	The appellant contended Mbala Town Council's decision to award the tender for the supply and delivery of brand-new double seater desks to various schools in Mbala district	22 nd December, 2023	On-going	TBA	On-going
73. ZACL	Tender for provision of runway rubber remover services at Kenneth Kaunda and Harry Mwanga Nkumbula International Airports.	The appellant alleged that due diligence was not conducted on all bidders that reached the financial evaluation prior to issuance of notice of award. The appellant further contended that the best evaluated bidder did not meet the requirement stated in the SD on specific experience.	19 th September 2023	3 rd October, 2023	Pursuant to section 100 (5) of the PPA, the appeal was dismissed in whole and ZACL was advised to proceed with the procurement proceedings.	Concluded
74. ZICTA	Tender for supply, delivery, installation and commissioning of ICT equipment to one hundred selected learning institutions – ZICTA/ONB/16/23.	The appellant contended that the best evaluated bidder's bid price was higher than theirs. Further, they alleged that the format of the lots was altered hence giving the best evaluated bidder unfair advantage over other bidders.	22 nd September, 2023	6 th October, 2023	Pursuant to section 100 (5) of the PPA, both appeal grounds were dismissed by the Authority and ZICTA was directed to proceed with the procurement proceedings.	Concluded

	Procuring Entity	Tender Name/ Contract	Complaint	Date of Receipt of Application	Date of Conclusion of appeal	Decision	Status
75.	Ministry of Community Development and Social Services	Tender for supply and delivery of ten thousand three hundred and thirty-five (10,335) bicycles for social cash transfer – MCDSS/SW/03/22.	The appellant contended the Ministry's decision not to award them the contract on grounds that there was a mismatch in tender reference number stated on the debrief letter and on the invitation for bids. Further, the appellant contended that the Ministry relied on a non-applicable clause in Instruction to Bidders to disqualify them.	26 th September 2023	10 th October, 2023	The Authority upheld the appeal in part and the Ministry was directed to re-evaluate the bids as received at bid opening.	Concluded
76.	ZAMMSA	Tender for supply and delivery of Intravenous Fluids Tender No. ZAMMSA/LB/IVF/01-06/23.	The appellant alleged that they had the capacity to deliver on time and bid with the lowest price yet they were not awarded the contract.	29 th September, 2023	13 th October, 2023	Pursuant to section 100 (5) (a) of the PPA, the Authority dismissed the appeal. Notwithstanding the above general observations and in line with regulation 249 (1), (e) and (f) of the PPR considering the nature of the requirements, the PE was directed to proceed with the procurement proceedings.	Concluded

Appendix 8: Investigations Conducted in 2023

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
1.	Kariba North Bank Extension Power Corporation Limited	Supply and delivery of DN300 Pressure Relief Valves for Kariba North Bank Extension Power Station in Siavonga - KNBEPC/PROC/002/2021	It was alleged that the supplier failed to perform their contractual obligations in the contract for the supply and delivery of DN300 Pressure Relief Valves for Kariba North Bank Extension Power Station in Siavonga – KNBEPC/PROC/002/2021.	23/02/23	07/03/23	The Authority decided to suspend Corporate Branding Limited for non-performance of contractual obligations contrary to section 96 (g) of the PPA.	Concluded
2.	Zambia Development Agency (ZDA)	Conflict of interest by a public servant	It was alleged that a ZDA Officer was a major shareholder of the security service provider for the ZDA namely Tiger Head Security and Investigation Limited.	14/03/23	26/03/23	Pursuant to section 100(4) the Authority recommended administrative and legal sanctions on the officer for failure to uphold ethical conduct contrary to section 19 (3) (b) of the PPA during the execution of the contract as contract manager.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
3	Electoral Commission of Zambia (ECZ)	Tender for the supply and delivery of seasonal greeting cards, diaries, notebooks and calendars for 2023	ECZ alleged that the supplier failed to deliver seasonal greeting cards, calendars and notebooks after award of contract.	28/02/23	28/03/23	The proposed suspension of the supplier was dismissed as the Authority established that the non-performance of the contract obligations was attributed to poor contract management. In addition, some of the critical communication between the supplier and ECZ pertaining to the contract execution was done verbally and was not reduced to writing therefore, making it difficult for the Authority to objectively ascertain which of the two parties was stating the correct position on the matter at hand.	Concluded
4.	Energy Regulation Board	Tender for the provision of fuel marking services - tender number ERB/FM/OIS/016/2022	Complaint against interference in the procurement process contrary to section 18 of the PPA	23/01/23	04/04/23	The Authority upheld the complaint - the supplier was disqualified from participating in the procurement proceedings.	Concluded
5.	Ministry of Defence	Tender for the supply and delivery of 10,000 smoke denisons, 30,000 Combat T-Shirts and tender for supply, delivery and installation of Radiology Equipment	There was alleged cover bidding by bidders.	25/11/22	18/04/23	The Authority dismissed the allegations for lack of sufficient evidence to substantiate the alleged cover bidding.	Concluded
6.	Road Transport and Safety Agency (RTSA)	Contract for the supply and delivery of (lot 1) fifty (50) desktop computers and seventeen (17) laptops and (lot 2) five (5) cisco routers and ten (10) catalyst cisco switches	It was alleged that the Supplier did not supply the 50 desktops as required thereby leading to under performance.	14/12/22	5/01/23	Pursuant to section 105 (4) of the PPA, RTSA was directed to apply the applicable administrative and legal sanctions on the substantive contract manager and/or the contract management team for failure to discharge their duties in accordance with the PPA and PPR.	Concluded
7.	Zambia Information and Technology Authority (ZICTA).	Tender for the design, supply delivery, installation, integration and commissioning of the thirty-one communication towers in selected unserved and underserved areas in Zambia - No.	Alleged irregularities observed by the Anti-Corruption Commission in the tender for the design, supply delivery, installation, integration and commissioning of the thirty-one communication towers in selected unserved and underserved areas in Zambia undertaken by the ZICTA.	11/01/23	17/01/23	The Authority could not establish ZICTA's intention to use Open International Bidding on the cancelled procurement as a result of the two conflicting statements provided on the e-GP system and on the Invitation For Bidders. Further, the Authority did not establish any irregularities in the re-advertised tender under Limited Bidding. Therefore, ZICTA could proceed with the procurement proceedings on the re-advertised tender under limited bidding procurement process incomplete.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
8.	National Road Fund Agency (NRFA).	Contract for the supply and delivery of raincoats and gumbboots for toll collectors	Complaint against the decision rendered by NRFA to cancel the Local Purchase Order (LPO) where the agency indicated that they were unable to grant an extension to their request in the letter dated 3rd January 2023.	2/03/23	09/03/23	The Authority upheld the decision by NRFA to cancel the contract for the supply and delivery of Raincoats and Gumbboots due to lapse of time and failure by the supplier to deliver the goods within the stipulated delivery period as spelt out in the invitation to tender and LPO.	Concluded
9.	Mambwe Town Council	Tender for the supply and delivery of 2 tipper trucks, an excavator, water bowser and roller compactor	It was alleged that Mambwe Town Council issued the notice of best evaluated bidder for the stated tenders thereby prompting them to request for a debriefing in which they were advised that they did not qualify because "they did not include a 2% Bid Security when other bidders had included in the form of Bid Bonds".	20/01/23	16/02/23	The Authority upheld the complaint. Mambwe Town Council was directed to re-evaluate the tender and consider all bidders who submitted either the Bid Security or Bid Securing Declaration in accordance with the SD for the said tenders. The Council was directed to administratively sanction the procurement officer in accordance with section 105 (4)(a) of the PPA.	Concluded
10.	Mulungushi University	Tender for the supply and delivery of 65,000 column face bricks to be used in the cladding of steel columns erected and installed on the library and 1x4 classroom block at the Mulungushi University Livingstone campus.	It was alleged that there was breach of the PPA and PPR.	11/01/23	24/02/23	Considering that certain provisions of the Act and the Regulations were violated by Mulungushi University and that the supplier had delivered the bricks before termination of contract and the PE did not consider regulation 214(1)(a), the Authority upheld the complaint. Further, the Authority advised Mulungushi University to resolve the matter with the complainant amicably through the relevant approvals authority at the University. Furthermore, Mulungushi university was advised to administratively sanction the procurement officer in accordance with section 105(3) of the PPA.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
11.	Rural Electrification Authority	Tender for the supply and delivery of High-Powered Solar Home System –Tender No. REA/ONB/G/3/2022	Report on the fraudulent practice (submission of falsified NAPSA Compliance Certificate and Workers Compensation Fund Control Board Certificate) in the tender for supply and delivery of High-Powered Solar Home System – REA/ONB/G/3/2022 by Techmasters Zambia Limited (TZL) and SMSize Solutions Limited (SSL).	04/04/2023	05/06/2023	<ul style="list-style-type: none"> <input type="checkbox"/> SMSize Solutions <input type="checkbox"/> Limited was suspended for a period of one year for submission of falsified NAPSA <input type="checkbox"/> Compliance Certificate and Workers Compensation Fund Control Board Certificate in the tender contrary to Section 96(b) of the PPA. <input type="checkbox"/> Techmaster Zambia Limited was not suspended from participating in public procurement as the company had taken some steps including <input type="checkbox"/> reporting the matter to police after learning about the forged NAPSA <input type="checkbox"/> Certificate which was submitted in the tender process. 	Concluded
12.	Ndola City Council	Tender for the supply and delivery of earth moving equipment	It was alleged that Ndola City Council awarded tenders without notifying the complainant and awarded all the equipment tenders to local bidders contrary to section 39(2) of the PPA. Further, it was alleged that Ndola City Council failed to apply preference and/or restrict the said CDF tenders in line with the 2022 CDF guidelines clause 7.46 on page 41	16/05/23	30/05/23	Complaint was upheld in part and ZPPA advised Ndola City Council to take disciplinary and /or administrative action against erring officers in accordance with section 105 (3) and 105(4)(a) of the PPA.	Concluded
14.	Mbala General Hospital	Supply of Canon photocopying Machine IR2545	Complaint against Vikimo Suppliers Limited for alleged failure to execute contractual obligations.	17/06/23	26/06/23	The Complaint was dismissed in line with regulation 236 (c) of the PPR. Vikimo Suppliers Limited could not be suspended over the alleged non-performance of contractual obligations.	Concluded
15.	Luangwa Town Council	Tender for the supply and delivery of the brand new - motor grader	It was alleged that Luangwa Town Council awarded a contract to a local bidder without informing the complainant Investcorp reasons for failure thereby abrogating public procurement Laws, Regulations and policies. It was further alleged that Luangwa Town Council contravened section 39 (2) of the PPA because the tender was open national bidding restricted to citizen bidders only.	02/06/23	15/06/23	The complaint was upheld in whole as the Council contravened the requirements of the PPA. However, considering the status of the procurement (equipment delivered) the Authority could not direct the Council to take actions that are necessary to rectify the contravention and therefore, directed the Council to take disciplinary and/or administrative action against erring officers in accordance with section 105(3) and 105(4) (a) of the PPA.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
16.	ZESCO Ltd	Tender for the supply and delivery of Line Hardware	Panopoly Investments Limited alleged that they were notified as the best evaluated bidder and later received a second best evaluated bidder notice and advised that the bidder under the second notification wrote commitment letters and gave assurance of delivery.	06/06/23	19/06/23	Pursuant to section 88 (1) (b) of the PPA, ZESCO Ltd was directed to terminate the procurement proceedings.	Concluded
17.	Katete Town Council	Tender for the supply and delivery of earth moving equipment	Katete Town Council offered contracts to local bidders when citizen bidders merited in open national bidding contrary to section 39(2) of the PPA We wish to complain that Katete Town Council has repeatedly abrogated section 75(1) of the PPA and Regulation 26(1), 174(1) as well as 185(1-4) Of the PPR Katete Town Council failed to apply preferences and/or restrict the said CDF tenders in line with the 2022 CDF Guidelines Clause 7.4.6 on page 41. Therefore, the conduct of Katete Town Council intentionally abrogates Regulations 6(1)(a,b,f,g and i) as well as 6(2)(b,d,e, and f). Investscorp Zambia Limited	25/05/23	08/06/23	<input type="checkbox"/> The Authority upheld complaint 1, upheld in part complaint 2 and dismissed complaint 3. <input type="checkbox"/> There was lack of contract management contrary to regulation 213. <input type="checkbox"/> The Authority directed that disciplinary action be instituted on the erring officers.	Concluded
18.	Electoral Commission of Zambia	Tender for supply and delivery of seasonal greetings cards, diaries, notebooks and calendars for 2023	Electoral Commission of Zambia alleged that ZAMART Advertising Limited failed to deliver seasonal greetings cards, diaries and notebooks after award of contract	01/03/23	18/04/23	Due to lack of merit, ZPPA dismissed the recommendation to suspend ZAMART Advertising Limited from participating in public procurement pursuant to section 96 (b) and (g) of the PPA. However, for subsequent contracts, ZAMART was advised on the need to ensure that goods, works or services are delivered in accordance with the terms and conditions specified in the contract.	Concluded
19.	Ministry of Defence	Various tenders (for supply and delivery of combat t-shirts, equipment and combat jackets)	There was alleged cover bidding against Apex Supplies, Kerondo Investments Limited, Padayache Trading and Muleke Investment	03/03/23	18/04/23	The complaint was dismissed for lack of documentary evidence.	Concluded
20.	Luanshya Municipal Council	Tender for rehabilitation and construction of H-Figo Road in Luanshya District	Kendies Contractors Limited alleged that Luanshya Municipal Council wrongly terminated the procurement proceedings without debriefing the bidder on the reasons for termination	23/06/23	18/07/23	Dismissed. The council was advised to be detailed and thorough when debriefing bidders.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
21.	Kachibiya Town Council	Tender for the supply and delivery of one new Tractor Loader Backhoe and tender for the supply of a brand-new road compactor single drum vibratory roller	Alleged that Investcorp Zambia Limited was not considered because they did not give out gratification on an earlier awarded tender. Further, it was alleged that KTC breached section 39 (2) of the PPA.	23/06/23	11/07/23	The Council contravened the requirements of the SD. However, considering that the procurement was almost complete, and the machinery had been delivered, the Council was therefore cautioned to ensure strict adherence to the PPA and PPR and ensure that administrative sanctions are applied to all erring officers.	Concluded
22.	ZPPA	Tender for the supply and delivery of four heavy - duty multifunctional printers.	ZPPA alleged that Outsourced Investment Limited did not perform the contractual obligations and thereby recommended for suspension	16/06/23	6/08/23	Suspension of Outsourced Investment from participating in public procurement for a period of one year for non-performance of contractual obligation	Concluded
23.	Nitrogen Chemicals of Zambia	Tender (No. NCZ/G-008/2023) for supply and delivery of Muriate Potash (MOP); Tender (No. G-009/2023); Tender for supply and delivery of ammonium sulphate (AMSUL); and Tender (No. NCZ/G-010/2023) for the supply and delivery of Mono - Ammonium Phosphate (MAP)	The complainant alleged that they were not debriefed on grounds leading to their bid being deemed non - responsive.	6/07/23	20/07/23	Allegations upheld in part. NCZ was directed to re-evaluate the bids received for the tender	concluded
24.	Luanshya Municipal Council	Tender for rehabilitation and construction of H-Figo Road in Luanshya District.	The complainant alleged that LMC wrongly terminated the procurement proceedings without debriefing the bidder on the reasons for termination.	30/06/23	18/07/23	Allegations were dismissed as the appellant did not provide evidence to substantiate the allegations.	Concluded
25.	Lusaka College of Nursing and Midwifery	Tender for the installation of prefabricated panels at the skills Laboratory located at University Teaching Hospital.	Compliant about corruption and abuse of contractors at Lusaka College of Nursing and University Teaching Hospital.	29/06/23	4/08/23	The allegations were dismissed as the appellant could not substantiate their allegations.	Concluded
26.	Chitambo Town Council	Tender for the construction of the ablation block in Chitambo District.	The complainant alleged that there was failure to complete the project in Chitambo district by the contractor.	21/07/23	4/08/23	Pursuant to regulation 238 (1) and 238 (3) (a) (b) of the PPR the recommendation from Chitambo Town Council to suspend the contractor for failure to complete the project at Chitambo Town Council was dismissed as the Authority observed that the failure was not entirely caused by the contractor. The failure to execute the contract was also caused by Chitambo Town Council due to poor contract management.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
27.	Nitrogen Chemicals of Zambia	Tender for supply and delivery of 20-ton Dump Truck - No. NCZ/G-015/2022.	Investigation into the cancellation of contract awarded to Investcorp Zambia Limited for failure to deliver the equipment within the contract period.	21/07/23	5/08/23	The Supplier, Investcorp Zambia Limited, was suspended for a period of one year for underperforming its contractual obligations under the contract.	Concluded
28.	NAPSA	Tender for the proposed fit out of the Zambia National Provident Fund (ZNPFF) processing centre at Chitanda House in Kabwe.	Beachcraft Investment submitted falsified information in the tender i.e. Forged National Council for Construction Certificate.	11/04/23	5/07/23	The Authority suspended Beach Craft Investments Limited for a period of two (2) years for submission of falsified National Council for Construction Certificate.	Concluded
29.	Energy Regulation Board	Tender for provision of fuel marking services. No.ERB/FM/004/2023	The complainant alleged that: During the opening of bids, three bidders including the successful bidder, had their financial offers in envelopes attached to the boxes containing their technical offers. The PE deemed their bid non-responsive due to alleged absence of the Power of Attorney as a JV/ Consortium.	25/07/23	8/08/23	The Authority established that ERB was not consistent in the determination of what could be considered minor or major deviation. ERB was therefore directed to re-evaluate the bids that were received in line with the PPA, PPR and SD.	concluded
30.	Chikankata Town Council	Construction of Boarding facility at Chikani Secondary School in Chikankata district No. CTC/GDF/CBS/ONBI. 2023.	The complainant alleged as follows: that the tender regret notification was not sent to the bidder within five days. the best evaluated bidder's price was below the -/+10 of the budget for the project. the best evaluated bidder was seen most of the times before and after bid submission in Kafue with the Quantity Surveyor of Chikankata Town Council indicating collusion during bidding.	2/08/23	17/08/23	The Authority dismissed the allegations as there was no evidence to substantiate the allegations.	concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
31.	Zambia Airports Corporation Limited (ZACL)	Tender for the provision of advertising spaces at the new terminal building at Kenneth Kaunda International Airport - ZACL/ONB/AS/10/2020.	<p>The complainant alleged the following:</p> <p>Many local companies participated in the bidding but the contract was awarded to a company largely owned by foreigners.</p> <p>The record at Patents and Companies Registration Agencies (PACRA) showed that 75% of the shares in the company awarded the contract were foreign nationals and that the company had not been compliant with its annual returns and taxes.</p> <p>there has been substantial failure on the part of the company awarded the contract to meet other fundamental performance deliverables required.</p>	1/08/23	15/08/23	<p>The Authority dismissed the complaint as there was no sufficient evidence to back up the allegations.</p> <p>Further, the complainant did not show any documentary evidence of five years' experience in its bid as requested in the SD.</p>	Concluded
32.	ZESCO	Tender for supply and delivery of various metering units for demand side management - Lot 3.	The complainant alleged that there was failure by the contractor to execute contractual obligations to supply and deliver various metering units for demand side management – Lot 3.	26/08/23	8/11/23	The Authority could not uphold the recommendation to suspend Winma Enterprises Limited for failure to fulfil contractual obligations within the contractual period of 12 months from date of contract signing due to mitigating factors submitted by Winma Enterprises Limited	Concluded
34.	Chibombo Town Council	Tenders for various GDF Projects in Chinyongola and Makoka 2022 CDF Projects in Keembe Constituency	The Council sought an independent review of the procurement process by the Authority following a letter of complaint from the area Member of Parliament regarding the reported irregularities in the procurement process by unsuccessful bidders.	18/08/23	1/09/23	The Authority established that the action by the area Member of Parliament to consider the appeals and complaints from aggrieved bidders was contrary to provisions of section 100(1) of the PPA.	Concluded
35.	Mufumbwe Town Council	Tender for the construction of a 1x3 classroom block, 1x2 classroom blocks, Police Post, Market shelter, Mini hospital, Staff house and Maternity Annex, Tender No. 39499/1/52/2022	Photo Four Enterprises complained against the Procurement Officer at Mufumbwe Town Council in Mufumbwe district.	25/10/23	5/12/23	Pursuant to section 96 (b) of the PPA, the Authority suspended Photo Four Enterprises for a period of one year for submitting a falsified NAPSA Certificate.	Concluded
36.	Mulungushi University	Tender for the supply and delivery of building materials to be used in the construction of a 1000-seater capacity Examination Hall at Mulungushi University – Tender No. 2419/2/9/2023.	The complainant alleged that Build at Home Investments Limited and Roofconnect Contractors and General Suppliers submitted a falsified NAPSA certificate.	10/10/23	22/11/23	Pursuant to section 96 (b) of the PPA, the Authority suspended Build at Home Investments Limited and Roofconnect Contractors and General Suppliers for a period of one year for submitting a falsified NAPSA Certificate.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
37.	Zambia Medicines and Medical Supplies Agency	Tender for the supply and delivery of Ambulances for emergency medical responses and general patient referrals in various health facilities countrywide – Tender No. IFB No. e-GP 32830/2/66/2023.	The complainant alleged that Brainstorm Investment Limited submitted a fake NAPSA Compliance Certificate.	9/11/23	22/11/23	Pursuant to section 95 of the Public Procurement Act, No. 8 of 2020 and regulation 230 of the Public Procurement Regulations, 2022, suspended Brainstorm Investments Limited of Plot No. 63135, Off- Mufulira/Mitengo, Ndola Zambia has been suspended from participating in public procurement in Zambia for a period of one (1) year for submitting counterfeit National Pension Scheme Authority (NAPSA) compliance certificate that was not genuine in the tender for the supply and delivery of ambulances for emergency medical responses and general patient referrals in various health facilities countrywide IFB No. e-GP 32830/2/66/2023.	Concluded
38.	Ministry of Energy	Tender for the supply of diesel and cleaning of Tazama Pipeline Limited – Tender No. MOE/53/2/3	Social media allegations indicated that there was a cancellation of the tender for the supply of diesel and irregular award of the tender for the supply of diesel and cleaning of Tazama pipeline to Agro Fuels by the Ministry of Energy.	24/11/23	8/12/23	The Authority established that the engagement of Devon Oil Zambia Limited and the subsequent revocation of the permit issued for use of the pipeline was undertaken using the Open Access Guidelines not the PPA and PPR and the engagement of Agro Fuel Investment Limited to supply and deliver 100,000 MT of Low Sulfur Gas Oil and 15,000 MT for cleaning the Pipeline was a procurement process undertaken under the PPA and PPR.	Concluded
39.	Chingola Municipal Council	Tender for the construction of Chiwempala Market Shelter phase one – CMC/PW/06/23/1.	Complaint from Chingola Municipal Council against Top Access Supply Limited for the alleged prolonged delay in execution of the contract for the construction of Chiwempala Market Shelter phase one.	22/11/23	TBA	TBA	On-going as at 31 st December 2023
40.	Serenje Municipal Council	Tender for the supply and delivery of a Motor Grader to Serenje Municipal Council in Serenje district – Tender No. STC/CDF/SRJ0523	The complainant alleged that Serenje Municipal Council awarded the tender without notifying them thereby causing them to fail to appeal within the 10 days' notice period and it was further alleged that the Council failed to conduct due diligence prior to award.	14/12/23	29/12/23	Both complaints were dismissed and pursuant to section 88(1) (a) and (b) of the PPA Serenje Town Council was directed to terminate the procurement proceedings for the tender for supply and delivery of a motor grader, water bowser and Tipper trucks Lot 1 and 2 because the first tier was not restricted to citizen bidders contrary to section 39(2) of the PPA.	Concluded

S/N	Procuring Entity	Tender/Contract title	Complaint	Start date of investigation	Date investigation was completed	Decision	Status
41.	Road Development Agency	Tender for the upgrading to Bituminous Standard Class 1 c of the Mbala to Nakonde Road (171.9km) in Northern Province – Tender No. RDA/CE/008/011	Recommendation to sanction Messrs. Bari Zambia Limited, Beza Consulting Engineers and Messrs. China Camc Engineering Company Limited because of a number of premature failures observed on the upgrading to Bituminous Standard Class 1 c of the Mbala to Nakonde Road (171.9km) in Northern Province.	21 st December, 2023	TBA	TBA	On-going as at 31 st December, 2023
42.	ZESCO Limited	Tender for supply and delivery of various metering units for Demand Site Management.	Alleged failure by Winma Enterprises Limited to execute contractual obligations.	26/08/23	8/11/23	Recommendation dismissed owing to mitigating factors submitted by Winma Enterprises Limited.	Concluded
43.	Zambezi Town Council	The tender for the construction of 1x3 classroom block at Mukong'u Primary School in Dipalata ward of Zambezi district - Tender No. ZTC/CDF/EC/01/23 Lot 4	It was alleged that the tender was falsified and tempered and given to the youths who did not bid or apply for it.	26/08/23	10/10/23	Pursuant to section 88 (1) (a) of the PPA, Zambezi Town Council was directed to re-evaluate the bids in view of irregularities established during the review.	Concluded

Appendix 9: Cost, timeliness, quality and variations on the contracts monitored in 2023

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
1	Contract for the completion of a Police Post at Shantumbu in Chisankane Ward in Kafue District.	Kafue	25 th January 2023	K350, 611.28	The project was within the initial completion period.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring. However, it was brought to the attention of the Authority that following a visit by officials from Zambia Police it was observed that the design was inadequate hence there was a proposal to redesign the structure to meet the Zambia Police standard design for a police post.
2	Contract for the completion of Chiparamba Primary School in Shabusale ward in Kafue District.	Kafue	26 th January 2023	K568, 218.42	The contract was still valid and within schedule.	The quality of works was satisfactory.	There were no variations.
3	Contract for the completion of a 1x3 classroom block at Rallside Community School in Matanda ward in Kafue district.	Kafue	26 th January 2023	K467, 093.65	The completion period was three months, commencing 27 th October 2022 ending 25 th January 2023.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
4	Contract for the construction of an ablation block at Kanyangala Health Post in Chitende ward of Kafue district.	Kafue	27 th January 2023	K225,293.47	The contract was on schedule as at the date of the contract monitoring.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
5	Contract for the upgrading of an existing water supply system to a solar powered borehole with a 5000l capacity tank and stand at Kanyangala Health Post in Chitende ward.	Kafue	27 th January 2023	K86,508.35	The contract was on schedule as at the date of the contract monitoring.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
6	Proposed construction of a standard three (3) bedrooms staff house at Muntu Wa Bulongo Primary School in Nachibanga ward.	Pemba	27 th March 2023	K 483,499.03	The completion period was twelve weeks, commencing 19 th December 2022 ending 19 th March 2023. The contract was still valid and extended up to 30 th April 2023 due to heavy rains between January and February 2023.	The quality of works was satisfactory.	There was no variation on the contract.
7	Contract for the rehabilitation of blown off roof at Siabbaba Community School.	Pemba	27 th March 2023	K67,456.12	The completion period was four (4) weeks. The contract was extended up to April, 2023	The quality of works was fair.	There was no variation on the contract in respect of price.
8	Contract for the completion of a standard 1x3 classroom block at Mudukula Primary School in Yotam Muleya ward.	Pemba	28 th March 2023	K577,633.93	The completion period was 12 weeks, commencing 26 th December 2022 and ending 26 th March 2023. The contract was still valid and extended up to 10 th April 2023.	The quality of works was satisfactory.	There was no variation on the contract in respect of price.
9	Construction of Kauba Bridge.	Pemba	28 th March 2023	K347,768.74	The completion period was eight (8) weeks. However, the contract was still valid and extended for (4) four weeks.	The quality of works was fair.	There was a variation, however, this did not result into change of the original price as the extra works were covered under the contingency to the contract.
10	Contract for the construction of a standard 1x2 classroom block at Hangoma Primary School in Maambo Ward.	Pemba	29 th March 2023	K481,577.03	The completion period was twelve (12) weeks, commencing 26 December 2022 and ending 26 th March 2023. The contract was still valid and extended up to 30 April 2023.	The quality of works was satisfactory.	There were no variations on the contract.
11	Contract for the completion of 1x3 classroom block at Kazungula Community School in Demu Ward	Pemba	30 th March 2023	K621,560.03	The completion period was eight (8) weeks, commencing 1 st December 2022. The contract was still valid and extended up to 10 th April 2023.	The quality of works was satisfactory.	There was no variation on the contract in respect of price.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
12	Contract for proposed construction works on the completion of Zimba Urban Local Court, Southern Province.	Zimba	31 st March 2023	K2,019,000.00	The completion period was 15 weeks, commencing October 2022 and ending in January 2023. On 12 th January, 2023 the contractor requested for extension of the contract to 6 th June 2023. However, the Authority observed that the request by the contractor was made after the contract had expired and there was no evidence of the client responding. Further, there was no evidence to show whether the contract was extended and still valid.	The quality of works was satisfactory.	There was no documentary evidence on variation.
13	Provision of minor civil works at plot 467, Mosi-O-Tunya Road in Livingstone, Bank of Zambia.	Livingstone	4 th April 2023	K474,576.70	The completion period was 7 weeks. The contract was extended for 21 days ending 21 st December 2022.	The quality of works was satisfactory.	There was no documentary evidence on variation.
14	Contract for the rehabilitation works to the Livingstone High Court Building in Livingstone – The Judiciary.	Livingstone	3 rd April 2023	K2,107,464.80	The completion period was 12 Weeks, commencing in April 2022 and ending in July, 2022. The latest extension availed was up to 31 st March 2023.	The quality of works was satisfactory.	There was no documentary evidence on variation.
15	Contract for the rehabilitation works to Judges institutional house in Livingstone – The Judiciary.	Livingstone	3 rd April 2023	K1,429,048.25	The completion period was 16 weeks, commencing on 14 th April 2022 and ending in August 2022. There were two extensions with the first one extending the contract from 26 th August 2022 to 28 October 2022 and second one from 28 th October 2022 to 30 th December 2022. The contract was behind schedule and there was no documentary evidence for further extension.	The quality of works was satisfactory.	There was no variation at the time of site inspection.
16	Construction of a 1x2 classroom block at Christ the King School - Livingstone City Council.	Livingstone	4 th April 2023	K549,665.60	The project was within schedule as the completion date was 7 th June 2023.	The quality of works was satisfactory.	There was no variation as at the time of the site inspection.
17	Construction of a 1x3 classroom block at Libuyu Secondary School - Livingstone City Council.	Livingstone	5 th April 2023	K813,537.79	The project was within schedule as the completion date was 24 th June 2023.	The quality of works was satisfactory.	There was no variation as at the time of the site inspection.
18	Construction of a 1x2 science laboratory at Dambwa Primary School - Livingstone City Council.	Livingstone	5 th April 2023	K828,586.00	The project was within schedule as the completion date was 7 th June 2023.	The quality of works was satisfactory.	There was no variation as at the time of the site inspection.
19	Construction of Kalaluka Community Health Post - Livingstone City Council.	Livingstone	6 th April 2023	K740,733.50	The project was within schedule as the completion date was 24 th July 2023.	The quality of works was satisfactory.	There was no variation as at the time of the site inspection.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
20	Completion of a 1x3 classroom block Namatama Primary - Livingstone City Council.	Livingstone	6 th April 2023	K506,429.00	The project was within schedule as the completion date was 24 th June 2023.	The quality of works was satisfactory.	There was no variation as at the time of the site inspection.
21	Contract for the completion of a 1x3 classroom block at Choobana Primary School in Magoye Constituency.	Mazabuka	12 th July 2023	K87,570.00	The completion period for the project was five (5) months commencing 10 th August 2022 with initial completion date of 15 th February 2023. There was no documentary evidence for further extension.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
22	Contract for the completion of a 1x2 classroom block at Siyowi Primary School phase 2.	Mazabuka	10 th July 2023	K131,057.25	The completion period for the project was twelve (12) weeks.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
23	Contract for the construction of a three-bedroom house at Mbiya Clinic Magoye under 2020 CDF Mazabuka district.	Mazabuka	12 th July 2023	K188,161.05	The completion period for the project was twelve (12) weeks, however; the initial commencement and completion date were not indicated on the documentation reviewed.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
24	Contract for the construction of a mother's shelter at Nega-Nega Rural Health Centre.	Mazabuka	10 th July 2023	K307,581.75	The completion period for the project was eight (8) weeks, commencing 2 nd June 2022 ending 2 nd August 2022. Extension issued date: 25 th April 2023; extension validity: 21 July 2023	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
25	Drilling of fifteen (15) boreholes and installation of handpumps in Mbaya Musuma ward of Magoye Constituency under CDF 2022.	Mazabuka	10 th July 2023	K600,000.00	The project was completed within the completion period of six (6) weeks.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
26	Contract for the completion of a staff house at Kachembele Primary School Phase 2 under CDF Mazabuka Constituency.	Mazabuka	10 th July 2023	K184,833.00	The completion period for the project was twelve (12) weeks commencing 3 rd October 2022, with initial completion date of 26 th December 2022. The revised completion date was 23 rd January 2023.	The quality of works was satisfactory.	There were variations arising from defects on the structure. There were cracks on the structure due to construction without a foundation, not having a concrete footing, erecting the slab on surface land soil and installation of bend pillars. The total cost of these variations was K5,370.50, which is about 3% of the contract sum.
27	Contract for the construction of 1x3 classroom block at Chiwena Primary School in Chirundu District.	Chirundu	17 th July 2023	K525,200.00	The completion period for the project was fourteen (14) weeks commencing 28 th October 2022, with initial completion date of 28 th January 2023. Documentary evidence indicating the status of the contract as at date of site visit was not presented.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
28	Contract for the construction of 1x3 classroom block at Chisamu Primary School in In'gombe Illede ward of Chirundu district.	Chirundu	17 th July 2023	K515,634.99	The completion period for the project was twelve (12) weeks commencing 16 th September 2022, with initial completion date of 9 th December 2022. The Authority was informed that the contractor applied for contract extension and the same was extended to 31 st July 2023. However, letters of extension of contract from the council were not presented. As at the date of contract monitoring and site inspection, it was reported that the contract was still valid.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
29	Contract for the construction of 1x3 Classroom block at Hambuto Primary School in Chirundu district.	Chirundu	18 th July 2023	K671,331.46	The completion period for the project was fourteen (14) weeks commencing 27 th October 2022, with initial completion date of 10 February 2023. Documentary evidence regarding the status of the contract as at date of site inspection was not presented. However, it was reported that the contract was still valid.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
30	Contract for construction of 1x3 classroom block at Lisitu East Primary School in Lisitu Ward of Chirundu district.	Chirundu	17 th July 2023	K525,300.00	The completion period for the project was twelve (12) weeks commencing 4 August 2022, with initial completion date of 27 th October 2022. The contractor applied for contract extension on 17 October 2022 to revise completion date to 30 th November 2022. As at date of contract monitoring and site inspection, it was reported that the contract was still valid. However, letters of extension of contract from the council were not provided.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
31	Contract for the construction of 1x3 classroom block at Mangaba Primary School in Kanyanga ward of Chirundu district.	Chirundu	17 th July 2023	K525,300.00	The completion period for the project was seventeen (17) weeks commencing 16 September 2022, with initial completion date of 13 th January 2023. The Authority was informed that the contractor applied for contract extension to revise the completion	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
32	Contract for the construction of 1x3 classroom block, 1 staff house and solar powered borehole at Hamunjo Primary School in Chirundu district.	Chirundu	17 th July 2023	K1,091,670.22	The completion period for the project was eight (8) weeks commencing 5 th January 2023, with initial completion date of 6 th March, 2023. The project was complete as at the day of site inspection.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
33	Contract for the construction of three water crossing points in Kadunga Village Chirundu Central ward of Chirundu district.	Chirundu	14 th July 2023	K354,300.00	The project was still in progress as at date of contract monitoring and site inspection.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
34	Contract for the construction of Velu rural health post in Nkandabbwe ward Chirundu district.	Chirundu	14 th July 2023	K463,000.00	The completion period for the project was fourteen (14) weeks commencing 4 th August 2022, with initial completion date of 9 th December 2022. The status of the project was that it was 100% complete however, the completion certificate was not availed hence, actual completion date as well as the status of the contract could not be determined.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
35	Contract for drilling and installation of one (1) solar powered borehole at Hachibubba Village in Sikoongo ward Chirundu district.	Chirundu	17 th July 2023	K272,391.00	The completion period for the project was eight (8) weeks commencing 9 th September 2022, with initial completion date of 29 th October 2023. As at the date of contract monitoring and site inspection, the Authority was informed that the contract was still valid, and that the contractor had applied for contract extension. However, there was no evidence of approval of extension of contract on record.	The quality of works was satisfactory.	There was no variation as at the date of the contract monitoring.
36	Contract for the construction of staff house at Kaleya Primary School in Siavonga district.	Siavonga	19 th July 2023	K320,408.55	The contract had a completion period of twelve (12) weeks, ending 27 th February 2023. However, it was highlighted in a letter dated 10 th July 2023, that the contract had been extended on 27 th April 2023 for a period of one (1) month. Documentary evidence indicating the status of the contract between February 2023 and April 2023 was not presented as at the date of contract monitoring and site inspection. Further, in the same letter dated 10 th July 2023, the contract was extended for a period of two (2) months from 17 th July 2023 to 17 th September 2023.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
37	Contract for the construction of 1x2 classroom block at Makakanya Primary School in Siavonga district.	Siavonga	20 th July 2023	K439,833.72	The contractor failed to compete the works within the contract schedule. Therefore, the contract was terminated and awaiting engagement of another contractor.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
38	Construction of staff house at Mangwalala Primary School in Siavonga district.	Siavonga	20 th July 2023	K291,126.75	Documentary evidence indicating the status of the contract was not made available as at the date of contract monitoring and site inspection.	The quality of works was satisfactory.	There was no documentation in respect of variations on the contract as at date of contract monitoring.
39	Contract for the construction of 1x2 classroom block at Jakata Primary School in Siavonga district.	Siavonga	19 th July 2023	K421,795.21	The contract was extended for a period of two (02) months from 17 July 2023 to 17 th September 2023.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
40	Construction of a health post at Kaleya of Kariba ward in Siavonga district (construction of clinic at Kaleya Primary School).	Siavonga	19 th July 2023	K443,972.44	As per General Conditions of Contract GCC 1.1 (v), the contract had a completion period of twelve (12) weeks, ending 23 rd February 2023. However, the works were delayed due to change of scope.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
41	Construction of 1x3 classroom block at Manyepa Primary School in Siavonga district.	Siavonga	19 th July 2023	K447,769.70	The contractor completed the works within the construction period of (12) weeks.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
42	Construction of 1x3 classroom block at Matuwa Secondary School in Siavonga district.	Siavonga	19 th July 2023	K669,649.36	The contractor was still on site, and extension of contract period was being considered; documentary evidence of previous contract extensions was not presented as at the date of site inspection.	The quality of works was considered to be unsatisfactory as there were several defects which led to the development of a snag list for the project.	There was a variation of K35,000 (5%) to include electrical installations.
43	Construction of staff house at Jakata Primary School in Siavonga district.	Siavonga	20 th July 2023	K292,754.42	The contract was extended to 17 th September 2023. Documentary evidence indicating the status of the contract was not available as at the date of contract monitoring and site inspection.	The quality of works was satisfactory.	There was no documentation in respect of variations on the contract as at date of contract monitoring.
44	Construction of staff house at Changa Primary School in Siavonga district.	Siavonga	20 th July 2023	K367,080.52	Documentary evidence indicating the status of the contract was not available as at the date of contract monitoring and site inspection	The quality of works was satisfactory.	There was no documentation in respect of variations on the contract as at date of contract monitoring.
45	Construction of 1x2 classroom block at Mangwalala Primary School of Lusangazi ward in Siavonga district.	Siavonga	20 th July 2023	K445,564.74	The works on the contract were completed.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
46	Completion of a storage shed at Kanyanja community in Makangila ward - Luangeni Constituency, Chipata district.	Chipata.	20 th November 2023	K 187,090.16	The site was handed over on 31 st August 2022 and was expected to be completed on 31 st December 2022. As at the date of contract monitoring and site inspection the project was still incomplete, and the contractor was not on site.	The quality of works was satisfactory.	There was a variation order No. 1 amounting to K37,265.00 representing 19.91% of the contract value. However, there was no evidence of authorization from the appropriate approvals authority for the variation order contrary to section 77 of the PPA
47	Completion of 1X2 classroom block at Kalolokhova Primary School in Khova ward – Luangeni Constituency Chipata district, Eastern Province.	Chipata	23 rd November 2023	K148,087.92	The site was handed over on 1 September 2022 and was expected to be completed by 31 st December 2022. Documentary evidence indicating the status of the contract was not available as at the date of contract monitoring and site inspection	The quality of works was satisfactory.	There was no documentation in respect of variations on the contract as at date of contract monitoring.
48	Construction of 1X2 Classroom Block at Mikwekwe Primary School in Khova ward – Chipata district, Eastern Province.	Chipata.	27 th November 2023	K141,003.80	The site was handed over on 1 st September 2022 and was expected to be completed by 31 st December 2022. Documentary evidence indicating the status of the contract was not presented as at the date of contract monitoring and site inspection	The quality of works was satisfactory.	There was no documentation in respect of variations on the contract as at date of contract monitoring.
49	Rehabilitation of a 1x2 classroom block at Kamwala Primary school in Luangeni Constituency of Chipata district.	Chipata.	20 th November 2023	K178,126.20	The completion period for the project was sixteen (16) weeks commencing 16 th December 2023, with initial completion date of 16 th April 2023. According to project report No. 01, the project was completed on 27 th March 2023.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
50	Rehabilitation of a 1x3 classroom block at Nadalisika Primary school in Kapata ward of Chipata Central Constituency.	Chipata	30 th November 2023	K127,246.57	The contract was completed within the stipulated time	The quality of works was satisfactory	There was a variation order for additional works which included installation of air vent, exterior plaster and reveals and installation of guard rails amounting to K17,258.00 representing 13.6% of the contract sum. However, there was no documentary evidence to show that the variation was approved by the appropriate approvals authority contrary to section 77 of the PPA
51	Completion of an agricultural shed at Makwe in Nsingo Ward, Luangeni Constituency, Chipata City.	Chipata	22 nd November 2023	K77,887.00	The contract was completed within the stipulated time frame.	The quality of works was satisfactory	There were variations/ additional works which included painting works and sign writing amounting to K21,445.00. However, the variations were 27.5% of the contract sum and were therefore outside the allowable 25% limit contrary to section 77 (4) of the PPA. Furthermore, there was no approval of the variations by the appropriate approvals authority as required under section 77(2) & (3) of the PPA

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
52	Completion of 1x2 classroom block at Matemula Primary School in Khova ward of Luangeni – Chipata.	Chipata	24 th November 2023	K134,214.90	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
53	Completion of Nsanjika health post in Luangeni Constituency– Chipata.	Chipata	1 st December 2023	K216,835.50	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There were variations which included the ceiling board, patching of roof leakages and facial board coming to a total of K79,210.00. However, the variations were 36.4% of the contract sum and were therefore outside the allowable 25% limit contrary to section 77 (4) of the PPA
54	Completion of a 1x2 classroom block at Jimoli Primary School in Masupe ward in Chipata Central Constituency.	Chipata	29 th November 2023	K107,497.20	According to the project report dated 13 th April 2023, the project was reported to be complete by 10 th February 2023	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
55	Completion of a market shelter at Magazine market – Kanjala ward in Chipata Central Constituency.	Chipata	28 th November 2023	K131,937.20	The completion period for the project was sixteen (16) weeks commencing 24 th January 2023, with an initial completion date of 23 rd May 2023. According to interim payment certificate No. 2 dated 29 th June 2023, the project was completed on 31 st May 2023.	The quality of works was satisfactory.	There was a variation which included extra works involving, plastering of concrete tables additional reinforcement for the tables and painting amounting to K14,383.80 which was 10.9% of the contract sum. However, there was no documentary evidence to show the approval of the variation by the appropriate approvals authority pursuant to section 77 of the PPA
56	Completion of a market shelter at Chipata Motel – Msanga ward in Chipata Central Constituency.	Chipata	29 th November 2023	K99,587.45	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
57	Construction of a laboratory at Mazimoyo Day Secondary School in Kanjala ward in Chipata Central Constituency.	Chipata	29 th November 2023	K 118,494.00	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There was a site instruction dated 12 July 2023 instructing the contractor to change scope and reduce roof covering from the 244m ² to 215m ² to allow for payment of extra works already done on site i.e. supply and installation of additional spider trusses and galvanized steel poles in the veranda. However, there was no documentary evidence of the approval for the variation by the approvals authority contrary to section 77 of the Public Procurement Act, 2020
58	Completion of 1x3 classroom block at Manda Primary School in Mwami ward – Luangeni Constituency, Chipata.	Chipata	29 th November 2023	K77,035.60	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.
59	Completion of a 1x2 classroom block at Timbe Primary school in Kazimule ward-Luangeni Constituency, Chipata.	Chipata	21 st November 2023	K262,837.21	The project was 100% complete at the date and time of contract monitoring and site inspection.	The quality of works was satisfactory.	There was a variation order which was issued in form of a site instruction dated 28 March 2023. These works resulted in an additional cost of K47 619/70 representing 18.1% increase relative to original contract value.

SN	Project description/ procuring entity	District	Date of site Inspection	Contract sum	Timeliness	Quality	Variation
60	Completion of health post at Nsanjika CCC/PSU/CDF/LC/06/2022.	Chipata	21 st November 2023	K216,835.5	The contract had a completion period of 3 months, from 26/01/2023 to 26/04/2023. As at the time of site monitoring and inspection, the project had been completed. However, there was no documentary evidence to indicate extension of time after noting a payment made on 8 th May 2023.	The quality of works was satisfactory.	There were no variations on the contract as at date of contract monitoring.

Appendix 10: Review of Cancelled Procurement Proceedings/Contracts

S/N	Month	Name of procuring entity	Description
01		Road Development Agency.	Tender for detailed engineering design and construction of rigid pavement (concrete) on 7km of the Chibuluma road in Kitwe.
02		Infratel.	Six (6) tender processes that were commenced in the third and fourth quarters.
03		National Pensions Scheme Authority.	Tender for the proposed refurbishment and modernization of Ndola Shoprite.
04		Ministry of Justice.	Tender for typesetting, printing, binding and publication of the revised edition of the laws of Zambia.
05	April	Ministry of Tourism and Arts.	Contract for the supply and delivery of military combat uniforms for the Zambia wildlife police MOT/ONB/DNWP/003/2022.
06		Provincial Administration Copperbelt Province.	Tender for the rehabilitation of Ndola Teaching Hospital.
07		Bank of Zambia.	Cancelled procurements on the e-GP system.
08		Ministry of Fisheries and Livestock.	Tender for the supply and delivery of furniture for 3 laboratories at the Zambia Aquaculture headquarters.
09		Kitwe City Council.	Tender for the rehabilitation of gutters of the roof at Chisokone using simplified bidding.
10	May	Siavonga Town Council.	Cancellation notification of project procurement proceedings.
11		Mambwe Town Council.	Procurement of heavy equipment machinery.
12	June	Ministry of Fisheries and Livestock.	Tender for supply and delivery of materials and equipment for skins and hides processing for women and youth groups in Mungwi and Mafinga districts under the Sustainable Livestock Infrastructure Projects Management Project (SLIMP).
13		National Pension Scheme Authority.	Tender for the proposed fit-out of the Livingstone ZNPFF closure project customer service centre.
14		Choma Municipal Council.	Tender for the supply and delivery of one (1) single drum roller compactor – CMC/PSU/NRFA/RC/01/12/2022.
15		Zambia National Broadcasting Corporation.	Tender for the supply and delivery of computer networking materials.
16	July	Tobacco Board Zambia.	Tender for consultancy to develop a country paper.
17		Zambia Postal Service Corporation.	Tender - to partner with Post Bus through a franchise on a revenue sharing basis – ZPSC/ENQ/ES/PB/288/2023.

S/N	Month	Name of procuring entity	Description
18		Patents and Companies Registration Agency.	Cancelled procurement proceedings.
19		Ministry of Infrastructure, Housing and Urban Development.	Contract for the construction of a Post Office and associated external works in Mwandit district, in Western Province.
20	August	University of Zambia.	Tender for the provision of external audit services to the University of Zambia for a period of three (3) years – 28896/4/29/2022.
21		Tobacco Board Zambia.	Tender for drilling of boreholes.
22		ZPPA.	Tender for the supply and delivery of corporate shirts at ZPPA.
23		Road Development Agency.	Tender for the construction of approximately 6.5km of a new access road to Kawambwa Sugar and bridge across the Luonga river in Luapula Province – Tender No. RDA/CE/LB/002/023.
24	October	Ministry of Water Development and Sanitation.	Tender for the rehabilitation of 5360 meters of Munzuma Rising Mains – MWDS- MWDS/PSU/W/08/2023.
25		National Road Fund Agency.	Tender for the supply and delivery of office furniture and equipment – NRFA/ORD/091/2023.
26		Chipata City Council.	Tender for the supply and delivery of brand-new double seater desks to various schools in Luangeni and Chipata constituencies.
27	November	TAZAMA Pipelines Limited.	Tender for provision of industrial special risk for TAZAMA Pipelines Limited – Tender No. TPL-153-0823-INS-001.
28		Zambia Medicines and Medical Supplies Agency.	Tender for the supply and delivery of CT Scan machine spare parts for Chipata Central, Levy Mwanawasa and Mansa General Hospitals – Tender No. ZAMMSA/DB/002/2023.
29		Kariba North Bank Extension Power Corporation Limited.	Tender for the supply and delivery of mobile phones.
30		Mpulungu Town Council.	Tender for the construction of various CDF community projects under Lots 1, 3,5,6,7, 9 and 12.
31		Pensions and Insurance Authority.	Tender for the supply and installation of an e-board management software.
32			Tender for the supply, delivery, installation, testing and commissioning of a Managed Security Operation Centre.
33	December		Tender for the support and maintenance of Oracle Storage Tape Drive.
34		Zambia Revenue Authority.	Tender for printing, supply and delivery of Reel Type and pre-cut Format Cigarette Duty Stamps.
35			Tender for the supply and delivery of cisco switches and accessories.
36			Tender for the supply, delivery, installation, configuration, testing and commissioning of an Electronic Cargo Tracking System.
37			Tender for the provision of Microsoft premier support for a contract period of one (1) year.

Appendix 11: ZPPA Sponsored Workshops

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
1	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	Controlling Officers in State Owned Enterprises (SOEs) under the IDC Group of Companies.	63
2	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	All Permanent Secretaries including their Heads of Departments.	279
3	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	All Councils and other Government Departments within Lusaka Province.	143
4	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	All Controlling Officers who missed the previous virtual programmes.	353
5	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	All Councils & other Government Departments within Central Province.	58
6	Sensitization workshops for PEs (in person programme).	Public procurement management and sensitization on the PPA and PPR.	Procurement personnel in Southern Province.	67
7	Sensitization workshops for bidders and suppliers (private sector) (In person programme).	How to successfully submit a winning bid.	Bidders and suppliers in Southern Province.	5
8	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	Controlling Officers, Heads of Departments and Procurement Officers in Copperbelt & Luapula Provincial Administrations.	102
9	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	Controlling Officers, Heads of Departments and Procurement Officers in Eastern & Muchinga Provincial Administrations.	107
10	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	Controlling Officers, Heads of Departments and Procurement Officers in Western & Southern Provincial Administrations.	47
11	Sensitization workshops for PEs (in person programmes).	Sensitization on the PPA and PPR.	Procurement personnel in Copperbelt Province.	10
12	Sensitization workshops for Bidders and Suppliers (Private Sector) (in person programmes).	How to successfully submit a winning bid.	Bidders and suppliers in Copperbelt Province.	15
13	Sensitization workshop.	Procurement cycle and bid evaluation processes.	Controlling Officers, Procurement personnel and end users.	48

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
14	Sensitization workshops for PEs (in person programmes).	Public procurement management and sensitization on the PPA and PPR.	Procurement personnel in Central Province.	25
15	Sensitization workshops for PEs (in person programmes).	Public procurement management and sensitization on the PPA and PPR.	Bidders and suppliers in Central Province.	28
16	Sensitization workshop (Virtual).	Sensitization on the PPA and PPR.	Controlling Officers, Heads of Departments and Procurement Officers in Northern & Northwestern Provincial Administration.	75
17	Sensitization workshop.	Principles of Bid Evaluation.	Controlling Officers, Procurement personnel and end users.	45
Total				1,470

Appendix 12: ZPPA Workshops Undertaken on Request (Tailor Made Programs)

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
1	Ministry of Infrastructure, Housing and Urban Development.	Public procurement process and sensitization on the PPA and PPR.	Management and Procurement Officers.	16
2	State House.	Public procurement process and sensitization on the PPA and PPR.	Management and Procurement Officers.	24
3	Workers Compensation Fund Control Board (WCFCB).	Sensitization on the PPA and PPR.	Board Members.	13
4	Civil Aviation Authority (CAA).	Sensitization on the PPA and PPR.	Board Members.	15
5	Zambia National Building Society (ZNBS).	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	29
6	Electoral Commission of Zambia (ECZ).	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	38
7	Infratel.	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	26
8	National Institute for Scientific and Industrial Research (NISIR).	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	19

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
9	Zambia Medicines and Medical Supplies Agency (ZAMMSA) Group 1.	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	30
10	ZAMMSA Group 2.	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	41
11	Pensions and Insurance Authority (PIA).	Public procurement procedures and sensitization on the PPA and PPR.	Management, End Users and Procurement Officers.	13
12	Teaching Council of Zambia (TCZ).	Public procurement procedures and sensitization on the PPA and PPR.	Management and Procurement Officers.	16
13	Nitrogen Chemicals of Zambia (NCZ).	Public procurement procedures and sensitization on the PPA and PPR.	End Users and Procurement Officers.	20
14	Chirundu Town Council.	Public procurement procedures and sensitization on the PPA and PPR.	Procurement Officers and suppliers.	30
15	Local Authorities Superannuation Fund (LASF) – Group 1.	Public procurement procedures and sensitization on the PPA and PPR.	Management and Procurement Officers.	10
16	LASF - Group 2.	Public procurement procedures and sensitization on the PPA and PPR.	Management, Procurement Committee members, End Users and Procurement Officers.	9
17	Zambia Gold Company Limited (ZGCL).	Public procurement procedures and sensitization on the PPA and PPR.	Management, Procurement Committee members, End Users and Procurement Officers.	10
18	Road Development Agency (RDA).	Public procurement procedures and sensitization on the PPA and PPR.	Management, Procurement Committee members, End Users and Procurement Officers.	34
19	Investrust Bank Plc.	Public procurement procedures and sensitization on the PPA and PPR.	Management, Procurement Committee members, End Users and Procurement Officers.	31
20	Vubwi Town Council.	Public procurement procedures and sensitization on the PPA and PPR.	Procurement Committee members, End Users and Procurement Officers.	9

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
21	Ministry of Transport and Logistics (MOTL).	Sensitization on the PPA and PPR.	Procurement Committee members, End Users and Procurement Officers.	17
22	National Health Insurance Management Authority (NHIMA).	Public procurement procedures and sensitization on the PPA and PPR.	Procurement Committee members, End Users and Procurement Officers.	24
23	Ministry of Agriculture (MOA).	Contract Management.	Permanent Secretary, Procurement Committee members, End Users and Procurement Officers.	22
24	Kwame Nkrumah University.	Public procurement procedures and roles of the University Council in public procurement.	Council members and Procurement personnel.	15
Total				511

Appendix 13: Facilitation at Stakeholder Organised Workshops

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
1	Ministry of Small and Medium Enterprises Development (MSMED) (Kabwe).	How to submit a winning bid.	Bidders and suppliers.	300
2	Alliance Procurement & Capacity Building (Lusaka).	Public procurement procedures.	Procurement personnel .	69
3	Alliance Procurement & Capacity Building (Livingstone).	Public procurement procedures.	Procurement personnel.	550
4	In Service Training Trust (ISTT) (Livingstone).	Contract Management .	Procurement personnel.	25
5	Ministry of Small and Medium Enterprises Development (MSMED) (Ndola).	How to submit a winning bid.	Bidders and suppliers.	272
6	ZIPS Northern Chapter (Samfya).	Public procurement procedures.	Procurement personnel.	200
7	In Service Training Trust (ISTT) (Livingstone).	Procurement Planning.	Procurement personnel.	19
8	Immigration Office.	Public procurement procedures.	Senior and Regional Immigration Officers.	80

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
9	Sunningdale University.	Public procurement procedures and the mandate of the Authority .	Management of the University and students.	19
10	ZIPS Southern Chapter (Livingstone).	Public procurement management .	Controlling Officers and Procurement personnel.	497
11	Anti-Corruption Commission (ACC) – Induction Program.	Public procurement procedures and the mandate of the Authority.	Corruption Prevention Officers, Investigation Officers and Education Officers.	31
12	Cabinet Officer – Induction Program.	Public procurement management.	Deputy Permanent Secretaries.	8
13	Food Reserve Agency (FRA).	Public procurement procedures and the mandate of the Authority.	Board members.	28
14	Alliance Procurement & Capacity Building Ltd (Livingstone).	Application and use of the Market Price Index (MPI).	Procurement personnel.	520
15	Alliance Procurement & Capacity Building Ltd (Lusaka).	Application and use of the Market Price Index (MPI).	Procurement personnel.	200
16	Institute of Internal Auditors - Internal Audit Programme.	Public procurement procedures.	Internal Auditors in Local Authorities.	123
17	Ministry of Small and Medium Enterprises Development.	How to successfully submit a winning bid.	SMEs based in North- Western, Muchinga and Northern Provinces.	182
18	Alliance Procurement & Capacity Building Ltd (Chongwe).	Public procurement procedures.	Mayors, Town Clerks, Council Secretaries, Council Chairpersons and Procurement Officers in Local Authorities.	300
19	Chalimbana Training Institute.	Public procurement procedures, governance, risk and controls in Local Authorities [Lusaka & Eastern Provinces].	Principal Officers and procurement personnel.	135
20	Chalimbana Training Institute.	Public procurement procedures, governance, risk and controls in Local Authorities [Central, Copperbelt & North-Western Provinces].	Principal Officers and procurement personnel.	95
21	National School of Government, NIPA, MOFNP and Chalimbana Institute.	Public procurement procedures.	Accountants and Auditors.	490

S/N	Name of Institution	Title of Training Provided	Target Group	Number of Participants
22	Ministry of Finance and National Planning. [KASAMA].	Risk Management in Public Procurement.	Principal Officers and other key management staff in governance, risk and controls in Local Authorities. [Luapula, Northern and Muchinga Provinces].	140
23	Ministry of Finance and National Planning. [LIVINGSTONE].	Risk Management in Public Procurement.	Principal Officers and other key management staff in governance, risk and controls in Local Authorities. [Southern & Western Provinces].	141
24	CEEC & Shoprite Zambia.	The mandate of ZPPA, use of the e-GP System and appreciation of the MPI.	Cleaning companies affiliated with the Cleaning Association of Zambia (CAZ).	45
25	National School of Government.	Sensitization on the PPA and PPR.	Staff from the Presidential Delivery Unit and Public Private Dialogue Forum.	33
26	Anti - Corruption Commission.	Procurement Cycle	Corruption Prevention Officers, Investigation Officers and Education Officers. [Kitwe & Solwezi].	31
27	Anti - Corruption Commission.	Procurement Cycle.	Corruption Prevention Officers, Investigation Officers and Education Officers. [Kasama & Mansa].	11
28	DAI/USAID.	Public Procurement procedures and the application and use of the e-GP System.	Suppliers and Procurement Committee members for Local Authorities in Central Province. [Chitambo, Luano, Mkushi and Kapiri Mposhi].	139
29	In-Service Training Trust.	Procurement Planning, MPI and PRAs.	Procurement personnel	30
30	Anti - Corruption Commission.	Procurement Cycle.	Corruption Prevention Officers, Investigation Officers and Education Officers. [Chipata].	10
31	Anti - Corruption Commission.	Procurement Cycle.	Corruption Prevention Officers, Investigation Officers and Education Officers. [Choma & Livingstone].	23
32	In-Service Training Trust (ISTT).	Record keeping requirements in public procurement.	Procurement personnel.	22
Total				4,768

Appendix 14: Research & Development Activities

S/N	Research & Development Activity	Comment/Summary findings
1	Review of a draft Statutory Instrument (SI) for Preference and Reservation Schemes.	<p>MOJ to complete refinement of SI Preference and Reservation Schemes.</p> <p>A revised definition of micro, small, and medium enterprises was provided by Ministry of Small, and Medium Enterprises.</p> <p>Ministry of Commerce, Trade and Industry provided definitions for the components in the Local Content formula.</p>
2	Research on Challenges Faced by Small Medium Enterprises in the Participation in Public Procurement.	<p>SMEs continuously faced various challenges when competing for public contracts. The Challenges were but not limited to: periods of experience, need for audited financial statements/bank guarantee, lack of feedback from PE in informing SMEs the reasons they are unsuccessful in a procurement proceeding, lack of knowledge on how to prepare and submit responsive bids, PEs not following payment terms, requirements in solicitation documents that favoured more established companies.</p>
3	Research on the supply of motor vehicles to Government by franchise holders and non-franchise holders.	<p>Non-franchise holders had less capacity than franchise holders as they:</p> <ul style="list-style-type: none"> • had inadequate motor vehicle workshops and insufficient trained personnel to service vehicles; and • did not have the support from manufacturers of the vehicles they supplied in terms of providing technical support and access to spare parts. • The terms of supply of franchise and non-franchise dealers were similar nonetheless, franchise dealers offered terms that increased their probability of meeting the expectations of PEs; and • PEs would include technical specifications that were perceived by other motor vehicle suppliers as favouring certain suppliers.
4	Review and revision of SSDs and User-Guide.	<p>The fifteen draft SSDs and one User Guide were being reviewed by ZPPA and MOJ.</p>
5	Desk research on roles and functions of a Procurement General to be benchmarked against countries in the region such as Rwanda, Kenya and Tanzania.	<p>Desk research concluded and draft report on the findings submitted to Management.</p>
6	Desk review on Malaysia e-GP vs Zambia e-GP.	<p>Desk research concluded and draft report on the findings submitted to Management.</p>

