

**REPORT ON THE ABUSE OF SINGLE SOURCING METHOD IN THE  
AWARD OF ROAD CONTRACTS UNDER THE BIG PUSH INITIATIVE  
(MAY 22, 2026)**

**1.0 INTRODUCTION**

The Presidency received a report dated April 1, 2026, from the Media Foundation for West Africa (MFWA) on publications by the Fourth Estate regarding the abuse of the single-sourcing procurement process in the award of contracts under the Big Push initiative.<sup>1</sup> It was signed by Mr. Sulemana Braimah, Executive Director of the MFWA.

On April 2, 2026, H.E. President John Mahama referred the matter to the Senior Presidential Advisor on Governmental Affairs. The directive tasked the Advisor with investigating the allegations to establish their veracity and determining the appropriate course of action.

The MFWA Report was forwarded by the Presidency to the Ministry of Roads & Highways (MRH) on April 8, 2026, for their response. The response was received at the Presidency on April 21, 2026.<sup>2</sup>

The structure of this Report is as follows –

- Section 2: MFWA allegations and MRH responses (page 2).
- Section 3: Details of 'Big Push' contracts (page 13).
- Section 4: Summary of applicable law (page 48).
- Section 5: Findings (page 50).
- Section 6: Recommendations (page 68).

While 'sole sourcing' and 'single sourcing' are often used interchangeably in procurement, this Report adopts the term 'single sourcing' for consistency. This choice aligns with the official terminology established in the Public Procurement Act, 2003 (Act 663), as amended.

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<sup>1</sup> Appendix # 1

<sup>2</sup> Appendix # 2

## **2.0 MEDIA FOUNDATION OF WEST AFRICA (MFWA) ALLEGATIONS AND MINISTRY OF ROADS & HIGHWAYS (MRH) RESPONSES**

### **2.1 Overly Resorting to Single Sourcing as Default Procurement Method**

The Media Foundation of West Africa (MFWA) Report alleges that the MRH is overly resorting to single sourcing as the default procurement method in the award of contracts under the Big Push initiative, to wit,

- That MRH has awarded one hundred and seven (107) contracts under the Big Push Initiative with award dates from August 2025 and February 2026 –
  - eighty-one (81) out of the one hundred and seven (107) contracts were awarded through single sourcing,
  - the remaining twenty-six (26) contracts were awarded through restricted tendering,
  - the eighty-one (81) single sourced contracts constituted 76% of awarded contracts with a total contract sum of GHC73.4 billion;
  - the remaining twenty-six (26) awarded through restricted tendering constituted a total contract sum of GHC7.9 billion;
  - thus over ninety percent (90%) of the total money for the Big Push contracts awarded so far has gone to single sourcing.
  
- That the Ministry's actions in the award of contracts under the Big Push indicate a total disregard and betrayal of President John Mahama's caution for prudence in the award of public sector contracts and his promise to relegate the use of single sourcing as the last resort and not the norm in the award of contracts under his government.
  
- That the situation has led many to say and assume that the President does not mean what he says when he talks about single sourcing being used as the rare exception and not the norm.

## 2.2 Response from MRH

MRH contends that the conduct of the Ministry in the award of contracts in general and more specifically, under Big Push initiative, are lawful, they remain within the framework governing the award of government contracts, the Public Procurement Act, 2003 (Act 663), as amended, and that the contracts awarded are justifiable in terms of socio-economic and technical capacity requirements of the projects under scrutiny.

MRH states -

- That the President was very deliberate and intentional in his choice of words on the use of single sourcing. The President did not say that his government will not engage in single sourcing but rather clearly stated that single sourcing would be used in exceptional circumstances.
  
- That official records indicate that majority of contracts awarded by MRH were awarded via national competitive tendering –
  - a total of one thousand four hundred and forty (1,440) contracts have been awarded by MRH under the current John Mahama administration,
  - out of these, eight hundred and ninety-six (896) were awarded by the Department of Feeder Roads, and four hundred and five (405) by the Ghana Highways Authority, all through open tendering,
  - most of these were advertised in the national newspapers specifically Daily Graphic on July 7, 2025, and the Ghanaian Times on June 9, 2025,
  - the remaining one hundred and thirty-nine (139) contracts were awarded under the Big Push initiative via single sourcing and restrictive tendering.
  - in effect, one thousand three hundred and one (1,301) representing over 90% of all one thousand four hundred and forty (1,440) road contracts, awarded by MRH and its agencies were awarded through open tendering, contrary to the unjustifiable claim that, the Ministry has abused the use of single sourcing.

- That it is inaccurate to claim that the Ministry has abused the use of single sourcing in the award of contracts specifically under the Big Push initiative because out of the one hundred and thirty-nine (139) contracts awarded by the Ministry under the Big Push initiative, fifty-five (55) were awarded via restrictive tendering, sixty-one (61) via single-sourcing and twenty-three (23) were ongoing projects inherited and absorbed into the Big Push initiative. Thus, only sixty-one (61), representing 43.88% of the total contracts awarded under the Big Push initiative by the current government were done through single sourcing.
- That twenty-three (23) ongoing projects inherited and absorbed into the Big Push initiative and valued at GHC14.88 billion were awarded by the previous administration and abandoned by contractors due to lack of dedicated funding. However, these contracts were absorbed as part of the Big Push initiative.
- That due to the scope, urgency, and national significance of the Big Push initiative, the government adopted a hybrid procurement strategy that combined restricted tendering and single source procurement.
- That even though competitive tendering is the most preferred option, nonetheless some very key and major projects were deteriorating and in critical state and needed urgent responses.
- That the urgency to accelerate some key projects without delay while avoiding inflationary costs and the need to ensure that abandoned projects were continued, necessitated the adoption of single sourcing or restricted tendering as permitted under section 40 of the Public Procurement Act, 2003 (Act 663), as amended. These exceptional circumstances fall within the conditions contemplated under section 40 of Act 663 (as amended) to permit the use of single sourcing.

- That approximately forty-four percent (44%) of major contracts out of the one hundred and thirty-nine (139) contracts under the Big Push initiative were awarded through single sourcing. Additionally, over four hundred (400) other contracts have been awarded through open competitive processes. For example, four hundred and five (405) Routine Maintenance of Trunk Road (paved) contracts were awarded through a national competitive tendering process. An advertisement was made in the July 7, 2025, edition of the Daily Graphic, on Invitation for Tenders for these contracts. This was done by MRH through the Ghana Highways Authority in accordance with the procedures under section 44 of Act 663.
- That MRH sought and was granted approval from the Public Procurement Authority (PPA) to use single sourcing for certain key projects under the Big Push initiative, in direct compliance with the law. There are several of such requests made by the Ministry. Indeed, this has always been the procedure adopted, be it single sourcing, restricted tendering or national competitive tendering, the Ministry has always carried out procurements in line with the dictates of Act 663, as amended. These requests were made to accelerate works and meet targeted timelines on priority projects under the Big Push among others.
- That having established that over 90% (i.e., 1,301 out of 1,440) of the total number of contracts awarded by the MRH and its agencies under the current government were awarded by open tendering, and that, 44% of the 139 contracts under the Big Push were single sourced in accordance with section 40 of Act 663 and with approval of the PPA Board, it is misleading and inaccurate to suggest that the Ministry has abused single sourcing in the award of contracts and in so doing defied the President's promise to make single sourcing the exception and not the norm. The official records do not support those claims.
- That the decision to adopt single sourcing in certain instances was informed by urgent and compelling national considerations. These included critical public safety concerns arising from severely deteriorated road conditions, incidents affecting road users, and heightened public agitation for immediate intervention.

In addition, the need to fast-track priority infrastructure projects to avoid further cost escalation and delays necessitated timely procurement decisions. Each project was carefully evaluated, and the most appropriate procurement method was selected in accordance with Act 663, as amended.

- That the conditions required for single sourcing under section 40 of the Act 663, as amended, were met. Awards underwent the tender review processes and received approval from the board of the Public Procurement Authority. Indeed, further justification for strategically using single sourcing was to avoid delays inherent in the other competitive bidding processes especially for the major and critical projects.
- That it is inaccurate and a mischaracterization to suggest that the legally sanctioned options utilized by MRH in the award of contracts constitute an abuse of the single sourcing and a complete defiance of the President's commitment to relegate single sourcing to an exception rather than norm. Rather, MRH acted in accordance with the President's promise of making the single sourcing an exception. The data supports that.

### **2.3 Inconsistencies in the actions and statements of the Ministry of Roads & Highways (MRH) raising credibility issues**

MFWA alleges inconsistencies in information put out by MRH and the Minister for Roads & Highways and post-publication manipulation of data by MRH, and cites the following examples -

- That initially, the Minister indicated that the Big Push contracts had been predominantly awarded through restrictive tendering, but this was at variance with data from his own ministry.
- That after publication of the First Estate's first story, the Minister made a statement in Parliament indicating that the Ministry had awarded only fifty-four (54) new contracts under Big Push and had brought twenty-three (23) inherited contracts under the Big Push initiative making a total of seventy-seven (77) projects.

MRH subsequently published the fifty-four (54) and twenty-three (23) projects on the Ministry's website. This, however, fell short of a total of one hundred and fifteen (115) projects (107 + 8 inherited projects).

- That in publishing the data on their website, MRH omitted the procurement methods used, which was central to the issue at stake.
- That there were several inconsistencies in terms of dates of award e.g., the first project on the list of twenty-three (23) inherited projects was said to have been awarded on October 12, 2025, which was a Sunday.
- That after the Fourth Estate story was published, MRH consistently edited the data published on its website changing the figures of the contract amounts and misspelling the name of a contractor (Growth 82 Global Ltd) as 'Groth 82 Global Ltd' ostensibly to avoid public scrutiny.
- That data received from MRH, Ghana Highways Authority (GRA) and, later, published by MRH on its website, indicated that the contract sum for the Dodo Pepesu-Nkwanta road was GHC804,828,456.81. After the Fourth Estate revealed that the contract was allegedly inflated by over GHC120,000,000.00, MRH revised its published figure to GHC 683,902,957.69.
- That the inconsistencies in MRH's actions since their publication reveal credibility issues that do not help with the President's reset agenda and the government's reputation.

## **2.4 Response from MRH**

The MRH contends that the above allegations are unfounded –

- That, in the interest of transparency, probity and accountability, MRH published all the necessary information needed on its website.

- That at the time the Minister addressed Parliament on the Big Push programme, the issues currently being raised in the MFWA publication had not been presented to MRH nor did they form part of the matters under discussion. The publication therefore introduces issues that were not previously brought to the attention of MRH for response.
- That regarding the Dodo Pepesu Nkwanta Road, the official record shows that the contract is GHC683,902,957.69. This has always been the official position of MRH regarding the contract sum of the Dodo Pepesu Nkwanta Road project as captured in the contract documentation, and there has been no malicious amendment of figures as suggested in the report.

## **2.5 Unqualified Contractors**

The MFWA Report alleges that some contracts were awarded to companies that did not have the expert or financial capabilities required to properly execute the contracts awarded to them, and cites the following examples -

- That the contract for the Dodo Pepesu Nkwanta road rehabilitation was awarded in December 2025 to a company incorporated in January 2025, which means the contract was awarded eleven (11) months after incorporation.
  - That the company therefore could not have had the experience to obtain an A1B1 classification that would have qualified it for the size of the contract it was awarded.
  - That the company is not classified as an A1B1 contractor on MRH's own data on the classification of contractors.
- That evidence from documents received on three (3) feeder road contracts, shows that some companies presented documents that ordinarily should raise eligibility issues namely -
  - Build Managers Ltd. indicated in its SSNIT clearance certificate that it had only one (1) worker, and
  - Sanam Ghana Ltd. indicated it had four (4) workers.

- That though contractors can mobilise external workers for their projects, experts say that a company that officially says it has one worker should not have passed the eligibility for such projects, especially when projects are to be awarded through single sourcing or restricted tendering. Also, such practices of undeclaring staff (if a company has any) are often used to avoid statutory payments such as SSNIT and income tax.
- That these concerns are at odds with the President's position on value for money in the award of public contracts.

## **2.6 Response from MRH**

MRH contends that the contracts awarded are justifiable in terms of socio-economic and technical capacity requirements of the projects under scrutiny.

- That MRH operates a formal contractor classification and licensing system for road and bridge works, administered through a Contractor Classification Committee.
  - That under this system, contractors are assessed and classified into defined categories and financial classes based on their equipment holding, technical personnel, experience, and financial capacity.
  - That only contractors who meet these requirements and are duly classified and registered are eligible to undertake government-funded road and bridge projects, thereby ensuring that contracts are aligned with the capacity and competence of contractors.
- That as regards the Dodo Pepesu Nkwanta contract, there is no legal obstacle that prevents an entity from awarding a contract to a newly formed company. That the Dodo Pepesu Nkwanta contract was awarded through restricted tendering and not via single sourcing procurement method. In that regard, section 38 of Act 663 automatically becomes instructive, due to urgent need to deliver same.

- That the Dodo Pepesu Nkwanta and the three (3) feeder road contracts complained about in the report, fall under the Big Push infrastructure projects that required specific technical competence and financial capacity to execute in line with the timelines. Thus, where the company demonstrates financial and technical capacity to accelerate the execution of the contracts, and same having been approved via the public procurement approval processes, it matters little when it was incorporated.
- That the objective has always been to ensure that the project is awarded to companies that can execute the projects in record time and ensure value for money without compromising on the quality of the projects. Most importantly, there is no suggestion being made that the contractor is not on site working and that the work delivered so far does not measure up to the standards required.
- That MRH remained within the law and not outside in awarding the contracts. It rather used the legally available options to accelerate the execution of critical projects within a stipulated timeline whilst ensuring value for money without compromising on the quality of the execution.

## **2.7 Inadequate Value for Money in Specific Budgetary Allocations**

The MFWA Report indicates that some allocations in the contract budgets of some of the Big Push contracts do not reflect adequate value for money, and cites the following examples -

- That regarding the GHC146million 9km Apegusu Mpakandan feeder road, GHC35.7million out of the GHC146million contract sum is allocated for the maintenance of the feeder roads headquarters. However, the same maintenance of feeder roads headquarters is allocated another GHC5.2million in the contract for the upgrading of Akosombo-Gyakiti Kudikope and Yeniamama to Sedom feeder road.

- That in another feeder road contract, three (3) cross-country vehicles and two (2) pickup vehicles are to be procured, and that experts say this cannot be a good allocation of state resources, especially in contracts that are sole-sourced or restrictive.
  
- That even though MFWA does not yet have copies of the contracts they requested, reliable sources at MRH say amounts allocated for vehicles and other general items in bigger contracts under the Big Push initiative are totally absurd.
  
- That the Minister indicated that some of the contracts were put into lots to allow multiple contractors to be assigned to ensure competition and efficiency. However, some of these road projects that are put into lots have been awarded to the same contractor via single sourcing. MFWA cited examples as follows -
  - Kumasi Outer Ring Road Lot 1, Lot 2 and Lot 3 have been awarded to the same contractor;
  - Sunyani Outer Ring Road Lot 1 and Lot 2 have been awarded to the same contractor;
  - Dualization of Winneba Cape Coast Road, Lot 2 and Lot 3 have been awarded to the same contractor;
  - Upgrading of Saboba Chereponi Road, Lot 1 and Lot 2 have been awarded to the same contractor.
  
  - That experts have indicated that breaking projects into lots and awarding them to the same contractor, especially through sole sourcing, unnecessarily increases the cost of the project. This is because the same contractor will bill differently for each lot for general items and preliminaries, instead of doing so once.
  
  - That experts have also raised concerns about the cost of some of the projects, especially in predominantly sole-sourced contracts. For example, the 25km (Lot 3) of the dualisation of the Winneba-Cape Coast could cost as much as GHC154 million per kilometer.

- That while the data indicates different contractors have been awarded, in multiple instances, some individuals own multiple of the companies that have been awarded contracts through single sourcing.

## **2.8 Response from MRH**

MRH refutes these allegations and states as follows -

- That MRH does not apply a uniform cost per kilometre across road projects. Road projects are not defined by length alone, as costs are significantly influenced by factors such as terrain conditions, pavement design, drainage and bridge requirements, utility relocation, and the overall scope and complexity of works.
- That geotechnical conditions, traffic loading, and social considerations such as land acquisition further affect project costs. Consequently, no two road projects are identical, and reliance on cost per kilometre for comparison purposes is fundamentally misleading. Meaningful cost assessment can only be undertaken through detailed engineering design and cost build-up.
- That payment to contractors is not made based on the total contract sum. Payment to contractors is not made based on the total contract sum. Rather, payments are disbursed through the issuance of Interim Payment Certificates (IPCs) based on measured works executed (admeasurement). Certified payments typically cover general items, insurance, and actual works completed on site. This ensures strict adherence to the Ministry's 'no work, no pay' principle and guarantees value for money.

### 3.0 DETAILS OF 'BIG PUSH' CONTRACTS

The following implementing agencies of the Ministry of Roads & Highways (MRH) obtained Public Procurement Authority (PPA) Board approval to award specific Big Push projects via single sourcing or restricted tendering:

- Ghana Highway Authority (GHA),
- Department of Urban Roads (DUR), and
- Department of Feeder Roads (DFR).

The project details and financial figures below are sourced directly from verified Public Procurement Authority (PPA) approval letters.

A comprehensive list of Big Push projects, detailing actual contract award dates and final contract sums, is provided in the Appendix.<sup>3</sup> Notably, a comparative analysis reveals that most final contract values are lower than the maximum expenditure thresholds originally authorised in the PPA letters of approval.

#### 3.1 GHANA HIGHWAYS AUTHORITY (GHA)

Ghana Highway Authority (GHA) obtained approvals from PPA Board for the following seventy-two (72) Big Push projects - (51 via single sourcing and 21 via restricted tendering).

##### 3.1.1 GHA SINGLE SOURCING (51)

Date	November 28, 2024
Project	Rehabilitation of Techiman Nkonsia Wenchi Road (32.6km)
Estimated Cost	GHC 1,186,772,075.23
Contractor	Volta Impex Ltd
Process	Single Source

\*\*\* This project received PPA approval in 2024 for single source procurement. It was later captured under the Big Push Commitment Authorisation from the Ministry of Finance by letter dated July 11, 2025, instead of the Legacy Commitment Authorisation because works had not commenced.

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<sup>3</sup> Appendix #3, #4 & #5

Date August 26, 2025  
Project Reconstruction Dodowa Afienya Dawhenya Road (27.8km)  
Estimated Cost GHC1,116,979,913.76  
Contractor Oswal Investment Ltd.  
Process Single Source

Date August 26, 2025  
Project Construction of Dadieso Akontombra Road (22.3km)  
Estimated Cost GHC817,030,324.32  
Contractor Kingspok Co Ltd.  
Process Single source

Date August 26, 2025  
Project Bediako Junction Camp 15 Sefwi Adabokrom Road Lot 1  
(55km)  
Estimated Cost GHC785,400,000.00)  
Contractor Messrs Delovely Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Bediako Junction Camp 15 Sefwi Adabokrom Road Lot 2  
(9.5km)  
Estimated Cost GHC135,660,000,00  
Contractor Messrs Kingspok Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Construction of the Dambai Bridge  
Estimated Cost GHC3,990,609,240.47  
Contractor Messrs Maripoma Enterprise Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Gbintri Nakpanduri Road (44.0km)  
Estimated Cost GHC 1,038,303,609,59  
Contractor Mawums Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (25.0km) Lot 1  
Estimated Cost GHC 475,501,167.09  
Contractor CIWE Ghana Engineering Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (25.0km) Lot 2  
Estimated Cost GHC 475,501,167.09  
Contractor CIWE Ghana Engineering Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (25.0km) Lot 3  
Estimated Cost GHC 423,920,907.64  
Contractor Polychanda Oversea Engineering Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road including Bamboi and Banda Nkwanta Town Road (30km)  
Estimated Cost GHC 486,792,421.34  
Contractor Polychanda Oversea Engineering Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (25.0km) Lot 4  
Estimated Cost GHC 492,411,281.18  
Contractor China Railway No. 5 Engineering Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (25.0km) Lot 5  
Estimated Cost GHC 448,384,641.15  
Contractor China Railway No. 5 Engineering Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Wenchi Sawla Road (52km) Lot 6  
Estimated Cost GHC 862,028,209.27  
Contractor Maripoma Enterprise Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Atimpoku Asikuma Junction Road Lot 1  
(17.5km)  
Estimated Cost GHC 434,118,017.95  
Contractor Ussuya Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Atimpoku Asikuma Junction Lot 2 (8.5km)  
Estimated Cost GHC 210,857,323.00  
Contractor Dwawill Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Asikuma Junction Anyirawase Road Lot 3  
(23.4km)  
Estimated Cost GHC 634,091,869.76  
Contractor Ultranexus Ltd.  
Process Single Source

Date August 26, 2025  
Project Reconstruction of Anyirawasi Ho Tritrinu Road, Ho Airport  
2nd Gate Lot 4 (27.7km)  
Estimated Cost GHC 1,525,683,054.00  
Contractor First Sky Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Ho Kpetoe Road Lot 5 (19.9km)  
Estimated Cost GHC 976,487,567.11  
Contractor China Railway No. 5 Engineering Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Kpetoe Aveafiadenyiga Road including  
Ziope Town Roads Lot 6 (24.0km)  
Estimated Cost GHC 546,118,941.39  
Contractor Rolider Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Kpetoe Aveafiadenyiga Road including  
Ziope Town Roads Lot 7 (11.0km)  
Estimated Cost GHC 250,304,514.81  
Contractor Timeline & Innovations Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Afiadenyigba Penyi Road including  
dualization of Dzodzie Town Roads and Internal Link Roads  
within Dzodzie and Penyi Townships Lot 8 (28.9km)  
Estimated Cost GHC 809,338,111.40  
Contractor Oeci Ghana Ltd.

\*\*\* Messrs Oeci Ghana Ltd. withdrew its participation citing unfavourable conditions and internal constraints. This project was subsequently broken down into two lots (Lot 8A and Lot 8B) and awarded as follows:

Date November 27, 2025  
Project Afiadenyigba Penyi Road including internal link roads within Dzodze and Penyi Township Lot 8A (17km)  
Estimated Cost GHC367,904,785.34  
Contractor Timeline & Innovations Company Ltd.  
Process Single Source

Date December 4, 2025  
Project Afiadenyigba Penyi including dualization of Dzodze Town Road Lot 8B (11.9km)  
Estimated Cost GHC 441,304,080.92  
Contractor Medmo Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Penyi Aflao Road Lot 9 (22.0km)  
Estimated Cost GHC 538,053,697.00  
Contractor Medmo Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Construction of interchange at Winneba Roundabout, 10 Footbridges and dualization into Winneba and Swedru Towns Lot 1 (4km)  
Estimated Cost GHC 1,117,635,428.16  
Contractor Mo & Mo Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Dualization of Winneba Cape Coast Road Lot 2 (24.0km)  
Estimated Cost GHC 1,878,011,148.00  
Contractor M.A. & Constant Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Dualization of Winneba Cape Coast Road Lot 3 (25.0km)  
Estimated Cost GHC 3,860,486,565.00  
Contractor M.A. & Constant Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Dualization of Cape Coast to Takoradi Road Lot 4 (25km)  
Estimated Cost GHC 3,105,253,983.00  
Contractor S & L Construction & Engineering  
Process Single Source

Date August 26, 2025  
Project Dualization of Cape Coast to Takoradi Road Lot 5 (25km)  
Estimated Cost GHC 2,510,741,883.00  
Contractor Alkyro Jules Company Ltd.  
Process Single Source

Date August 26, 2025  
Project Dualization of Cape Coast to Takoradi Road Lot 6  
(23.60km)  
Estimated Cost GHC 3,323,896,929.60  
Contractor S & L Construction & Engineering  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Tema-Aflao Road (17.3km)  
Estimated Cost GHC 1,477,093,226.79  
Contractor First Sky Ltd  
Process Single Source

Date August 26, 2025  
Project Construction of Enchi Elubo (71.25km)  
Estimated Cost GHC 1,415,549,672.20  
Contractor Top International Engineering Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Upgrading of Adwofua Oseikokrom Road (25km)  
Estimated Cost GHC 390,103,557.14  
Contractor Cymain Ghana Ltd.  
Process Single Source

Date August 26, 2025  
Project Upgrading of Enchi Kudjouru Peki (30.0km)  
Estimated Cost GHC 410,550,000.00  
Contractor Maripoma Enterprise Ltd.  
Process Single Source

Date August 26, 2025  
Project Upgrading of Enchi Kudjouru Peki (32.0km)  
Estimated Cost GHC 469,200,000.00  
Contractor Big Aidoo Construction Ltd.  
Process Single Source

Date August 26, 2025  
Project Rehabilitation of Selected Roads in Ajumako Enyan Essiam District (81.30km)  
Estimated Cost GHC 1,665,438,400.50  
Contractor Mo & Mo Company Ltd.  
Process Single Source

Date September 25, 2025  
Project Upgrading of Bole Madari Chache Road (35.5km) and Others (9km)  
Estimated Cost GHC 649,109,241.35  
Contractor Maripoma Enterprise Limited  
Process Single Sourcing

Date September 26, 2025  
Project Rehabilitation of Sunyani Atronie Road (26.5km) and Sunyani Atronie Junction Acherensua Road (21.5km)  
Estimated Cost GHC 946,191,558.30  
Contractor Alexiboam Company Limited  
Process Single Sourcing

\*\*\* Note that this project had initially been processed through the restricted tendering process at a cost of GHC 946,191,558.30, for the following shortlisted contractors:

- Town & Concrete Properties Ltd.
- Zosumo Investment Ltd.
- Pa Engineering Ltd.
- Alexiboam Company Ltd.
- TimeLine & Innovations Company Ltd.

Date December 4, 2025  
Project Rehabilitation of Berekum Seikwa Road (33.45km)  
Estimated Cost GHC 339,830,873.53  
Contractor J. Adom Ltd.  
Process Single Source

\*\*\* Note that this project had initially been processed through the restricted tendering process at a cost of GHC 339,875,170.59, for the following shortlisted contractors:

- Bumecon Investment Ltd.
- Memphis Metropolitan Ltd.
- Rolider Ghana Ltd.
- Fia Legacy Ltd.
- Delovely Company Ltd.

Date December 4, 2025  
Project Rehabilitation of Apam Mumford Hweda Dago Otum Road  
(15km)  
Estimated Cost GHC227,623,963.60  
Contractor Timelines & Innovations Company Ltd.  
Process Single Source

Date December 24, 2025  
Project Construction of Adawso Bridge (2,770m)  
Estimated Cost US\$497,664,217.34.  
Contractor Messrs SCL Sonitra Construction Ltd.  
Process Single Source

Date December 24, 2025  
Project Rehabilitation of Mankessim Ajumako Agona Swedru Road  
and others (111km)  
Estimated Cost GHC 2,890,514,550.00  
Contractor Messrs E-Speedway Construction Ltd.  
Process Single Source

Date January 7, 2026  
Project Reconstruction of Nkwanta Dambai Road (49.73km)  
including 3.0km Town Roads  
Estimated Cost GHC 804,926,769.28  
Contractor Eagle Star Enterprise Limited  
Process Single Sourcing

Date January 7, 2026  
Project Upgrading of Akrodie Sayereso Road (24km)  
Estimated Cost GHC 453,282,472.95  
Contractor Town & Concrete Properties Limited  
Process Single Sourcing

Date	January 7, 2026
Project	Upgrading of Saboba Chereponi Road (27km)
Estimated Cost	GHC 427,892,001.29
Contractor	Fuzak Company Limited
Process	Single Sourcing
Date	January 7, 2026
Project	Upgrading of Saboba Chereponi Road (20km)
Estimated Cost	GHC 316,957,038.00
Contractor	Fuzak Company Limited
Process	Single Sourcing
Date	January 7, 2026
Project	Upgrading of Damang Atieku Twifo Anyinase Road (41km) and Daboase Junction Atieku Road (7km)
Estimated Cost	GHC 1,047,008,403.79
Contractor	David Walter Limited
Process	Single Sourcing
Date	January 7, 2026
Project	Upgrading of Okadjakrom Kwamikrom Road (21km)
Estimated Cost	GHC 324,795,725.06
Contractor	Limerica Ghana Limited
Process	Single Sourcing
Date	January 7, 2026
Project	Upgrading of Ketiajeli Kitare Road (30km)
Estimated Cost	GHC 369,350,678.65
Contractor	Akalifa's Company Limited
Process	Single Sourcing
Date	January 7, 2026
Project	Upgrading of Wa Bulenga Yaala Road (37km)
Estimated Cost	GHC 542,054,280.99
Contractor	Astee Company Limited
Process	Single Sourcing

Date	January 7, 2026
Project	Upgrading of Kabonwule Blajai Road (8.6km) and Kpandai Town Roads (10.0km) - Total Length 18.6km
Estimated Cost	GHC 270,399,179.53
Contractor	Awerco Construction Limited
Process	Single Sourcing

### **3.1.2 GHA RESTRICTED TENDERING (21)**

By a letter dated September 25, 2025, the Ghana Highway Authority (GHA) obtained Public Procurement Authority (PPA) approval to utilize the restricted tendering method for the projects listed below.

The companies listed under each project comprise the shortlisted candidates invited to tender, with the eventual contract recipient denoted by asterisks (\*\*\*)

- Rehabilitation of Wa Han Road (54.0km) - GHC 436,596,686.81
  - General Construction & Development Ltd.
  - Rolider Ghana Ltd.
  - Bumecon Investment Ltd.
  - I.B. Maigida Ltd.
  - Mo & Mo Company Ltd. \*\*\*
  
- Upgrading of Tumu Hamile Road (15.00km) - GHC 208,120,001.37
  - M. A. & Constant Company Ltd. \*\*\*
  - Astee Company Ltd.
  - Memphis Metropolitan Ltd.
  - Alexiboam Company Ltd.
  - Delovely Company Ltd.
  
- Upgrading of Tumu Han Lawra Road (10.00km) - GHC 215,406,511.66
  - Sinohydro Ghana Ltd.
  - Denvella Company Ltd.
  - Ganhali Company Ltd. \*\*\*
  - Joshob Construction Company Ltd.
  - Dyget Ghana Ltd.

- Partial Reconstruction of Navrongo Tumu Road (27km) - GHC 360,323,505.00
  - Rolider Ghana Ltd.
  - Medmo Company Ltd. \*\*\*
  - Bunas Company Ltd.
  - Pa Engineering Ltd.
  - Fia Legacy Ltd.
  
- Rehabilitation of Dodo Pepesu Nkwanta Road (46km) - GHC 684,001,621.50
  - Medmo Company Ltd.
  - Proslet Group Ltd.
  - Gro(w)th 82 Global Ltd. \*\*\*
  - Town & Concrete Properties Ltd.
  - Timeline & Innovations Company Ltd.
  
- Upgrading of Oyibi Appolonia Afienya Road (21.0km) - GHC 708,266,935.58
  - Big Aidoo Construction Ltd.
  - Ciwe Ghana Engineering Ltd.
  - Ultranexus Ltd.
  - China Railway No. 5 Engineering Ghana Ltd.
  - Proslet Group Ltd. \*\*\*
  
- Upgrading of Adaklu Tsrefe Waya Kayime Road and Abuadi Kodiabe Road (34.3km) - GHC 469,051,241.15
  - Maripoma Enterprise Ltd.
  - Rolider Ghana Ltd. \*\*\*
  - M. A. & Constant Company Ltd.
  - Alexiboam Company Ltd.
  - Joshob Construction Company Ltd.

- Upgrading of Waya Asiekpe Road, construction of Police Station and Hehekpoe Road (36.60km) - GHC 492,464,756.95
  - Rolider Ghana Ltd. \*\*\*
  - Mo & Mo Company Ltd.
  - Pa Engineering Ltd.
  - Zosumo Investment Ltd.
  - Mawums Ltd.
  
- Upgrading of Ziope Torda Road (9.60km) - GHC 138,805,651.00
  - Dyget Ghana Ltd.
  - Galtons Company Ltd.
  - Sinohydro Ghana Ltd.
  - Ganhali Company Ltd.
  - Rolider Ghana Ltd. \*\*\*
  
- Rehabilitation of Sokode Juapong Road Lot 1 (13km) - GHC 154,778,195.73
  - Ultranexus Ltd.
  - Big Aidoo Construction Ltd.
  - China Railway No. 5 Engineering Ghana Ltd.
  - Ciwe Ghana Engineering Ltd.
  - Fia Legacy Ltd. \*\*\*
  
- Rehabilitation of Sokode Juapong Road Lot 2 (35.56km) - GHC 467,141,801.77
  - Mo & Mo Company Ltd.
  - Bumecon Investment Ltd. \*\*\*
  - Denvella Company Ltd.
  - Town & Concrete Properties Ltd.
  - Bunas Company Ltd.

- Rehabilitation of Anyirawase Bame Kpeve Road (6.2km) - GHC 59,420,415.69
  - Cymain Ghana Ltd.
  - M. A. & Constant Company Ltd.
  - Gro(w)th 82 Global Ltd.
  - Bumecon Investment Ltd. \*\*\*
  - Fia Legacy Ltd.
  
- Rehabilitation of Kwahu Tafo Adawso Road and Kwahu Tafo Roads (25km) - GHC 474,835,015.24
  - Ghanhali Company Ltd.
  - Ussuya Ghana Ltd.
  - I. B. Maigida Ltd. \*\*\*
  - Galtons Company Ltd.
  - Zosumo Investment Ltd.
  
- Rehabilitation of Apam Ankamu Afranse Road and Afranse Town Roads (28.2km) - GHC 366,967,400.00
  - General Construction and Development Ltd. \*\*\*
  - Denvella Company Ltd.
  - Sinohydro Ghana Ltd.
  - Medmo Company Ltd.
  - Alexiboam Company Ltd.
  
- Rehabilitation of Bisease and Kokkonen Enclave Roads (26km) - GHC 338,348,890.00
  - Kingspok Company Ltd.
  - Dyget Ghana Ltd.
  - First Sky Ltd.
  - Bunas Company Ltd.
  - General Construction and Development Ltd. \*\*\*

- Rehabilitation of Enyeme Gomoa Oguaa Ajumako Techiman Road (22.6km) - GHC 315,167,422.68
  - I. B. Maigida Ltd.
  - General Construction and Development Ltd. \*\*\*
  - Mo & Mo Company Ltd.
  - Bumecon Investment Ltd.
  - Town and Concrete Properties Ltd.
  
- Rehabilitation of Essiama Telekubokazo Aniben Junction Road Lot 3 (30.2km) - GHC 232,572,060.16
  - Timeline and Innovations Company Ltd.
  - Maripoma Enterprise Ltd.
  - Medmo Company Ltd.
  - Ganhali Company Ltd.
  - Memphis Metropolitan Ltd. \*\*\*
  
- Rehabilitation of Telekubokazo Anyinase Road Lot 6 (20.00km) - GHC 444,644.810.68
  - Memphis Metropolitan Ltd. \*\*\*
  - Rolider Ghana Ltd.
  - Town & Concrete Properties Ltd.
  - Galtons Company Ltd.
  - Groth 82 Global Ltd.
  
- Rehabilitation of Wenchi Nsawkaw Debibi Sampa Road Lot 1(31.60km) - GHC 273,106,695.43
  - Delovely Company Ltd. \*\*\*
  - China Railway No. 5 Engineering Ghana Ltd.
  - Cymain Ghana Ltd.
  - Kingspok Company Ltd.
  - CIWE Ghana Engineering Ltd.

- Rehabilitation of Wenchi Nsawkaw Debibi Sampa Road Lot 2 (38.40km) -  
GHC 586,469,826.27
  - Big Aidoo Construction Ltd.
  - Sinohydro Ghana Ltd.
  - Town and Concrete Properties Ltd. \*\*\*
  - Ultranexus Ltd.
  - Proslet Group Ltd.
  
- Rehabilitation of Wenchi Nsawkaw Debibi Sampa Road Lot 3 (20km) –  
GHC 311,473,716.81
  - Dyget Ghana Ltd.
  - Joshob Construction Company Ltd. \*\*\*
  - Proslet Group Ltd.
  - General Construction and Development Ltd.
  - I. B. Maigida Ltd.

### **3.2 DEPARTMENT OF URBAN ROADS (DUR)**

The Department of Urban Roads (DUR) obtained approvals from PPA Board for the following sixteen (16) Big Push projects - (11 via single sourcing and 5 via restricted tendering).

#### **3.2.1 DUR SINGLE SOURCING (11)**

Date	August 26, 2025
Project	Komenda Town Roads, Ph 2 (5.075km)
Estimated Cost	GHC51,356,118.23
Contractor	Messrs Kingspok Co Ltd.
Process	Single Source

Date	August 26, 2025
Project	Rehabilitation of selected roads in Accra East (6km)
Estimated Cost	GHC100,976,814.62
Contractor	Messrs Oswal Investments Ltd.
Process	Single Source

Date August 26, 2025  
Project Rehabilitation of Eguase Nkanfoa Road and Amosima Town Roads (7km)  
Estimated Cost GHC65,892,941.64  
Contractor Messrs Halfast Ltd.  
Process Single Source

Date August 26, 2025  
Project Construction of Sunyani Outer Ring Road (17km) Lot 1  
Estimated Cost GHC995,611,392.11  
Contractor Messrs Kofi Job Co Ltd.  
Process Single Source

Date August 26, 2025  
Project Sunyani Outer Ring Road (17km) Lot 2  
Estimated Cost GHC997,973,892.11  
Contractor Messrs Kofi Job Co Ltd.  
Process Single Source

Date August 26, 2025  
Project Construction of 3<sup>rd</sup> Ring Road Tamale Ph 1 (11km) Lot 3  
Estimated Cost GHC875,018,805.82  
Contractor Messrs Munisco Ltd.  
Process Single Source

Date August 27, 2025  
Project Construction of 3<sup>rd</sup> Ring Road, Tamale Ph 1 (11km) Lot 1  
Estimated Cost GHC873,575,035.81  
Contractor Messrs China Railway No. 5 Engineering Ghana Ltd.  
Process Single Source

Date August 27, 2025  
Project Construction of 3<sup>rd</sup> Ring Road, Tamale Ph 1 (11km) Lot 2  
Estimated Cost GHC873,575,035.81  
Contractor Messrs Sinohydro Corporation Ltd.  
Process Single Source

Date November 20, 2025  
Project Kumasi Outer Ring Road (15km) Lot 1  
Estimated Cost GHC1,029,969,450.51  
Contractor Messrs Arab Contractors Ghana Ltd.  
Process Single Source

Date November 20, 2025  
Project Kumasi Outer Ring Road (15km) Lot 2  
Estimated Cost GHC1,029,969,450.51  
Contractor Messrs Arab Contractors Ghana Ltd.  
Process Single Source

Date November 20, 2025  
Project Kumasi Outer Ring Road (15km) Lot 3  
Estimated Cost GHC1,031,413,200.51  
Contractor Messrs Arab Contractors Ghana Ltd.  
Process Single Source

### **3.2.2 DUR RESTRICTED TENDERING (5)**

Date August 25, 2025  
Project Rehabilitation of GNAT Junction to the Polykamp Hostel  
Area Roads, Cape Coast (7.78km)  
Estimated Cost GHC98,217,044.55  
Process Restricted Tender

Date August 25, 2025  
Project Rehabilitation of Kissi, KwahenKrom to Kokoado Road  
(4.5km)  
Estimated Cost GHC 51,630,535.06  
Process Restricted Tender

Date August 25, 2025  
Project Rehabilitation of SSNIT Flats, Abinna, Atonkwa, Kofui,  
Ahotokrom and Ntranoa Area Roads (7.17km)  
Estimated Cost GHC79,505,558.13  
Process Restricted Tender

Date August 25, 2025  
Project Rehabilitation of Kafodzidzi Road to Arburansa Town Ph. 2  
(5.49km)  
Estimated Cost GHC55,590,492.53  
Process Restricted Tender

Date August 25, 2025  
Project Partial reconstruction of Essaman to Bantuma and adjoining  
links (4.5km)  
Estimated Cost GHC 88,597,433.29  
Process Restricted Tender

**NOTE**

The short-listed companies invited to tender for the afore-mentioned projects were:

- Halfast Ltd.
- Kingspok Company Ltd.
- Serengeti Ltd.
- Aschal Investment Ltd.
- Mmanab Company Ltd.

Subsequently the contracts were awarded as follows:

- Rehabilitation of GNAT Junction to the Polykamp Hostel Area Roads, Cape Coast - Serengeti Construction Ltd.
- Rehabilitation of Kissi Kwahenkrom to Kokoado Road - Aschal Investment Ltd.
- Rehabilitation of SSNIT Flats, Abinna, Atonkwa, Koful, Ahotokrom and Ntranoa Area Roads - Aschal Investment Ltd.
- Rehabilitation of Kafodzidzi Road to Aburansa Town Ph. 2 - Aschal Investment Ltd.
- Partial reconstruction of Essaman to Bantuma and adjoining links (4.5km) - Mmanab Company Ltd.

### **3.3 DEPARTMENT OF FEEDER ROADS (DFR)**

The Department of Feeder Roads (DFR) obtained approvals from PPA Board for the following twenty-nine (29) Big Push projects (4 via single sourcing and 25 via restricted tendering).

#### **3.3.1 DFR SINGLE SOURCING (4)**

Date	September 12, 2025
Project	Upgrading of Asankragua Fordjokrom feeder roads (25km)
Estimated Cost	GHC210,492,952.38
Contractor	Messrs Memphis Metropolitan Ltd.
Process	Single Source
Date	September 12, 2025
Project	Upgrading of Asankragua Agona Amenfi Sefwi Bekwai Feeder Roads (53.2km)
Estimated Cost	GHC362,035,484.80
Contractor	Messrs Memphis Metropolitan Ltd.
Process	Single Source
Date	September 12, 2025
Project	Upgrading Todome Toh Kpalime Dzemeni Roads (24km)
Estimated Cost	GHC300,291,294.94
Contractor	Messrs Sanam Ghana Ltd.
Process	Single Source
Date	September 12, 2025
Project	Upgrading of Abakrampa Junction Abakrampa (6.80km)
Estimated Cost	GHC107,515,716.58
Contractor	Maripoma Enterprise Limited
Process	Single Sourcing

### 3.3.2 DFR RESTRICTED TENDERING (25)

The companies listed under each project comprise the shortlisted candidates invited to tender, with the eventual contract recipient denoted by asterisks (\*\*\*)

Date September 12, 2025  
Project Upgrading of Akosombo-Gyakiti Kudikope Feeder and Yeniema Junction Sedorm Feeder Road (32km)  
Estimated Cost GHC 333,576,214.90  
Process Restricted Tender  
Contractors Build Managers Ltd  
Top International Engineering Ltd  
Mmanab Co Ltd. \*\*\*  
Sanam Ghana Ltd.

Date September 12, 2025  
Project Upgrading of Apeguso Mpakadan feeder roads (9km)  
Estimated Cost GHC146,975,870.40  
Process Restricted Tender  
Contractors Build Managers Ltd. \*\*\*  
Mmanab Co Ltd.  
International Engineering Ltd.  
Sanam Ghana Ltd.

Date September 12, 2025  
Project Dome Maame Krobo Kwamepong Nkwanta Ph 1 (62.80km)  
Estimated Cost GHC 507,405,702.70  
Process Restricted Tender  
Contractors Top International Engineering Gh Ltd.  
China Railway No. 5 Engineering Gh Ltd.  
Greenhouse Int Development Gh Ltd. \*\*\*  
China Jiangxi Engineering Gh Ltd.

Date September 12, 2025  
Project Hohoe Baika Jasikan and other feeder roads (61.47km)  
Estimated Cost GHC 539,143,773.00  
Contractors General Construction & Development Gh Ltd.  
Nusta GB Prime Ltd.  
Chriswed Ltd. \*\*\*  
Ashcal Ltd.

Date September 12, 2025  
Project Asphaltic pavement of Komenda Area Roads Ph 1(8.50km)  
Estimated Cost GHC 244,546,600.64  
Contractors West Brain Company Gh Ltd.  
Berock Ventures  
Shenashe Ltd.  
R C Construction Ltd. \*\*\*

Date September 12, 2025  
Project Asphaltic pavement of Komenda Area Roads Ph 2  
(21.82km)  
Estimated Cost GHC 573,860,235.66  
Contractors Chriswed Ltd.  
Ashcal Ltd.  
West Brain Company Gh Ltd.  
Nusta GB Prime Ltd. \*\*\*

Date September 12, 2025  
Project Asphaltic pavement of Komenda Area Roads Ph 3  
(12.80km)  
Estimated Cost GHC 324,543,023.19  
Contractors West Brain Company Gh Ltd. \*\*\*  
Berock Ventures  
Ashcal Ltd.  
Sanam Gh Ltd.

Date September 12, 2025  
Project Asphaltic pavement of Komenda Area Roads Ph 4  
(11.24km)  
Estimated Cost GHC 294,813,744.04  
Contractors West Brain Company Gh Ltd.  
Chriswed Ltd.  
Yaskeem Ltd. \*\*\*  
Shenashe Ltd.

Date September 12, 2025  
Project Besease Anyinasu Feeder and Anyinasu Town Roads  
(20.00km)  
Estimated Cost GHC 236,183,100.10  
Contractors Berock Ventures  
General Construction and Development Ltd. \*\*\*  
Shenashe Ltd.  
Mmanab Company Ltd.

Date September 12, 2025  
Project Asebu Putubiw Brimsu Water Works Feeder (12.00km)  
Estimated Cost GHC 180,132,367.52  
Contractors Maripoma Enterprise Ltd.  
Chriswed Ltd.  
Ashcal Ltd.  
Tekie Construction Ltd. \*\*\*

Date September 12, 2025  
Project Abura Dunkwa Town Roads (6.12km)  
Estimated Cost GHC 86,679,911.86  
Contractors) Anazo Ltd. \*\*\*  
Ashcal Ltd.  
Shenashe Ltd.  
Kingspok Company Ltd.

Date September 12, 2025  
Project Upgrading of Gravel Yard Baseke, Santasu Feeder Road  
Ph 1(20.00km)  
Estimated Cost GHC 171,710,781.90  
Contractors Top International Engineering Gh Ltd. \*\*\*  
China Railway No.5 Engineering Gh Ltd.  
Ashcal Ltd.  
Kingspok Company Ltd.

Date September 12, 2025  
Project Reconstruction of Atebabo Centerso Mumuni Junction Feed  
Road (28.00km)  
Estimated Cost GHC 309,996,211.42  
Contractors Sanam Ghana Ltd.  
Berock Ventures  
Forgeline Company Ltd.  
Kingspok Company Ltd. \*\*\*

Date September 12, 2025  
Project Upgrading of Mafi Kumasi Bakpa Avedo Feeder Road  
(18.70km)  
Estimated Cost GHC 200,082,145.40  
Contractors Forgeline Company Ltd. \*\*\*  
Chriswed Ltd.  
Yaskeem Ltd.  
Berock Ventures

Date September 12, 2025  
Project Upgrading of Bakpa Avedo Dabala Junction Feeder Road  
(11.30km)  
Estimated Cost GHC 123,655,087.40  
Contractors Shenashe Ltd.  
Ashcal Ltd.  
Berock Ventures \*\*\*  
Mmanab Company Ltd.

Date September 12, 2025  
Project Upgrading of Gonu Junction Sokiaddzi Junction (9.70km)  
Estimated Cost GHC 128,067,899.00  
Contractors Forgeline Company Ltd.  
General Construction and Development Ltd.  
Chriswed Ltd.  
Berock Ventures \*\*\*

Date September 12, 2025  
Project Upgrading of Jema Town Roads (7.82km)  
Estimated Cost GHC 114,828,690.78  
Contractors Sanam Gh Ltd.  
Forgeline Company Ltd.  
Mountain Energy and Construction Ltd. \*\*\*  
Berock Ventures

Date September 12, 2025  
Project Upgrading of Apaaso Town Roads (8.89km)  
Estimated Cost GHC 126,394,349.58  
Contractors Chriswed Ltd.  
General Construction and Development  
Berock Ventures  
Mountain Energy and Construction Ltd. \*\*\*

Date September 12, 2025  
Project Upgrading of Jema Ampoma Anyima Feeder Roads  
(17.00km)  
Estimated Cost GHC 58,730,877.12  
Contractors Shenashe Ltd.  
Mountain Energy and Construction Ltd. \*\*\*  
Mmanab Company Ltd.  
Build Managers Ltd.

Date September 12, 2025  
Project Rehabilitation of Amoma Agyina Feeder Road (6.00km)  
Estimated Cost GHC 33,336,704.86  
Contractors Ghamudar Development Ltd. \*\*\*  
Sanam Gh Ltd.  
General Construction and Development Ltd.  
Build Managers Ltd.

Date September 12, 2025  
Project Upgrading of Bono Manso Kranka Pinihini Feeder Road (16.00km)  
Estimated Cost GHC 199,969,341.63  
Contractors Chriswed Ltd.  
Ghamudar Development Ltd. \*\*\*  
General Construction and Development Ltd.  
West Brain Company Ltd.

Date September 12, 2025  
Project Upgrading of Tanoboase Kranka Yefri Feeder Road (15.20km)  
Estimated Cost GHC 142,185,235.46  
Contractors Shenashe Ltd.  
Ashcal Ltd.  
Chriswed Ltd.  
Sandwell Sanders Ltd. \*\*\*

Date September 12, 2025  
Project Upgrading of Tankor Fiema Buabeng Busunya Feeder Road (14.70km)  
Estimated Cost GHC 175,928,108.43  
Contractors Sandwell Sanders Ltd. \*\*\*  
Mmanab Company Ltd.  
Build Managers Ltd.  
Shenashe Ltd.

Date September 12, 2025  
 Project Upgrading of Bodom Senya Bonte Bunya Feeder Road (26.00km)  
 Estimated Cost GHC 273,748,898.70  
 Contractors West Brain Company Gh Ltd.  
 General Construction and Development Ltd.  
 Sandwell Sanders Ltd. \*\*\*  
 Shen Ashe Ltd.

Date September 12, 2025  
 Project Upgrading of Sege Mepe Feeder Road (31.20km)  
 Estimated Cost GHC 628,011,956.18  
 Contractors China Jiangxi Engineering Gh Ltd.  
 Chriswed Ltd.  
 Ashcal Ltd.  
 Shen Ashe Ltd. \*\*\*

### 3.4 LEGACY PROJECTS (23)

Award Date December 12, 2025  
 Project Upgrading of Eastern Corridor Road (Nkwanta Oti Damanko Section) (62.3km) including Town Roads  
 Contract Sum GHC 780,178,476.09  
 Contractor China Jiangxi Engineering Ghana Ltd.

Award Date December 12, 2025  
 Project Upgrading of Nkwanta Oti Damanko Road (11.7)  
 Contract Sum GHC 225,221,769.02  
 Contractor China Jiangxi Engineering Ghana Ltd.

Award Date December 11, 2025  
 Project Construction of National Route N18 Wa Han Road (22km)  
 Contract Sum GHC 159,447,053.75  
 Contractor P & W Ghanem Ltd.

Award Date	December 11, 2025
Project	Upgrading of Tumu Han Lawra Road (25km)
Contract Sum	GHC 421,701,612.50
Contractor	P & W Ghanem Ltd.
Award Date	December 11, 2025
Project	Upgrading of Tumu Han Lawra Road (15km)
Contract Sum	GHC 173,233,182.94
Contractor	Greenhouse International Development (GH) Ltd.
Award Date	December 11, 2025
Project	Upgrading of Tumu Han Lawra Road (20km)
Contract Sum	GHC 90,639,575.32
Contractor	Maripoma Enterprise Ltd.
Award Date	December 11, 2025
Project	Upgrading of Tumu Han Lawra Road (10km)
Contract Sum	GHC215,315,396.29
Contractor	Aschal Investment Ltd.
Award Date	December 11, 2025
Project	Partial reconstruction of Navrongo Chuchuliga Tumu Road including Navrongo Chuchuliga Sandeman Road
Contract Sum	GHC 469,711,150.35
Contractor	Myturn Ltd.
Award Date	December 11, 2025
Project	Rehabilitation of Hohoe Jasikan Road (30km)
Contract Sum	GHC 489,359,153.20
Contractor	Rolider Ghana Ltd.
Award Date	December 11, 2025
Project	Reconstruction of Have Hohoe Road (53.35km)
Contract Sum	GHC 811,330,915.08
Contractor	Greenhouse International Development (GH) Ltd.

Award Date	December 11, 2025
Project	Reconstruction of Jinijini Sampah Road Project (80km)
Contract Sum	GHC 1,658,985,244.53
Contractor	Rango Construction Company Ltd.
Award Date	December 10, 2025
Project	Upgrading of Tumu Sissili Navrongo Road (15km)
Contract Sum	GHC 254,180,205.58
Contractor	Mawums Ltd.
Award Date	December 10, 2025
Project	Upgrading of Tumu Chuchuliga Navrongo Road (32km) including Bridges
Contract Sum	GHC 598,002,099.04
Contractor	Mawums Ltd.
Award Date	October 12, 2025
Project	Rehabilitation of Tapa (Mabang) Goaso Road (39km)
Contract Sum	GHC 554,679,293.69
Contractor	Kofi Job Company Ltd.
Award Date	March 22, 2024
Project	Dualization of Adentan Dodowa Road (22.8km)
Contract Sum	GHC 1,548,374,605.41
Contractor	Oswal Investment Ltd.
Award Date	January 22, 2024
Project	Rehabilitation and Dualization of Takoradi Agona Junction Road (23km) including 2 Dual Carriageway Bridges
Contract Sum	GHC 1,222,739,765.00
Contractor	Justmoh Construction Ltd.

Award Date December 22, 2023  
Project Rehabilitation and Upgrading of Kasoa Winneba Road Lot 1 Kasoa Akoti Road  
Contract Sum USD 91,461,600.00  
Contractor NAG Fairmont Company Ltd.

Award Date December 22, 2023  
Project Rehabilitation and Upgrading of Kasoa Winneba Road Lot 2 Akoti Junction-Winneba Roundabout  
Contract Sum USD 85,237,300.00  
Contractor MM Delovely Company Ltd.

Award Date December 22, 2023  
Project Kasoa Winneba Road Lot 1A: Interchanges and 2 Footbridges  
Contract Sum USD 75,480,955.89  
Contractor NAG Fairmont Company Ltd.

Award Date December 22, 2023  
Project Kasoa Winneba Road Lot 2A: Interchanges, Twin River Bridge and 3 Footbridges  
Contract Sum USD 57,875,078.50  
Contractor MM Delovely Company Ltd.

Award Date October 26, 2022  
Project Design and Construction of Suame Interchange and Ancillary Works Component – Phase 1  
Contract Sum EURO 1,400,000.00  
Contractor Rango Construction Company Ltd.

Award Date October 25, 2022  
Project Design and Construction of Suame Interchange Local Roads Components – Phase 2  
Contract Sum USD 40,000,000.00  
Contractor Rango Construction Company Ltd.

Award Date	May 23, 2022
Project	Rehabilitation of Ofankor Nsawam Road (Dual Carriageway) (33.4km)
Contract Sum	USD 346,479,014.00
Contractor	Maripoma Enterprise Ltd.

### 3.5 COMMITMENT AUTHORISATION FROM MINISTRY OF FINANCE

MRH sought and received Commitment Authorisation from the Ministry of Finance as follows -

- By letter also dated July 11, 2025<sup>4</sup>, communicated Commitment Authorisation to MRH for the sum of GHC14,880,033,180.97 over a three-year period for the payment of another twenty-three (23) Big Push roads, broken down as follows:

2025	GHC 3,879,695,317.06
2026	GHC 8,928,019,908.58
2027	GHC 2,072,317,955.33

The list of projects can be found in the Appendix.<sup>5</sup>

- By another letter dated July 11, 2025<sup>6</sup>, Commitment Authorisation was communicated to MRH by the Ministry of Finance to commit Government to an amount not exceeding GHC50,986,620,125.28 over a three-year period for fifty (50) road projects under the Big Push initiative. The list of projects can be found in the Appendix.<sup>7</sup>

The schedule for the amount was as follows:

2025	GHC 7,647,993,018.79
2026	GHC 30,591,972,075.17
2027	GHC 12,746,655,031.32

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<sup>4</sup> Appendix #6

<sup>5</sup> Appendix #11

<sup>6</sup> Appendix #7

<sup>7</sup> Appendix #11

The letter indicated that the Ministry of Finance will not honour any payment relating to this commitment authorisation unless the following are strictly adhered to in the award of contracts:

- Contracts should only be awarded after obtaining Commitment Control Compliance approval from the head of your Internal Audit Unit;
  - There should be no advance mobilization;
  - Contracts should be awarded in Ghana Cedis only;
  - There should be no price variations;
  - There should be no interest on delayed payment;
  - There should be no indexation to foreign currency and inflation in line with the Foreign Currency Exchange Act, 2006 (Act 723).
- By letter dated July 22, 2025<sup>8</sup>, Commitment Authorisation was communicated to MRH approving the sum of GHC15,543,951,074.84 over a three-year period for the payment of another fifty-three (53) Big Push roads broken down as follows:
    - 2025 GHC 2,331,592,661.23
    - 2026 GHC 6,994,777,983.74
    - 2027 GHC 6,217,580,429.93

The list of projects can be found in the Appendix.<sup>9</sup>

- By letter dated December 18, 2025<sup>10</sup>, Commitment Authorisation was communicated to MRH approving the sum of US\$497,664,217.34 over a four-year period for the payment of the Adawso Bridge. Letter attached in Appendix.<sup>11</sup>
- By letter dated December 18, 2025<sup>12</sup>, Commitment Authorisation was communicated to MRH approving the sum of GHC4,556,566,549.54 for payment of another nine (9) Big Push projects. Letter attached in Appendix.<sup>13</sup>

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<sup>8</sup> Appendix #8

<sup>9</sup> Appendix #11

<sup>10</sup> Appendix #9

<sup>11</sup> Appendix #11

<sup>12</sup> Appendix #10

<sup>13</sup> Appendix #11

One of the projects 'Rehabilitation of Somanya Kpong (13km) Somanya Akuse (6km) Somanya Town Roads (5km) (GHC550,808,617.68)' was later varied in scope to 'Rehabilitation of Dodowa Agumeda Somanya Road and Somanya Town Roads (30km)' with the same estimated cost of GHC550,808,617.68.<sup>14</sup>

The number of Big Push projects for which Commitment Authorisation was obtained was, therefore, one hundred and thirty-six (136). However, the Rehabilitation of Dodowa Agomeda Somanya Road and Somanya Town Roads (30 km), has not yet gone through PPA approval and has not been awarded.

Accordingly, one hundred and thirty-five (135) of the projects covered by Commitment Authorisation have progressed to the award stage.

At the end of the procurement stage some projects were broken down into separate lots. These split awards created five (5) additional award records thus increasing the total number of awarded projects from one hundred and thirty-five (135) to one hundred and forty (140).

Find below the projects that were broken down:

- Rehabilitation of Atimpoku Asikuma Junction Road (26km) -
  - Lot 1 Rehabilitation of Atimpoku Asikuma Junction Road (17.5km)
  - Lot 2 Rehabilitation of Atimpoku Asikuma Junction Road (8.5km).
  
- Rehabilitation of Kpetoe Aveafiadenyigba Road including Ziope Town Roads (35km) –
  - Lot 1 Rehabilitation of Kpetoe Aveafiadenyigba Road including Ziope Town Roads (24km)
  - Lot 2 Rehabilitation of Kpetoe Aveafiadenyigba Road including Ziope Town Roads (11km).

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<sup>14</sup> Letter dated December 15, 2025, Appendix #12

- Rehabilitation of Afiadenyigba Penyi Road including dualization of Dzodze Town Road and Internal Link Roads within Dzodze and Penyi Township (22.4km) –
  - Lot 1 Rehabilitation of Afiadenyigba Penyi Road including internal link roads within Dzodze and Penyi Township (14km)
  - Lot 2 Rehabilitation of Afiadenyigba Penyi Road including dualization of Dzodze Town Road (8.4km).
  
- Komenda Area Roads Packaged, captured in Commitment Authorisation as Rehabilitation of Komenda Area Road Ph 1 (33.4km) and Rehabilitation of Komenda Area Roads Ph II (21.82km) –
  - Lot 1 Reconstruction to Asphaltic Pavement of Komenda Area Roads (8.50km)
  - Lot 2 Reconstruction to Asphaltic Pavement of Komenda Area Roads (21.82km)
  - Lot 3 Reconstruction to Asphaltic Pavement of Komenda Area Roads (12.80km)
  - Lot 4 Reconstruction to Asphaltic Pavement of Komenda Area Roads (11.24km).

The split awards created five (5) additional award records. However, since one of the one hundred and thirty-six (136) projects covered by Commitment Authorisation has not yet received PPA approval and has not been awarded, the total number of awarded projects stands at one hundred and forty (140), without exceeding the approved Commitment Authorisation cost.

## 4.0 SUMMARY OF APPLICABLE LAW

4.1 The primary legislation governing public procurement in Ghana is the Public Procurement Act, 2003 (Act 663), as amended by the Public Procurement (Amendment) Act, 2016 (Act 914).

4.2 The methods of procurement allowed under the law are the following -

- Competitive Tendering,
- Two stage Tendering,
- Restricted Tendering,
- Request for Quotations/Price Quotation,
- Single Sourcing.

4.3 Section 40(1) of Act 663 (as amended) provides that –

“A procurement entity may engage in single-source procurement under section 41 with the approval of the Board in the following exceptional circumstances -

- a. where goods, works or services are only available from a particular supplier or contractor, or if a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and no reasonable alternative or substitute exists;
- b. where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity;
- c. where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use any other methods of procurement because of the time involved in using those methods;

- d. where the procurement entity having procured goods, equipment, technology or services from a supplier, contractor or consultant, determines that additional supplies must be procured from the supplier, contractor or consultant because of standardization; or compatibility with existing goods, equipment, technology or services, taking into account
  - i. the effectiveness of the original procurement in meeting the needs of the procurement entity;
  - ii. the limited size of the proposed procurement in relation to the original procurement;
  - iii. the reasonableness of the price; and
  - iv. the unsuitability of alternatives to the goods or services in question.
- e. where the procurement entity seeks to enter into a contract with the supplier or contractor for research, experiment, study or development, except the contract includes the production of goods in quantities establish commercial viability or recover research and development costs; or
- f. where the procurement entity applies this Act for procurement that concerns national security and determines that single-source procurement is the most appropriate method of procurement.

#### 4.4 Recent legislative actions have further impacted how single-source procurement is practiced -

- The Public Procurement (Amendment) Act, 2025 (Act 1139) introduced a requirement for written 'Commitment authorisation' from the Minister for Finance before any government-funded procurement can commence, regardless of the method used (including single-source).
- Public Procurement (Thresholds for Approving Authorities and Procurement Methods) Regulations, 2025 (L.I. 2516) increased the financial thresholds for various procurement methods and approving authorities.

## 5.0 FINDINGS

### 5.1 Did the Ministry of Roads and Highways (MRH) act in total disregard and betrayal of President John Mahama’s caution for prudence in the award of public sector contracts and his statement that the single-sourcing process would be used only in exceptional circumstances?

#### 5.1.1 Promises of President John Mahama

In the 2024 Manifesto of the National Democratic Congress (NDC), the NDC promised that if it won the 2024 national election, it would ‘implement measures to curtail abuse of single source and restricted tendering procurement’.<sup>15</sup>

President John Mahama, in the 2025 State of the Nation Address (SONA), promised to minimise single source procurement to encourage competitive bidding and enhance public transparency in procurement processes.<sup>16</sup>

President Mahama, in the 2026 State of the Nation Address (SONA), promised to bring legislation to Parliament to tighten procurement processes by allowing resort to single source procurement method only in exceptional circumstances.<sup>17</sup>

#### 5.1.2 Allegation of MFWA

MWFA alleges that MRH in awarding contracts for Big Push projects overly resorted to single sourcing as the default procurement method and in doing so disregarded President John Mahama’s caution that the single source process should be used only in exceptional circumstances.

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<sup>15</sup> 2024 NDC Manifesto page 136, section 6.1.1 (11)

<sup>16</sup> 2025 SONA delivered on February 27, 2025

<sup>17</sup> 2026 SONA delivered on February 27, 2026

### **5.1.3 Facts Established**

Out of a total of one thousand four hundred and forty-one (1,441) contracts awarded by MRH under the current John Mahama administration, one thousand three hundred and one (1,301) were awarded through the open or competitive tendering process. The remaining one hundred and forty (140) contracts were awarded under the Big Push initiative.

Out of the one hundred and forty (140) Big Push contracts, sixty-six (66) were awarded via single-sourcing, fifty-one (51) were awarded via restrictive tendering, and twenty-three (23) were ongoing projects inherited from the previous government and absorbed into the Big Push initiative. The sixty-six (66) single-sourced contracts represent 47.14% of the total contracts awarded under the Big Push initiative.

This means that 1,301 out of 1,441 contracts representing 90.28% of road contracts awarded by MRH in 2025 and 2026 were awarded through the open/competitive tendering process. 47.14% of the 140 Big Push contracts were awarded through the single sourcing process. 4.58% of the total 1,441 road contracts awarded by MRH in 2025 and 2026 were awarded through the single sourcing process.

The breakdown of the 1,441 projects is as follows:

Ghana Highways Authority open/competitive tendering	405
Department of Feeder Roads open/competitive tendering	896
Legacy Projects	23
Consolidated (Big Push) Projects	63
Main Big Push	54

### **5.1.4 Conclusion**

The evidence suggests that single sourcing was not the primary mechanism for general MRH contracts. Nevertheless, a distinct pattern shift occurs within the Big Push initiative, where 47.14% of projects were single sourced. Notably, all single sourced MRH contracts under the current administration were exclusively tied to this initiative.

Consequently, this raises an important administrative question as to whether the utilisation of the single source method for 47.14% of the Big Push contracts was fully justified.

## **5.2 Is there any justification for MRH’s use of the single source method to award 47.14% of the Big Push contracts?**

### **5.2.1 2024 NDC Manifesto Promise**

In the 2024 NDC Manifesto of the National Democratic Congress (NDC), the NDC promised to ‘roll out the Big Push for rapid infrastructure development to continue the NDC legacy of massive infrastructure development for job creation’.<sup>18</sup> It further promised to ‘roll out the Big Push for national infrastructure development to continue the NDC legacy of massive infrastructure development to boost growth’.<sup>19</sup>

One of the components of the programme is to ‘embark on a US\$10 billion accelerated infrastructural plan to drive job creation’. A second component is to ‘undertake an inventory and review of all uncompleted and abandoned government infrastructure projects across all sectors and complete and equip critical uncompleted structures in order of priority and feasibility’.

It is important to note the operative words ‘rapid infrastructure development’ and ‘accelerated infrastructural plan’. The goal clearly was to create infrastructure development at an expedited pace, not the normal pace associated with such developments. The target was to create jobs and boost growth swiftly.

### **5.2.2 Reason given by Ministry of Roads & Highways (MRH)**

MRH has indicated that the decision to adopt single sourcing was informed by urgent and compelling national considerations.

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<sup>18</sup> 2024 NDC Manifesto, chapter 2, page 20 (8)

<sup>19</sup> 2024 NDC Manifesto, chapter 4, page 65 (4.2.1)

These included critical public safety concerns arising from severely deteriorated road conditions, incidents affecting road users and heightened public agitation for immediate intervention. Key and major projects were deteriorating and in critical state and needed urgent responses.

### **5.2.3 Timeline Assessments**

Assessments indicate that standard open competitive tendering for mega-infrastructure projects like the "Big Push" projects requires a ten (10) to fifteen (15) month timeline.

This baseline covers concept development, feasibility studies, design, costing, statutory approvals, tender preparation, bidding, evaluation, and final contract award. Utilizing this traditional procurement route would have delayed project deployment by at least a year, severely compromising the rapid, high-impact execution central to the Big Push initiative.

### **5.2.4 Security Concerns**

Infrastructural projects like roads and bridges extend far beyond economic utility. They serve as critical border-security corridors, military mobility routes, anti-smuggling pathways, and emergency response links. Within Ghana's contemporary security climate - marked by Sahellian instability and rising transnational crime - deficient road networks are increasingly recognized as critical national security vulnerabilities rather than mere developmental deficits.

Documented evidence confirms that deficient road networks across Ghana pose significant national challenges, particularly along strategic corridors and border zones that overlap with Big Push projects. Critical examples include -

- The Dambai Bridge (Oti Region) – enhances strategic connectivity between northern and southern Ghana while securing access to volatile border areas.

- The Wa-Han, Tumu-Hamile, Tumu-Han and Navrongo Roads – form vital transit links across the Upper West border zones and the Burkina Faso frontier, serving as primary deployment routes for military and immigration forces.
- The Western Forest-Zone Corridors – including the Dadieso-Akontombra, Enchi-Elubo, Bediako Junction-Camp 15-Sefwi Adabokrom, and Enchi-Kudjouru-Pekyi roads. These routes cut through high-risk zones prone to illegal mining, timber and cocoa smuggling, and transnational criminal incursions.

### **5.2.5 Inflationary Costs**

MRH indicated that there was the need to fast-track priority infrastructure projects to avoid further inflationary cost or cost escalation and delays.

Notably, the Commitment Authorization letters from the Ministry of Finance imposed strict fiscal constraints - specifically, a total prohibition on price variations, interest on delayed payments, and indexation to foreign currency or inflation, in strict compliance with the Foreign Currency Act, 2006 (Act 723).<sup>20</sup> The urgency associated with the Big Push initiative was to ensure maximum utilization of the authorized funding within the stipulated timeframe, effectively neutralizing any operational delays that could trigger prohibited price variation claims.

### **5.2.6 Conclusion**

The Ministry of Roads and Highways (MRH) fast-tracked the "Big Push" programme as an infrastructure-led economic recovery strategy designed to directly stimulate employment, expand domestic industrial capacity, and secure regional economic integration. To circumvent protracted procurement timelines and guarantee both mobilization speed and structural delivery, the Ministry utilized selective and single-source procurement paths as permissible under the law.

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<sup>20</sup> See Appendix #7

The Ministry's decision was primarily guided by the following strategic factors -

- Accelerated Infrastructure Delivery - a core vision to rapidly scale and modernize the national road network.
- Procurement Efficiency - comparative timeline analyses indicating that alternative bidding processes would introduce unacceptable delays.
- Public and National Security Urgency - heightened public outcry regarding severe road degradation, which posed direct national security vulnerabilities in critical corridors.
- Fiscal Risk Mitigation - the pressing need to hedge against market inflation and preventable project cost escalations.

Given these extraordinary operational requirements, the statistical context of the program must be evaluated objectively. The single-source framework was applied to 47.14% of the 140 specialized "Big Push" contracts. Crucially, this subset represents a mere 4.58% of the total 1,441 road sector contracts awarded by MRH. This nominal percentage demonstrates that competitive tendering remained the Ministry's overwhelming baseline norm.

Consequently, the data and basis for adopting the single source procedure refutes any claim that MRH acted in total disregard of the President's directive on fiscal prudence, or that it violated the executive pledge to treat single sourcing strictly as a controlled exception.

### **5.3 Did MRH breach any procurement laws in the award of contracts under the Big Push initiative?**

#### **5.3.1 Public Procurement, Act 2003 (Act 663) as Amended**

The current law on public procurement allows for the use of single sourcing in certain exceptional circumstances.

MRH relied on section 40(1)(b) of the Public Procurement Act, 2003 (Act 663) as amended, which provides that - 'Where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity'.

This exception is applicable where there is an extreme urgency for the procurement, making competitive tendering impractical. This urgency must be due to unforeseeable circumstances and not caused by delays or poor planning by the procurement entity.

### **5.3.2 Mandatory Processes**

The Public Procurement Act, 2003 (Act 663)<sup>21</sup> as amended, provides that before starting the single source process, an entity must apply for and receive written approval from the Public Procurement Authority Board.

The Public Procurement (Amendment) Act, 2025 (Act 1139)<sup>22</sup>, provides that procurement entities cannot commence high-level procurement without an approved 'Commitment Authorisation' from the Minister for Finance. This is to ensure that all government-funded procurements are fully backed by approved budgetary allocations.

Since single sourcing is non-competitive, the PPA requires specific documentation to prevent inflated costs and ensure the price is fair and reasonable. Indeed, the entity must submit an assessment of cost reasonableness.

### **5.3.3 Facts Established**

MRH provided evidence to show that they went through the relevant processes before awarding the Big Push contracts. The contents of the letters from PPA and MoF are captured in Section 3 on 'Findings' above. Copies of the actual letters are attached in the Appendix to this Report.<sup>23</sup>

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<sup>21</sup> Section 41 of Act 663

<sup>22</sup> Section 24(A) of Act 1139

<sup>23</sup> Appendix #13-#23 (GHA), Appendix #24-#35 (DUR), Appendix #36-#41 (DFR)

PPA approval was obtained by the implementation bodies of MRH, namely, Ghana Highway Authority, Department of Urban Roads, and Department of Feeder Roads, after receiving approval from the MRH.

Commitment Authorisation was obtained from the Ministry of Finance.

To further expedite the execution process of the contracts, MRH divided some of these projects into lots creating a total of 140 projects in all, while ensuring that the price ceiling for the Commitment Authorisation was not breached. The list of projects that were split can be found in Section 3 'Findings' above, as well as in the Appendix.<sup>24</sup>

### **5.3.7 Conclusion**

MRH did not breach any procurement laws by using the single source procurement process prescribed by Act 663 as amended. MRH followed the procedure required by law in awarding the Big Push contracts.

## **5.4 Was there inconsistency of information put out by the Minister and/or the Ministry in a manner to deceive the public or elude exposure of the truth?**

### **5.4.1 MFWA's Allegation I**

MFWA alleges that MRH put out contradictory figures as the estimated cost of the Dodo Pepesu Nkwanta Road from GHC804,828,456.81 to GHC683,902,957.69 and back to GHC804,828,456.81.

### **5.4.2 Facts Established**

In the Ministry of Finance letter dated July 11, 2025, communicating the grant of Commitment Authorisation for fifty (50) road projects, the estimated cost for the rehabilitation of the Dodo Pepesu Nkwanta (46km) road was indicated to be GHC 684,001,621.50.<sup>25</sup>

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<sup>24</sup> Appendix #42

<sup>25</sup> Appendix #7 (no. 23)

In the letter from GHA dated December 31, 2025, it was clearly stated that the estimated cost for the rehabilitation of the Dodo Pepesu Nkwanta road was lower i.e. GHC 683,902.957.69, which was lower than the amount in the Commitment Authorisation.

#### **5.4.3 Conclusion**

If the estimated cost for the road was listed and published anywhere by MRH or the Minister as GHC804,828,456.81, this would appear to have been a genuine mistake since the Commitment Authorisation does not allow an amount higher than GHC684,001,621.50 for payment for the rehabilitation of the Dodo Pepesu Nkwanta road.

#### **5.4.4 MFWA's Allegation II**

Secondly, MFWA alleges that on its website, MRH left out the letter 'w' from the word 'Growth' making it 'Groth', to avoid public scrutiny, This allegation is in reference to the company Growth 82 Global Limited that was awarded the rehabilitation of the Dodo Pepesu Nkwanta road project.

#### **5.4.5 Facts Established**

Evidence shows that the company Growth 82 Global Limited was registered on August 18, 2020; received A3B3 certificate on September 6, 2024; received A2B2 certificate on March 19, 2025; and received A1B1 certificate on August 14, 2025.

The contract in question was signed on December 31, 2025; commencement of works February 12, 2026; and actual commencement March 16, 2026.

#### **5.4.6 Conclusion**

It is true that the letter 'w' was left out of the spelling of 'Growth' in the letter from GHA to PPA dated September 19, 2025,<sup>26</sup> and on the MRH website.

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<sup>26</sup> Appendix #43

While the company's name was indeed misspelled in the initial correspondence from GHA to PPA, the MFWA provided no evidence to back the allegation that this was a deliberate attempt to avoid public scrutiny.

MRH has been advised to correct the mistake on its website and insert the letter 'w' to reflect the correct spelling of the company's name, and this has been done.

#### **5.4.7 MFWA's Allegation III**

Thirdly, MFWA claims there were one hundred and seven (107) Big Push projects, eighty-one (81) of which were single sourced and twenty-six (26) of which were subjected to restricted tendering. MFWA further claims that MRH published on its website that there were seventy-seven (77) projects, fifty-four (54) of which were single sourced and twenty-three (23) subjected to restricted tendering.

#### **5.4.8 Facts Established**

After viewing all relevant documentation from MRH and MoF, and interacting with critical personnel at MRH, the conclusion is that there are one hundred and forty (140) road projects awarded under the Big Push programme – sixty-six (66) were single sourced, fifty-one (51) were subjected to restrictive tendering and twenty-three (23) were legacy projects left unfinished or abandoned by the previous government which have been adopted under the Big Push initiative.

#### **5.4.7 Conclusion**

The figures above are different from the figures put out by MWFA and those that MWFA claims were put out by MRH. The disparity in figures from the MWFA and the final verified figures may be due to a focus on the source of funding.

MRH has various sources of funding for their infrastructural projects including the Consolidated Fund, the Road Fund, Bilateral and Multilateral Fund, and Donor Fund.

The Big Push Fund was established by the Ministry of Finance in 2025 to provide dedicated financing for large-scale infrastructure projects. The Funds primary purpose is to accommodate the significant capital requirements of the Big Push projects, which would otherwise create a fiscal imbalance within MRH's existing budgetary framework.

Funding for the one hundred and forty (140) Big Push projects is split between the Big Push Fund and the Consolidated Fund (GoG). Focusing on infrastructural projects funded exclusively via the Big Push Fund creates an inaccurate picture of the reality on the ground.

In other words, the MFWA and the MRH are operating on different definitions of the Big Push portfolio. The MFWA seems to have applied a narrow filter, tracking only those projects financed exclusively through the standalone Big Push Fund.

MRH, on the other hand, catalogues a number of critical road and bridge interventions that, if completed expeditiously and efficiently, will propel national development regardless of whether they are funded via the specialised Big Push asset line or broader GoG allocations.

This misalignment in analytical scope seems to account for the statistical discrepancies reported in the public domain.

## **5.5 Did MRH award single sourced Big Push contracts to unqualified or ineligible contractors?**

### **5.5.1 MFWA's Allegation I**

The MFWA alleges that some contracts were awarded to companies that did not have the expert or financial capabilities required to properly execute the contracts awarded to them. For example, MFWA claims that the contract for the Dodo Pepesu Nkwanta road rehabilitation was awarded in December 2025 to a company incorporated in January 2025, which means that the contract was awarded eleven (11) months after incorporation.

The company therefore could not have had the experience to obtain an A1B1 classification that would have qualified it for the size of the contract it was awarded. The company is not classified as an A1B1 contractor on MRH's own data on the classification of contractors.

### **5.5.2 MRH's Response**

The MRH has indicated that it operates a formal contractor classification and licensing system for road and bridge works, administered through a Contractor Classification Committee. Under this system, contractors are assessed and classified into defined categories and financial classes based on their equipment holding, technical personnel, experience, and financial capacity. Only contractors who meet these requirements and are duly classified and registered are eligible to undertake government-funded road and bridge projects, thereby ensuring that contracts are aligned with the capacity and competence of contractors.

### **5.5.3 Facts Established**

Evidence adduced shows that the company awarded the Dodo Pepesu Nkwanta road, Messrs Growth 82 Global Limited, is classified as an A1B1 contractor. The relevant certificate with Classification No 0009780 is attached in the Appendix.<sup>27</sup>

Enquiries reveal that by May 6, 2026, the contractor had fully mobilised to site; completed three (3) site camps on the project corridor and had started fixing the bad sections on the corridor. Photographs are attached in the Appendix.<sup>28</sup>

It is instructive to note that the Dodo Pepesu Nkwanta contract, was awarded through restricted tendering, not single sourcing.<sup>29</sup> This was not a single sourced contract. Proposals were received from five companies namely Medmo Company Ltd, Proslat Group Ltd, Gro(w)th 82 Global Ltd, Town & Concrete Properties Ltd, and Timeline & Innovations Company Ltd.

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<sup>27</sup> Appendix #44

<sup>28</sup> See Appendix #45, #46, #47

<sup>29</sup> See Appendix #17 (no. 5)

An evaluation was duly carried out to select the most suitable contractor to execute the works.

#### **5.5.5 Conclusion**

The Dodo Pepesu Nkwanta project was awarded via restricted tendering, and not via single sourcing. The bodies by law authorised to supervise this process did so and decided that Growth 82 Global Ltd. was in the best position to execute as MRH expected.

#### **5.5.6 MFWA's Allegation II**

Secondly, MFWA alleges that evidence from documents received on three (3) feeder road contracts, shows that some companies presented documents that ordinarily should raise eligibility issues - Build Managers Ltd. indicated in its SSNIT clearance certificate that it had only one (1) worker; Sanam Ghana Ltd. indicated it had four (4) workers.

#### **5.5.3 Facts Established**

Enquiries reveal that Build Managers Ltd.'s SSNIT Clearance Certificate listed twenty (20) workers as at January 2025 (Certificate No. 20201157525003). A copy is attached in the Appendix.<sup>30</sup>

Enquiries also reveal that Sanam Ghana Ltd.'s SSNIT Clearance Certificate lists twenty-five (25) workers as at April 2022 (Certificate No. 1097022). A copy is attached in the Appendix.<sup>31</sup>

The latest SSNIT Clearance Certificate was issued on April 24, 2026 (Certificate No. 20140023126002) indicating twenty-six (26) workers. A copy is attached in the Appendix.<sup>32</sup>

#### **5.5.4 Conclusion**

The documentation available does not support MFWA's allegations.

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<sup>30</sup> Appendix #48

<sup>31</sup> Appendix #49

<sup>32</sup> Appendix #50

## **5.5 Did MRH ensure that there was Value for Money reflected in the single sourced big push contracts awarded?**

MFWA alleges that certain provisions in some of the Big Push contracts are at odds with the President's position on value for money in the award of public contracts.

### **5.6.1 MFWA's Allegation I**

MFWA alleges that a project like the 25km (Lot 3) of the Dualisation of the Winneba Cape Coast could cost as much as GHC154 million per kilometer.

### **5.6.2 MRH's Response**

MRH has indicated that the Ministry does not apply a uniform cost per kilometre across road projects.

- Road projects are not defined by length alone, as costs are significantly influenced by factors such as terrain conditions, pavement design, drainage and bridge requirements, utility relocation, and the overall scope and complexity of works.
- Geotechnical conditions, traffic loading, and social considerations such as land acquisition further affect project costs. Consequently, no two road projects are identical, and reliance on cost per kilometre for comparison purposes is fundamentally misleading. Meaningful cost assessment can only be undertaken through detailed engineering design and cost build-up.
- Payment to contractors is not made based on the total contract sum. Rather, payments are disbursed through Interim Payment Certificates (IPCs), based on measured works executed (admeasurement). Certified payments typically cover general items, insurance, and actual works completed on site. This ensures strict adherence to the Ministry's "no work, no pay" principle and guarantees value for money.

### **5.6.3 Facts Established**

There were two lots for the Winneba Cape Coast Road. The first lot, which is 24km, has a PPA estimated cost of GHC 1,878,011,148.00. The second lot, which is 25km, has a PPA estimated cost of GHC 3,859,581,302.93.

The explanation proffered for the higher cost per kilometre of the second lot is that the two projects have different scopes of work, even though they are almost the same in length.

Apart from rehabilitation of the existing carriageway, construction of a new carriageway, service roads, and footbridges, the scope of the second lot further covers three grade-separated systems, a 1,200metre viaduct over existing alignment and four long span river bridges.<sup>33</sup>

### **5.6.4 Conclusion**

The facts support MRH's position that road projects are not defined by length alone, as costs are significantly influenced by factors such as terrain conditions, pavement design, drainage and bridge requirements, utility relocation, and the overall scope and complexity of works.

### **5.6.5 MFWA's Allegation II**

Secondly, MFWA alleges that in relation to the GHC146million 9km Apegusu Mpakandan feeder road, GHC35.7 million out of the 146m contract sum is allocated for the maintenance of the feeder roads headquarters. The same maintenance of feeder roads headquarters is allocated another GHC5.2 million in the contract for the upgrading of Akosombo-Gyakiti Kudikope and Yeniamama to Sedom feeder roads.

### **5.6.6 Facts Established**

The original Apegusu Mpakandan road contract included a provisional sum of GHC30,000,000.00 for the maintenance of the Department of Feeder Road Head Office building.<sup>34</sup>

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<sup>33</sup> Appendix #51

<sup>34</sup> Appendix #52

The Akosombo Gyakiti Kudikope and Yeniamama to Sodom Feeder Roads contract included a provisional sum of GHC5,000,000.00 for the maintenance of Department of Feeder Roads Head Office building.<sup>35</sup>

Prior to this investigation, the Ministry of Finance advised the Department of Feeder Roads (DFR) that some of their Big Push contract awards exceeded approved Commitment Authorisation limits. Consequently, all DFR Big Push contracts were reviewed and adjusted to comply with these regulatory thresholds, significantly reducing the allocations previously categorized under 'General Items'. Notably, the provisional maintenance sum for the DFR Head Office building has been reduced to zero in the Apegusu Mpakadan road contract, while the allocation within the Akosombo Gyakiti Kudikope and Yeniamama Sodom feeder roads contract has been reduced to GHC975,000.00.

Nevertheless, it must be emphasised that the utilisation of General Items in these road contracts is strictly subject to the prior approval and direction of MRH. These funds are neither automatically applied nor used at the contractor's discretion. Instead, they are disbursed solely for ministry-approved priorities within the road sector. Consequently, while provision is made in the budget for general items, the Department of Feeder Roads cannot access them without explicit MRH authorisation, and every single expenditure request undergoes a strict vetting process.

#### **5.6.7 MFWA's Allegation III**

Thirdly, MFWA alleges that in another feeder road contract, three (3) cross-country vehicles and two (2) pickup vehicles are to be procured.

#### **5.6.8 Conclusion**

MFWA failed to state the road contract in question, to back this allegation.

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<sup>35</sup> Appendix #53

#### **5.6.9 MWFA's Allegation IV**

Fourthly, MFWA alleges that even though it did not have copies of the Big Push contracts, reliable sources at MRH have said that amounts allocated for vehicles and other general items in bigger contracts are totally absurd.

#### **5.6.10 Conclusion**

MFWA failed to back this allegation by stating who the 'reliable sources at the Ministry' are and what bigger contracts have absurd amounts allocated for vehicles and general items.

#### **5.6.11 MWFA's Allegation V**

Fifthly, MFWA alleges that while the data indicates different contractors have been awarded contracts through single sourcing, in multiple instances some individuals own multiple of the companies that have been awarded contracts.

#### **5.6.12 Conclusion**

MFWA failed to give examples of such contractors or contracts, to back this allegation.

#### **5.6.13 MWFA's Allegation VI**

Sixthly, MFWA alleges that the Minister indicated that some of the contracts were put into lots to allow multiple contractors to be assigned to ensure competition and efficiency. However, some of these road projects that are put into lots were given to the same contractors. MFWA lists four examples and claims that breaking projects into lots and awarding them to the same contractor, especially through single sourcing, unnecessarily increases the cost of the project. This is because the same contractor will bill differently for each lot for general items and preliminaries, instead of doing so once.

The four examples listed by MFWA where more than one lot was given to a single contractor are -

- Kumasi Outer Ring Road Lot 1, Lot 2 and Lot 3
- Sunyani Outer Ring Road Lot 1 and Lot 2
- Dualisation of Winneba-Cape Coast Road Lot 2 and Lot 3
- Upgrading of Saboba-Chereponi Road, Lot 1 and Lot 2

#### **5.6.14 Facts Established**

- Kumasi Outer Ring Road Lot 1, Lot 2 and Lot 3  
All three lots were awarded to Arab Contractors Ghana Ltd.
- Sunyani Outer Ring Road Lot 1 and Lot 2  
Both lots were awarded to Kofi Job Co. Ltd.
- Dualisation of Winneba-Cape Coast Road Lot 2 and Lot 3  
Both lots were awarded to M.A. & Constant Co. Ltd.
- Upgrading of Saboba-Chereponi Road, Lot 1 and Lot 2  
Both lots were awarded to Fuzak Co. Ltd.

#### **5.6.15 Conclusion**

MFWA contends that awarding multiple lots to a single contractor escalates costs, arguing that the contractor will bill separately for general items and preliminaries (such as site camps for supervision) on each lot instead of consolidating them. This logic implies that diversifying contractors across lots would reduce expenditures.

However, this premise is flawed. If different lots are assigned to different contractors, those independent entities will certainly not share or subsidize each other's preliminaries and general costs. Consequently, MFWA's allegation that single-contractor multi-lot awards artificially inflate project costs does not hold.

Furthermore, awarding two contiguous lots to one contractor does not merge them into a single operational stretch. The contractor is legally and contractually obligated to execute works concurrently across both lots, which typically requires distinct personnel and machinery fleets.

Ultimately, only contractors with proven, high-tier capacity are entrusted with simultaneous multi-lot execution.

## **6.0 RECOMMENDATIONS**

The conclusion from the above analysis is that the Ministry of Roads & Highways (MRH) did not abuse the single source procurement process in their award of the Big Push contracts.

The Media Foundation for West Africa's (MFWA) publication and subsequent media commentary signal a strong public aversion to single sourcing unless reserved for genuinely exceptional circumstances. Current legislation takes care of these sentiments by providing the exceptions when single sourcing may be applied. It would, however, be advisable to restrict administrative discretion in the evaluation of future single sourcing applications.

Although the Ministry of Roads and Highways acted within the existing provisions of the Public Procurement Act, 2003 (Act 663), as amended, and obtained the necessary approvals for single sourcing, public concern highlights the need for stronger institutional transparency, enhanced public disclosure and proactive independent oversight mechanisms.

### **6.1 Value for Money Office**

The recently enacted Value for Money Office framework presents an important opportunity to strengthen pre-award scrutiny, accountability and public confidence in Ghana's procurement system.

The Value for Money Office Act was passed on March 26, 2026, to provide technical oversight and ensure that major government expenditure and projects deliver maximum benefit for public funds, specifically focusing on economy, efficiency and effectiveness. It was assented to by President John Mahama on May 11, 2026.

While the Public Procurement Authority ensures procedural and legal compliance with the Public Procurement Act, the Value for Money (VfM) Office provides technical and financial scrutiny. The VfM Office is mandated to issue a Value for Money Certificate before any public sector contract above a certain monetary threshold is awarded. It will also conduct rigorous value for money assessments of government programmes and projects to verify that they are economically justified.

- Section 29(2)(a) of the Act provides that the VfM Office will prioritise assessments of public sector projects and procurements that meet or exceed the monetary thresholds prescribed by Regulations made under the Act.
- Section 30(1) of the Act provides that the Minister for Finance shall, on the advice of the Board, make Regulations (by legislative instrument) to prescribe monetary thresholds for public sector projects or procurements that are subject to mandatory value for money assessments by VfM Office.
- Section 30(2) of the Act provides that prior to the enactment of the legislative instrument, the Minister for Finance shall, on the advice of the Board (by executive instrument) prescribe interim monetary thresholds for public sector projects or procurements that are subject to mandatory value for money assessments by the VfM Office.

The monetary thresholds outlined in the interim executive instrument or legislative instrument above will be applicable to single source contract awards.

While integrating the Value for Money Office Act introduces an additional layer of administrative oversight that could decelerate the accelerated Big Push agenda, this mechanism remains vital for guaranteeing fiscal transparency.

To safeguard progress, the Value for Money Office must avoid creating artificial operational bottlenecks or bureaucratic hurdles. The pre-approval review process must remain exceptionally rigorous without becoming inefficient, ensuring that the primary justification for single sourcing - expedited project delivery within critical timelines - is not compromised.

## **6.2 Legislative Reform to Restrict Single Source Procurement**

President Mahama, in the 2026 State of the Nation Address (SONA)<sup>36</sup>, promised to bring legislation to Parliament to tighten procurement processes by allowing resort to single source procurement method only in exceptional circumstances.

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<sup>36</sup> 2026 SONA delivered on February 27, 2026

In fulfillment of this promise, the Ministry of Finance and the Ministry of Justice & Attorney-General are in the process of finalizing draft legislation to curb administrative discretion, minimize vulnerabilities to abuse and elevate competitive bidding as the default statutory mechanism.

Crucially, this reform will concurrently streamline open and competitive tendering procedures. By eliminating systemic inefficiencies within competitive bidding, the legislation will ensure that open procurement does not cause project delays detrimental to government timelines.

### **6.3 Cabinet Approval**

Making Cabinet approval mandatory for high value single source contracts introduces a critical layer of executive oversight to Ghana's public financial management.

To strengthen fiscal discipline, Cabinet approval should be made a mandatory prerequisite prior to the award of any single source contracts. Contracts subject to this executive oversight must either meet the predefined financial thresholds established under the Value for Money Office Act, 2026, or fall within specific fiscal limits explicitly determined by Cabinet.

### **6.4 Publication of Procurement Calendars**

Procurement entities must be mandated to publish their annual procurement calendars within a strictly stipulated time frame following budgetary allocations. Adopting open-data disclosures as a permanent, systemic feature of the public procurement lifecycle is critical to restoring public trust.

They must, within specified time frames, publish all approved single source contracts, comprehensive financial valuations and verified ultimate beneficial owners on a centralized, open-government e-procurement portal to dismantle any perception of patronage.

## **6.5 Summary of Recommendations**

### **Recommendation 1**

In accordance with the Value for Money Office Act, 2026, all public sector single source contracts above the determined threshold must go through the VfM office and obtain a Value for Money Certificate before the contract is awarded.

### **Recommendation 2**

All public sector single-sourced contracts above the determined threshold must be submitted for Cabinet approval before the contract is awarded.

### **Recommendation 3**

Legislation intended to tighten the discretion surrounding the award of single source contracts should be accelerated and concluded urgently by the Ministry of Finance and the Ministry of Justice and Attorney-General.

### **Recommendation 4**

Procurement entities must, within specified time frames, publish all approved single source contracts, comprehensive financial valuations and verified ultimate beneficial owners on a centralized, open-government e-procurement portal.

## **6.5 Conclusion**

The Ministry of Roads and Highways acted within legal provisions and bona fide boundaries regarding the Big Push contracts, though public concern highlights the need for stronger transparency and reduced administrative discretion. Recommendations include enforcing Value for Money Office certifications, mandating Cabinet approval for high-value contracts, accelerating legislative reforms to restrict single source procurement and ensuring the timely publication of details of single source contract awards.

The transparency efforts demonstrated by the Fourth Estate and the Media Foundation for West Africa (MWFA) serve an essential role in fostering public accountability and bringing procurement data to national attention.

Concurrently, the commitment of the Ministry of Roads & Highways to executing the Big Push agenda reflects a clear imperative to accelerate infrastructure development, stimulate job creation, and drive economic growth.

President John Mahama's caution to all government ministries, departments and agencies that the single sourcing procurement procedure should not be the norm, is hereby reiterated.

The Public Procurement Authority (PPA) Board, the Value for Money Office and Cabinet, must function in tandem to ensure that accelerated national infrastructure initiatives, such as the Big Push agenda, are executed with optimal financial scrutiny and structural integrity.

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SENIOR PRESIDENTIAL ADVISOR

GOVERNMENTAL AFFAIRS