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PERFORMANCE AUDIT REPORT of the AUDITOR GENERAL on the GETFUND FUNDED INFRASTRUCTURAL PROJECTS IN PUBLIC TERTIARY INSTITUTIONS
TABLE OF CONTENTS

TRANSMITTAL LETTER ................................................................. ii
EXECUTIVE SUMMARY .............................................................. iii
1. Introduction ........................................................................ iv
2. What we found .................................................................... v
3. The way forward ............................................................... v

CHAPTER ONE ............................................................................. 1
1.0 INTRODUCTION ................................................................. 1
  1.1 Reasons for the audit ....................................................... 1
  1.2 Purpose .......................................................................... 2
  1.3 Scope ............................................................................. 3
  1.4 How the Audit was carried out ......................................... 3

CHAPTER TWO ........................................................................... 6
2.0 Description of the Audit Area ............................................... 6
  2.1 Historical Background .................................................... 6
  2.2 Mandate of GETFund ...................................................... 7
  2.3 Objective of GETFund ..................................................... 7
  2.4 Functions of GETFund ...................................................... 7
  2.5 Funding ........................................................................... 8
  2.6 System Description ........................................................ 9
  2.7 Key players and their responsibilities ............................... 10

CHAPTER THREE ................................................................. 11
3.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS ........... 11
  3.1 Planning and budgeting for projects ................................... 12
  3.1.1 Conclusion ............................................................... 16
  3.1.2 Recommendations .................................................... 16
  3.2 Managing project quality ................................................ 17
  3.3 Managing project schedule .............................................. 21
  3.3.1 Cost due to Fluctuation .............................................. 22
  3.3.2 Cost due to variation .................................................. 24
  3.3.3 Cost due to interest payments ..................................... 28

APPENDICES
A  Information required from GETFund Secretariat
B  Projects delayed/completed on schedule
Dear Mr. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON GETFUND FUNDED INFRASTRUCTURAL PROJECTS IN PUBLIC TERTIARY INSTITUTIONS

I have the honour to submit to you a performance audit report on GETFund funded infrastructural projects in public tertiary institutions in accordance with my mandate under Section187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act which requires me to carry out performance audits.

2. The purpose of the audit was to find out whether the GETFund Secretariat and the National Council for Tertiary Education (NCTE) put in place measures to ensure that beneficiary tertiary institutions planned and implemented their infrastructural projects with the objective of completing them on time, within the budget allotted and that the quality of the infrastructural works were guaranteed. The audit covered the period 2005 to 2010.

3. The audit found that GETFund and NCTE did not ensure that projects are adequately planned and due diligence carried out before commencement. Though allocations are made to the institutions based on a formula approved by
Parliament, poor payment schedules from GETFund coupled with the institutions undertaking several projects without prioritising has resulted in delays and uncompleted works in the institutions.

4. In this report I have made recommendations to guide and improve upon planning, the management of project schedules and the quality of future projects that will be funded by GETFund.

5. I trust that this report will meet the approval of Parliament.

Yours sincerely,

[Signature]

RICHARD Q. QUARTEY
AUDITOR-GENERAL

THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA
EXECUTIVE SUMMARY

1. Introduction

i. Demands for expansion of educational facilities to cope with increased student population became a challenge to the Education Ministry and so in 2000, by an act of Parliament, the Ghana Education Trust Fund (GETFund) Act (Act 581) of 2000 was established.

ii. The GETFund is resourced with 2½% of Value Added Tax accruing to the country with an objective of being a sustained source of funds to provide and maintain infrastructure for the educational sector. A GETFund Secretariat, headed by an Administrator was set up to administer and manage the fund.

iii. Since its establishment in 2000, GETFund has disbursed GH₵923.4 million in support of the educational sector and has also become the major source of funding for educational infrastructure. The funds are disbursed to beneficiary institutions through the National Council for Tertiary Education (NCTE).

iv. At the third GETFund consultative forum held on February 2010, a review of the operations of the GETFund in a report titled “GETFund review and outlook (2000-2009)” raised concerns about the poor management of resources due to lack of project due diligence and the absence of monitoring and evaluation of projects and programmes. Other stakeholders also raised concerns about the management of the fund in the procurement of infrastructural projects.

v. Based on these concerns and in accordance with Section 13 (e) of the Audit Service Act, 2000 (Act 584), the Auditor General commissioned a performance audit into GETFund funded projects in public tertiary institutions in Ghana administered by
vi. The audit sought to find out whether the GETFund Secretariat and the NCTE put in place measures to ensure that beneficiary tertiary institutions planned and implemented infrastructural projects with the aim of completing them on time, within the budgetary allocations and that the quality of the infrastructural works were guaranteed.

vii. The audit answered the following questions:
   a. what role did GETFund and NCTE play to ensure that due diligence was carried out in the course of project planning and procurement to minimise upward variation of prices?
   b. did GETFund and NCTE ensure that budgeting and the payment for works were made timely to ensure the early completion of projects so as to minimise fluctuations due to price changes?
   c. did GETFund and NCTE ensure that the consultants and contractors put in place adequate controls to guarantee project quality?

viii. To enable the team answer the questions, we reviewed project documents, minutes of meetings, project reports including test result reports. The team interviewed the fund managers at the GETFund Secretariat, officials of NCTE, Heads of tertiary institutions, Heads of physical development of the institutions, contractors and consultants. We also visited and inspected on-going and completed projects.
2. **What we found**

   i. The team found that GETFund and NCTE did not ensure that projects were adequately planned and due diligence carried out before commencement, thereby resulting in delays in completion and cost overruns due to variations which could have been minimised.

   ii. We also found that, although allocations were made to the institutions based on a formula approved by Parliament, poor payment schedules from GETFund coupled with the institutions undertaking several projects simultaneously resulted in delayed payment for works done. The delayed payments have affected project progress resulting in fluctuations and the payment of interest to contractors thereby increasing the cost of the projects.

   iii. The audit revealed that the Technical Unit of GETFund and the NCTE had depended to a large extend on the institutions to monitor and ensure project quality. As the audit revealed, project quality is not always guaranteed and GETFund has no means of knowing this because there is no formal reporting required by GETFund from the consultants.

3. **The way forward**

   i. To improve upon the planning process during pre-contract in order to minimise project variations we recommend that:

      - GETFund, through the NCTE, should ensure that proposals of projects presented for funding are accompanied by documents to show that the projects were duly planned and all necessary due diligence tests done before funds are released;
      - GETFund and NCTE should vet the proposals thoroughly before giving approval; and
• GETFund should approve projects that can be started and completed within the stipulated time based on the projected amount that will be allocated to the institution. Otherwise the institutions should show proof of alternative sources of funds to complete the projects on the stipulated time.

ii. To improve upon project quality we recommend that:
• GETFund should allow institutions to separate works from furnishes in bid documents and provision should be made in the documents for prime cost sum for the purchase of such items;
• the Technical Unit of GETFund should be proactive, draw monitoring schedules and use the schedules to inspect ongoing GETFund projects;
• GETFund, through the NCTE, should insist on regular progress reports throughout the project life and not only when certificates are prepared. The report should include all test results of materials and works that require testing during the process. This will enable GETFund to compare progress with actual work done when certificates are presented for payments; and
• GETFund should evoke the clause on surcharges, and charge consultants who do not produce project reports or have no clerks of works on site when such omissions result in works that have to be demolished.

iii. To improve upon the management of project schedules we recommend that GETFund should ensure that:
• no Head of department should be allowed to vary any ongoing project without the approval of the Project Committees. All
projects that have to be varied should be justified and the availability of funds to cater for the variation ensured before approval is given; and

- at the commencement of each project, GETFund should demand a work schedule which should be matched with payment schedules. This document should be used by GETFund to plan and guide the payment of the cost of projects in the institution.
CHAPTER ONE

1.0 INTRODUCTION

1.1 Reasons for the audit

Quality education is an important part of Ghana’s development agenda and the sector has received a major part of the country’s annual budgetary allocations. Funding of education has always been a major challenge to the government as more demands are made for expansion of facilities to cope with increasing student population.

2. The Ghana Education Trust Fund (GETFund) was set up through an Act of Parliament in 2000 to support the provision of educational infrastructure and other facilities at all levels. Since its establishment, the GETFund has brought some relief to the sector, having contributed significantly to infrastructural development in the last ten years.

3. In a report titled “The GETFund review and outlook (2001-2009)” presented on 22 February 2010 at the third GETFund consultative forum held at Sogakope, stakeholders raised concerns about the poor management of spending due to lack of project due diligence and the absence of monitoring and evaluation of projects and programmes. The report also raised issues about disparities in the allocation of resources, the in-frugality in disbursements and a complete lack of prudence. The issues raised in the report were discussed at the forum and the fund management criticised.

4. The Monday, 22 February 2010 edition of the Daily Graphic had a caption “Review GETFund Act to Consider Educational Dynamics”. It reported on a number of concerns raised at the forum which included 50 non-existing projects awarded throughout the country, the non-standardisation of infrastructural designs
for similar projects and the artificial disjuncture between government educational policy and fund disbursements, resulting in disparities and fiscal redress.

5. On 3 August 2008, the president of the National Union of Ghana Students (NUGS) in a press release expressed concerns about cost overruns of projects funded by the GETFund due to late completion and diversion of funds by beneficiary institutions into other projects.

6. The Public Agenda newspaper of 26 February 2010 also noted the absence of a legislative instrument that will detail out the various articles in the enabling Act, a situation that, in the view of the fund managers, has reduced the GETFund to a “pay clerk " who is paying for all manner of claims without being responsible or being a party to the contract awarding processes from which these claims ensue, while at the same time being held liable for contractual breaches.

7. In view of these concerns, the Auditor General commissioned a performance audit into GETFund funded infrastructural projects in the country in accordance with Section 13(e) of the Audit Service Act, 2000 (Act 584).

1.2 Purpose

8. The purpose of the audit was to find out whether measures put in place by GETFund has ensured that beneficiary tertiary institutions have planned and implemented infrastructural projects to complete them on time, within budgetary allocation and with quality assurance. The audit has made recommendations based on the findings to improve upon the delivery of the projects. For the purpose of this report, GETFund refers to the GETFund Secretariat set up under Act 581 of 2000 and headed by the Administrator of the fund.
1.3 Scope
9. The focus of the audit is planning and implementation of infrastructural projects funded by GETFund in public tertiary institutions in Ghana from 2005 to 2010. We focused on tertiary institutions because a previous performance audit conducted in 2006 by the Auditor General focused on GETFund funded projects at the pre-tertiary level whose recommendations are due for a follow-up audit.

1.4 How the audit was carried out
10. The team used secondary data by reviewing documents on infrastructural projects funded by the GETFund in public tertiary institutions. The team also administered questionnaires, conducted interviews and inspected projects as a source of primary data to gather audit evidence.

11. There are 6 public universities and 10 public polytechnics in the country. The team selected four out of the six public universities to visit i.e. University of Ghana (UG), University of Cape Coast (UCC), Kwame Nkrumah University of Science and Technology (KNUST) and University for Development Studies (UDS - Tamale & Navrongo campuses) because of the size of their allocations and the number of infrastructural projects undertaken.

12. From 2005 to 2010, GETFund allocated GH¢118,857,758 to the universities. Out of this amount, GH¢27,901,639 (23%) was allocated to the University of Ghana, GH¢25,980,095 (22%) to KNUST, GH¢18,935,133 (16%) to UDS and GH¢21,096,878.35 (18%) to UCC.

13. The University of Development Studies was particularly selected because it is one of the new public universities (set up in 2000) and has campuses located in four regions of the country. The choice of the four polytechnics was based on an analysis of GETFund documents which showed a high escalation of project costs.
while the fifth, Accra Polytechnic, showed that all the projects were completed although with cost overruns. The Institute of Professional Studies (IPS) was also visited to enable the team to find out how the other tertiary institutions utilise their funds.

14. The polytechnics visited were: Cape Coast, Kumasi, Tamale and Bolgatanga Polytechnics. From 2005 to 2010, GETFund allocated GH¢73,088,809 to the polytechnics. Out of this amount, GH¢9,650,986 (13%) was allocated to Accra Polytechnic, GH¢7,610,448 (10%) to Kumasi Polytechnic, GH¢7,080,758 (10%) to Tamale Polytechnic, GH¢7,779,765 (11%) to Bolgatanga Polytechnic and GH¢7,178,342 (10%) to Cape Coast Polytechnic.

1.4.1 Questionnaire
15. We circulated structured questionnaires to key players on selected GETFund funded projects, copies of which are attached as Appendix A, in order to gather specific information on GETFund projects. The questionnaires were administered to:
   i. Heads of Development Offices of the institutions we visited to have an understanding of the processes involved in funding projects by GETFund to enable the team make informed decision on the use of the funds; and
   ii. Project consultants in the institutions.

1.4.2 Interviews
16. The team interviewed:
   i. Officials of GETFund (Finance Office, Technical Director and Internal Auditor);
   ii. Officials of the National Council for Tertiary Education (NCTE);
   iii. Rectors of the polytechnics;
   iv. Consultants and contractors; and
v. Heads of Development Offices of the institutions to enable us understand their roles and responsibilities pertaining to the infrastructural projects and to corroborate their evidence against the responses to the questionnaires and the site inspections.

1.4.3 Documents reviewed
17. The team reviewed documents relevant to the audit objective (the GETFund Act, project progress reports, cube test result reports for concrete works and certificates of payments to contractors, etc.) as part of the process of understanding the operations of GETFund and also, to gather evidence to draw informed conclusions for our findings.

18. We compared project initial cost to final cost and project construction duration to determine time and cost overruns. Data from the documents were also analysed to support our audit findings. The documents were obtained from the GETFund Secretariat, the tertiary institutions visited, NCTE, consultants and contractors.

1.4.4 Physical inspection
19. We inspected GETFund funded infrastructural projects in the selected public tertiary institutions to ascertain the status of the projects and to verify information gathered from documents and interviews given by officials of the institutions. It also enabled the team to confirm or otherwise, the existence of the projects as that was a concern that motivated the audit.
CHAPTER TWO

2.0 DESCRIPTION OF THE AUDIT AREA

2.1 Historical background

20. The Ministry of Education (MoE), through the Ghana Education Service (GES), provides infrastructural development and maintains essential academic facilities at all levels of education in the country from its annual budgetary allocations.

21. There were challenges in the educational sector including:
   i. scaling up in enrolments at almost all cycles of the educational systems;
   ii. escalating demands on educational resources by users at all levels;
   iii. over-crowded and dilapidated educational infrastructure; and
   iv. recurrent tensions between users and education service providers, arising from persistent mismatch between sectoral resources on one hand, and escalating costs of providing services and facilities on the other.

22. As the needs and demands of the educational sector increased, the MoE and GES became overwhelmed with the provision and maintenance of educational infrastructure and facilities due to other competing demands on their budget.

23. To provide a sustained source of funding for the educational sector, the government established the Ghana Education Trust Fund (GETFund) through an Act of Parliament, Act 581 of 2000, to provide funds to support educational development. The fund is resourced with 2.5% of Value Added Tax (VAT) accruing to the country and has since been the major source of funding for educational infrastructure, especially public tertiary institutions.
24. To manage this fund, a GETFund Secretariat was established and mandated to receive the 2.5% of VAT from the Ministry of Finance and disburse the fund through a formula approved by Parliament. The formula is reviewed annually by Parliament. Since its establishment, GETFund has disbursed GH¢923.4 million¹ as at 2009 in support of education through the provision of vehicles, textbooks, scholarships, construction of projects such as hostels, libraries, lecture halls, laboratories, etc.

25. GETFund operates on a two tier structure: the pre-tertiary through MoE and the tertiary through the National Council for Tertiary Education (NCTE). GETFund provides grants to tertiary institutions through NCTE to support educational activities and programmes for the promotion of education.

2.2 Mandate of GETFund
26. GETFund is mandated by Act 581 of 2000 to receive and manage 2.5% VAT to support educational development at all levels.

2.3 Objective of GETFund
27. To provide funds to supplement the provision of educational infrastructure at all levels by the government.

2.4 Functions of GETFund
28. The functions of GETFund include:

• providing financial support to the agencies and institutions under the Ministry of Education, through the Minister, for the development and maintenance of essential academic facilities and infrastructure in public educational institutions, particularly in tertiary institutions;

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¹GETFund Review and Outlook Report (2001-2009)
• liaising with the National Council for Tertiary Education with a view to ensuring the proper utilisation of funds (Refer to system description); and

• monitoring GETFund sponsored projects to ensure their conformity with technical specifications and for the promotion of quality assurance.

2.5 Funding

29. The GETFund Act prescribes five sources of money for the fund with the 2.5% of VAT contribution being the main source. Other sources are:

i. monies that may be allocated to the fund by Parliament;

ii. monies accrued to the fund through its fundraising activities;

iii. grants, gifts, donations and voluntary contributions from individuals and organisations; and

iv. other monies or property that may in any manner become lawfully payable and vested in the Board of Trustees for the fund.

30. However, funds available to GETFund as at the time of the audit is the 2.5% received from VAT. Total funds accruing to the fund from VAT from 2005 to 2009 was GH¢1,710.60 million, as shown in Table 1. Out of the amount, GH¢171.78 million, representing 10% was allocated to tertiary institutions.

Table 1: GETFund VAT receipts and allocations to tertiary institutions from 2005 – 2009

<table>
<thead>
<tr>
<th>Year</th>
<th>VAT receipts (GH¢ million)</th>
<th>Amount allocated to Tertiary Institutions (GH¢ million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>976.00</td>
<td>36.82</td>
</tr>
<tr>
<td>2006</td>
<td>111.20</td>
<td>34.54</td>
</tr>
<tr>
<td>2007</td>
<td>157.00</td>
<td>35.44</td>
</tr>
<tr>
<td>2008</td>
<td>224.40</td>
<td>21.91</td>
</tr>
<tr>
<td>2009</td>
<td>242.00</td>
<td>43.07</td>
</tr>
<tr>
<td>Total</td>
<td>1,710.60</td>
<td>171.78</td>
</tr>
</tbody>
</table>

Source: GETFund Annual Report

NB: Tertiary Institutions include the Public Universities, Polytechnics, IPS and GIJ
2.6 System description

31. The system for procuring a project in tertiary institutions through the GETFund is described as Figure 1 under System Description.

Fig 1: System description for the disbursement of funds to GETFund funded infrastructural projects in public tertiary institutions

1. Institutions make proposals on what project to undertake by doing a need assessment

4. Approval received from NCTE indicating that the project can go ahead

5. The Institution procures the services of the appropriate consultants for the pre and/or the post contract services

6. In consultation with the consultants the Institutions procure the services of appropriate contractors/service providers

7. Contract is awarded and work commences

8. Certificates are prepared by consultants on behalf of Institution and submitted to NCTE for approval.

11. The Institutions through their appointed consultants and/or service providers ensure that the work is done to standard both in quality and cost and within the completion time.

2. Proposals are submitted to National Council for Tertiary Education (NCTE) in the case of tertiary Institutions or Ministry of Education in the case of Pre-tertiary Education for consideration

3. NCTE gives approval to the Institution for the project request based on the budget allocation to the Institution for the period.

4. GETFund is informed about the approved proposals and based on the allocation formula, allocations are made to the Institutions

9. Certificates are received from Consultants, approved by NCTE and submitted to GETFund secretariat for payments

10. GETFund receives certificate advices from NCTE for works done and makes payments to the contractors/consultants concerned

1. Performance audit report of the Auditor-General on GETFund funded infrastructural projects in Public Tertiary Institutions
2.7 Key players and their responsibilities

<table>
<thead>
<tr>
<th>Key players</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Council for Tertiary Education</td>
<td>Approves GETFund projects initiated by tertiary institutions. Is represented on Tender Committees of tertiary institutions especially during tender openings. Receives, vets, approves and advises GETFund Secretariat to make payments to beneficiary service providers.</td>
</tr>
<tr>
<td>Public Tertiary Institutions</td>
<td>Beneficiaries of the fund. Initiate and evaluate projects.</td>
</tr>
<tr>
<td>Development Office of Institutions</td>
<td>Provide technical support to the institution management. Responsible for all infrastructural planning, implementation and monitoring in the various institutions.</td>
</tr>
<tr>
<td>Consultants</td>
<td>Provide consultancy services to tertiary institutions</td>
</tr>
<tr>
<td>Contractors /Suppliers</td>
<td>Construct physical infrastructure and provide goods and services.</td>
</tr>
</tbody>
</table>
CHAPTER THREE

3.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

32. Between 2005 and 2010, GETFund allocated GH¢201.5 million to public tertiary institutions. The funds are disbursed through the beneficiary institutions to pay for projects undertaken by the institutions’ appointed service providers.

33. As such, there is the need to give assurance that these construction projects are being managed efficiently and that GETFund has appropriately allocated the funds needed to complete the projects on time for use by the institutions. There is also the need to assess the project managers’ ability to put in place risk avoidance measures designed to minimise potential cost and time overruns as well as to guarantee project quality.

34. Our review of project processes took into account initiation, planning and implementation and the procedure for managing project scope, time and budget, focusing on the control processes throughout the phases of the projects.

35. The team found that GETFund has made significant input into the infrastructural development of public tertiary institutions in Ghana and has become the main source of funding relied upon by the institutions for their user facility needs. Many projects have been completed and are in use while others are yet to be completed.

36. Despite the successes, there is the need for an effective management of the fund by addressing the following issues identified during the audit:
   a. planning and budgeting;
   b. managing project quality; and
   c. managing project schedule.
3.1 Planning and budgeting for projects

37. GETFund is mandated by Section 7(1) of the GETFund Act (Act 581) of 2000 to manage the fund to ensure its proper utilisation. In managing the fund, good management practices are to be implored to achieve value for money.

38. Through interviews with the Head of Finance of GETFund, staff of the Technical Unit and NCTE, the team found that the GETFund Act was passed without an accompanying Legislative Instrument (LI). The LI would have indicated the specific functions and activities to be undertaken in managing the fund. The team was informed that in the absence of an LI, the management of the Secretariat is guided by prudence and good practice in managing the fund.

39. The audit team, therefore, expects GETFund to ensure that the institutions plan and prioritise their projects according to the funds allocated for infrastructure to enable projects to be completed on their expected dates. Planning and budgeting for projects by beneficiary institutions is one way of managing the fund.

40. Planning is key to a successful implementation of any project undertaken once it has been initiated. The Ghana Institute of Architects’ Practice and Construction Management good practice requires that a complete detailed design, based on the client’s brief should be done and all site investigations conducted before the commencement of construction works so as to minimise the risk of changing the project scope.

41. A definition of works and the setting of baseline time for execution of each task are equally very important. This will enable management to prioritise, budget for, and also ensure the smooth execution and completion of the project for use.

42. Interviews with officials of NCTE also showed that NCTE is required to review project designs to ensure that the projects conform to standards and also
ensure whether or not there are enough funds for the institutions to embark on those projects for completion within their expected dates before forwarding them to GETFund for the release of funds.

43. In determining whether GETFund projects are properly planned and budgeted for, the audit found through interviews and review of documents that GETFund is not involved in the planning of projects. The procedure for initiating projects and sourcing for service providers therefore rest with the institutions themselves.

44. The audit also found that during the years under review, GETFund did not demand from the institutions justification for any project, rather projects were approved once they met funding requirements based on a disbursement formula approved by Parliament.

45. However, interviews with GETFund officials revealed that, GETFund in May 2012 started reviewing and vetting all project designs before approval as an act of prudence to ensure that the planning process was sufficient and complete. The team sighted communications between GETFund and the institutions we visited requesting them to complete all on-going projects before embarking on new ones. This process became necessary when GETFund found during the review of GETFund projects in 2010 that many projects were on-going simultaneously when there were no funds to complete them.

46. NCTE, which is also required to review projects for approval before forwarding them to GETFund, failed to do so due to the absence of a Technical Unit.

47. The audit team observed that because both GETFund and NCTE did not review project designs, institutions designed projects to meet only the budgeted
threshold so that they could pass funding requirements. As a result, some institutions failed to prioritise and plan.

48. A review of documents of on-going projects and corroborated by interviews with contractors and Heads of Development Offices of the institutions revealed that Heads of Institutions usually want to commence projects during their tenure of office. Therefore new projects were started when on-going ones were not completed. This gives little room for planning, resulting in unexpected and unforeseen expenses that affect the progress of the projects.

49. We found, for example, that between 2005 and 2010, the University of Ghana had about 16 projects going on simultaneously. The University for Development Studies, Kwame Nkrumah University of Science and Technology and Tamale Polytechnic shared similar experiences as they embarked upon 17, 7 and 11 projects respectively. As a result, projects started as far back as 2004 are still on-going at the time of the audit in October 2012 and have exceeded their budgets and completion dates.

50. The team interviewed the contractors and found that the institutions do not have planned time schedules for works. In some cases, drawings are not complete and in others, soil investigations are not done before the commencement of work. For example the construction of the Faculty of Engineering Sciences at the University of Ghana was awarded at GH¢4,180,524 to be executed in three phases. The contractor spent GH¢4,622,976 in executing only phase 1 because the design was completed when the site for the construction was not determined and no site investigations done. When the project eventually commenced, the site condition was not flat as was the basis of the design but had a slope which was significant enough for the creation of a basement.
51. The University of Cape Coast had a similar experience with the construction of the Faculty of Education complex. The design was completed when the site was not determined. When the site was identified, there was a slope which resulted in the construction of a basement which was not part of the initial design. This resulted in an increase of the project cost from GH¢1,787,692 to GH¢10,872,661, an increase of 508%.

52. Interviews with staff of the Development Office at UCC revealed that decisions were taken by management during the rehabilitation of the Science Faculty block to change WC pots and urinal pots, change louver blades to aluminium sliding glass windows and install air conditioners, among others. These changes were not planned for and therefore resulted in 422% increase of project cost from GH¢159,738 to GH¢834,307.

53. Also at KNUST, the construction of the examinations hall and offices complex had its original site changed after the designs were completed. The new site was marshy and the contract was awarded when there were no detailed working drawings of the new foundation. The reason for change of site was given as litigation over land ownership, an indication that proper due diligence was not done during planning.

54. At the Accra Polytechnic, an additional five flats was added to each of the construction of 5-storey 15-flat (1 bedroom), 5-storey 15-flat (2 bedrooms) and 5-storey 15-flat (3 bedrooms) for staff accommodation. The variation occurred as a result of inadequate stakeholder consultation during the initiation of the project. This resulted in an increase of the total projects cost from GH¢2,258,559 to GH¢3,957,566, a growth of 75%.
55. At the Kumasi Polytechnic, the Academic block complex was designed for ten floors only to be terminated at the fifth floor because the school had other priorities which needed some funding. Management explained that most of the funds were used to construct the foundation of a ten storey block but hoped that it would be continued in the future.

3.1.1 Conclusion

56. GETFund and NCTE have not ensured that projects were adequately planned and due diligence carried out before commencement, thereby resulting in delays in completion and cost overrun due to fluctuations and variations. The total estimated cost of GH¢75,926,493 for 60 projects which were delayed rose to GH¢113,301,278 due to fluctuation and variation cost of GH¢37,374,785 (49%) which could have been minimised.

3.1.2 Recommendations

57. We recommend that:

- GETFund, through the NCTE, should ensure that proposals of projects presented for funding are accompanied by documents to show that the projects were duly planned and all necessary due diligence done before funds are released;
- GETFund and NCTE should vet proposals thoroughly before giving approval; and
- GETFund should approve projects that can be started and completed within the stipulated time based on the projected amount that will be allocated to the institution. Otherwise the institutions should show proof of alternative sources of funding to complete the projects within the stipulated time.
3.2 Managing project quality

58. Project quality management involves the processes required to ensure that a project satisfies quality standards for which it was undertaken. It includes appropriate quality management plans, quality assurance activities and monitoring specific results to determine compliance with contract specifications.

59. The structure and operations of the GETFund Secretariat require the Technical Department of GETFund, as part of its functions, to monitor GETFund projects to ensure their conformity with technical specifications so as to promote quality assurance.

60. Best practice in the monitoring of infrastructure projects also requires, among others, an obligatory reporting requirement from the project consultants. The reporting should be part of monitoring requirement that should be demanded by both GETFund and NCTE as an assurance that quality standards have been met. In addition, the Technical Unit of both GETFund and NCTE should have monitoring schedules that should be used for all on-going projects for regular monitoring.

61. The project contract documents (drawings, specifications and bill of quantities) should also specify materials and works to meet some level of quality. The documents should prescribe measures that are required to be put in place to manage project quality of works and materials used.

62. However, the audit team found through interviews with officials of GETFund and NCTE that reporting is adhoc and not obligatory. There is no monitoring schedule that is drawn and followed to monitor ongoing projects. The Technical Unit of GETFund conducts yearly monitoring across the country in collaboration with the Ministry of Finance, and also occasionally when there is a problem. Through the interviews with the staff of the Technical Unit, the team
found that monitoring was not done as required because the Technical Unit did not have enough staff. For example, the team was told that the Technical Department had three technicians supporting the Head of the Unit in Accra (Head office) who is responsible for reviewing and monitoring all GETFund projects in primary, secondary and tertiary institutions.

63. As the Head of the Department explained to the team, monitoring was centralised at the Head Office and for monitoring to be effective, the Department would require eight technicians. We were informed through interviews that GETFund is in the process of establishing four zonal offices in other regions to decentralise the office of the Technical Department to enable them conduct regular monitoring. Each zonal office will be staffed with four technicians.

64. We also found that the only reports submitted to GETFund through NCTE were summary of stages of works done, usually in percentages, when certificates are presented for payments which do not include quality measures and test results taken on site. In assessing, the quality of works in the institutions that we visited, the team found that the universities have established Development Offices staffed with Architects, Engineers and Quantity Surveyors. The universities, therefore, have the necessary technical teams to supervise and ensure project quality.

65. Through interviews with the Heads of Development Offices in the universities and corroborated by the contractors, the team was informed that quality control measures were put in place and were adhered to. The quality control measures were: cube test on concrete works, sand crate block tests and tensile tests on steel, which the team reviewed.

66. The team also observed during site inspections that clerks of works were present on project sites to monitor project progress and to report any
inconsistencies in the works to the consultants for appropriate actions to be taken. We inspected ongoing projects in the universities visited and found the workmanship to be satisfactory.

67. Despite these measures, project quality is not expected to be guaranteed always because GETFund relies on the technical expertise of the institutions to meet the quality standard requirement. On the other hand, the Development Offices of the polytechnics and IPS are in the formative stage and do not have the full complement of staff to monitor and supervise works. As a result, these institutions rely on Architectural and Engineering Services Limited (AESL) and other consultants for consultancy services.

68. Interviews with the staff of Development Offices and inspection of ongoing projects showed lapses in quality control measures. The consultants and AESL neither had permanent representatives at site as clerks of works, nor issued progress reports even though they do not require testing to be done of any concrete works to certify the requirement of concrete strength and quality. For example, in Tamale Polytechnic, the audit team found that an underground water tank of a computer laboratory had to be demolished due to poor quality of work. Although staff of AESL in Tamale, Bolgatanga and Cape Coast, during our interviews, said quality control measures had been put in place and carried out, they could not produce or show to the team any progress report or test result reports when we requested to review as evidence that the processes were carried out.

69. We also found that the quality of fixtures and fittings like sanitary wares, locks and lighting fixtures for the institutions that we visited were not of good quality. We observed that some fixtures had broken and were hanging loosely after a few months of usage. Through inspections of completed facilities in the
institutions visited and interviews with the consultants, we found that contractors bid for projects using prices of low cost fixtures and fittings to make their bids competitive.

70. The completed projects the team visited in the institutions are relatively new (one and two years of use), but the users and consultants agreed that the potential exists for increased maintenance cost as the fixtures and fittings need to be changed within a short period of use.

3.2.1 Conclusion
71. The Technical Unit of GETFund depends on the good will of the institutions to monitor and ensure project quality. As the audit shows, project quality is not always guaranteed and GETFund has no means of knowing and verifying this since no formal reporting is demanded. We found that, the non-visibility of GETFund and NCTE in the monitoring process has made it impossible for them to identify the problem and to step up corrective measures.

3.2.2 Recommendations
72. We recommend that:
   - GETFund should allow institutions to separate works from furnishes in bid documents and provision should be made in the documents for prime cost sum for the purchase of such items;
   - the Technical Unit of GETFund should be proactive, draw monitoring schedules and use the schedules to inspect on-going GETFund projects;
   - GETFund, through the NCTE, should insist on regular progress reports throughout the project life and not only when certificates are prepared. The report should include all test results of materials and works that require testing during the process. This will enable GETFund to
compare progress with actual work done when certificates are presented for payments; and

- GETFund should evoke the clause on surcharge, and charge consultants who do not produce project reports and have no clerks of works on site when such omissions result in works that have to be demolished.

### 3.3 Managing project schedule

73. Project schedule management complements the efforts that are made by the client, contractors, consultants and the project financier to ensure timely completion of work. It involves reviewing and comparing planned to actual project progress and ensuring that appropriate steps are taken to mitigate delays and manage cost. Every project contract document has a commencement and completion date, derived from activity time schedule and specified in the condition of contract. Projects that are phased are also defined in the contract document with the various completion dates for each phase.

74. A contractor who fails to complete a project on time is charged Liquidated and Ascertained Damages\(^2\) (LAD). GETFund funded projects prescribe to standard contract regulations that include clauses on LAD. A review of 65 projects in the ten institutions visited showed that only five projects were completed within the scheduled date, 13 exceeded their stipulated dates within two years and 47 were completed beyond two years (See Appendix C, Tables 7 and 8). Interviews with the consultants and contractors point to delays in honouring certificates by GETFund.

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\(^2\) Liquidated and Ascertained Damages is an amount included in forms of building contracts that the client may charge if the Contractor is late in handing over the building.
75. We found that no contractor had ever been charged with LAD. Interviews with consultants indicated that the problem of delayed completion is not caused by the contractors but rather due to delayed payment by GETFund. GETFund’s delay in payment for works done and the institutions’ failure to manage projects’ schedule have resulted in cost overruns due to:

- fluctuation;
- variations; and
- interest on delayed payments.

3.3.1 Cost due to fluctuation

76. Fluctuation costs are costs brought about as a result of changes in general prices of materials and services relative to a base price and driven by market forces. Clause 47 (price adjustment) of Contract Document on Payment of Works, Medium Contract, provides for the payment of fluctuation. Our analysis of project documents and interviews of the Heads of Development of the institutions show that GETFund has not been successful in managing payments to enable them control cost overruns caused by fluctuation.

77. When payments are delayed, work is stalled and contractors are unable to work according to schedule. When the certificates are finally honoured, the prices of materials are affected. Our review of documents shows that payment to contractors delay between three and six months, contrary to clause 43 of the Conditions of Contract which stipulates 28 days.

78. Officials of GETFund Secretariat attributed the delay in payment for works done to delay in receiving funds from the Ministry of Finance. The Ministry of Finance and Economic Planning (MoFEP) is supposed to pay the 2.5% of VAT into the account of the GETFund Secretariat 30 days of an ensuing month. The Head of Finance at the Secretariat informed the team that MoFEP sometimes takes up to 60 days to effect payment into the account. Also, when institutions exhaust
their allocations for the year, any certificate that comes thereafter cannot be honoured, resulting in delays.

79. The audit team noted after a review of documents that a number of actions had been taken by the Secretariat to minimise delays in payment. These include borrowing from the banks to pay contractors and the holding of three high level meetings between the Secretariat and officials of the MoFEP in 2012 to facilitate the early release of monies for payment to contractors for works done.

80. Our interviews with contractors and Development Officers of the institutions visited also revealed that fluctuations could be reduced to about 15% if projects are executed within schedule. But due to delay in payment, fluctuations on some project cost are as high as 44%.

81. A review of 47 projects in the ten institutions, whose completion period had exceeded two years, showed that fluctuation cost on 14 projects was between 16% and 44% which is above the 15% acceptable inflation level during the period of the project (See Appendix B). Meanwhile, the five projects completed within their expected time did not have any fluctuation cost because the inflation trend was considered in the estimation of the projects’ cost and projects were completed as planned.

82. For example, the Performing Art Theatre in the University of Ghana was started in 2005 to be completed in 2006. At the time of the audit in April 2012, work on the project was still in progress. An analysis of cement prices, a major component of the construction material of the Theatre, showed that at the commencement of construction, cement was sold at GH¢5.70 per bag. If the project had been completed within the scheduled date, the price of cement would have increased to GH¢10.60 per bag, an increase of 86%. At the time of the audit, however, significant works that will use cement were still outstanding. The price
of cement was GH¢19.00 per bag, which contributed to an increase of 233% over the price in 2005 with implications for the completion cost of the project.

83. We also found that, GETFund does not pay for materials on site, a measure usually adopted in construction management to stock materials so as to reduce cost caused by fluctuation. Interviews with the consultants and contractors revealed that, while the contractors believe that if GETFund paid for materials on site, it will minimise fluctuation cost because they would have stocked substantial material, the consultants think otherwise. The consultants explained that contractors would always carry away materials to other sites once they have been paid for. Secondly, paying for material on site would require protection at the cost of the client which is not advisable.

3.3.2 Cost due to variation

84. A variation in construction occurs when a change is brought about in design or changes required to meet unforeseen circumstances, for example, in physical conditions of a construction site. Whether the changes in scope are beneficial and necessary or not, there are always cost implications. Changes in project scope and variations are common occurrences in construction contracts which, when not properly managed, can pose a risk to completion time and adherence to project budget.
85. GETFund funded projects are supposed to be designed to specifications based on needs assessment conducted by the institutions themselves. A project brief is then compiled in consultation with the Development committees who initiate the projects. The design is concluded and approved for commencement of work after all other pre-contract procedures are completed.

86. We found that project scope for GETFund projects undergo constant variation without consideration to cost. Through a review of documents and interviews and confirmed by our site inspections, the team found that all GETFund funded projects had been procured with significant variations and the GETFund Secretariat, through the NCTE, had not put in place any measures to reduce variations.

87. For example, at the time of the audit, the team inspected the on-going construction works of the new Arts Theatre block at the University of Ghana which is still under construction long after its scheduled completion date of 2010. Interviews with the contractor on the project and confirmed by the Head of Physical Development at the University of Ghana revealed that the work stalled due to variation orders when construction was in an advanced stage.

88. The contractor explained that the project was at roofing stage when the Head of Department at the time of commencement retired from the University. He was a music professor and the new Head was theatre biased and therefore requested that an orchestra pit be introduced into the already constructed floors and stage.

89. By this request, breaking and excavating the floor and stage to get the pit beneath the stage became necessary. This variation stalled the project for one and half years and a project initially estimated at GH¢1.8 million is 35% complete at GH¢1.4 million and an additional GH¢5.4 million will be required to complete it.
The pit that stalled the project was later abandoned due to lack of a theatrical stage lift system.

90. The team also found, for example, that the construction of the Engineering block in the University of Ghana had variations in the scope of works that affected the cost and completion of the project. The variation required an adjustment to the foundation design, thus requiring excavations and retaining walls to be constructed. A review of the revised contract documents and estimates show that the estimated cost of GH₵4,180,524 for the entire project was not even enough to complete phase 1 at GH₵4,622,976 due to the variation. At the time of the audit, only phase 1 had been completed and an amount of GH₵10,800,000 is estimated to complete phases 2 and 3. If the project were to be completed at the time of the audit, the cost would have been GH₵15,422,976, an increase of about 369% over the original contract sum.

91. At KNUST, the relocation of the Examinations Hall complex (See paragraph 53) due to land litigation meant additional cost to the project and further delays on completion. According to the Head of the KNUST Development Office, redesigning some aspects of the projects, especially the foundation became necessary. As a result, the project that was estimated at GH₵5,300,680 is 65% complete at the same cost, due to additional cost incurred in reinforcing the ground which was originally not conceived.

92. At UCC, the location of the Faculty of Education complex after the design resulted in the construction of a basement. This hiked the project cost from GH₵1,787,692 to GH₵10,872,661, with variation cost being GH₵5,444,574, which is 50% of the project cost.
93. The additional works on the rehabilitation of the Science Faculty block at UCC also resulted in a variation cost of GH¢657,589 which is 79% of the project cost. (See paragraph 51).

94. At the Accra Polytechnic, the addition of five flats to the 15 flat (1 bedroom) increased the cost of the project from GH¢693,268 to GH¢803,988. The addition of five flats to the 15 flat (2 bedrooms) also resulted in an increase of project cost from GH¢763,583 to GH¢1,357,396. Also, the five flats which were added to the 15 flats (3 bedrooms) changed the project cost from GH¢1,001,702 to GH¢1,796,183. The total cost due to variation in the three projects was GH¢1,397,933 which is 35% of the total project cost of GH¢3,957,566.

95. From the analysis carried out by the audit team in Table 4 attached as Appendix B, we found that five projects were completed on time without variations, indicating that when projects are executed according to schedule, there is very little or no influence by either Heads of institutions or project managers to vary the projects.

96. Also, from the analysis in Table 5 attached as Appendix B, we found that nine projects were procured with variations and five out of the nine were above 15%. Finally, for projects in Table 6 attached as Appendix B, 19 out of the 20 projects that were varied were above 15% with one as high as 79% of the estimated cost of the project. Tables 5 and 6 show that the more the projects delayed, the more Heads of institutions and managers of these projects varied them to meet modern trends, which leads to increases in the cost of these projects.

97. The team’s review of project documents at IPS showed that due to delay in the completion of the Administration block, several variations occurred. The block was to be completed in 2008. As at the time of audit, construction was still ongoing as the project team realised that modern trend required some changes to
be made. For example, tiled floors for terrazzo, glazing for louver blades, tiled walls for painted walls, etc. These changes increased the project cost from the original contract sum of GH¢1,999,591 to GH¢4,086,483, a rise of 104.4%.

98. Interviews with the Heads of these institutions also revealed that when projects unduly delay, at completion, certain fixtures originally built into the projects become obsolete and have to be redesigned. Examples are computers and laboratories’ equipment which change with technology.

### 3.3.3 Cost due to interest payments

99. Clause 43 of the Public Procurement Act and adopted in GETFund funded project contract documents stipulates 28 days for honouring certificates by GETFund from the date it was certified for payment by the consultants. Interviews with the contractors on the institutions’ projects we visited and corroborated by the management of the institutions and consultants confirmed that payments of certificates are delayed beyond the 28 days with an average delay of six months.

100. Clause 43 (1) of the Condition of Contract and contained in GETFund funded project contract documents also requires a payment of interest on delayed payment at a rate equivalent to the prevailing commercial rate. As the team was informed, the contractors are reluctant to apply for the enforcement of clause 43 for fear of being black listed for future projects.

101. However, a review of contractors’ certificates revealed that clause 43 of the Contract Document was applied in three of the institutions visited. An analysis of the payment certificates reviewed by the team showed that a total amount of GH¢1,041,710 was paid as interest on delayed payments. At KNUST, a total sum of GH¢96,560.55 was paid as interest on delayed payment for the construction of an Exams Hall, while GH¢847,917.00 was paid at Kumasi Polytechnic as interest on delayed payment for the construction of an Academic complex. Amounts of
GH¢13,297.17 and GH¢83,935.50 were paid for the construction of the School of Business at the University of Cape Coast in 2008 and 2009 respectively as interest on delayed payments.

102. We further noted that as contractors become frustrated about delays in payment which, according to them, affects their repayment of bank loans, the demand for applying clause 43 will escalate the cost of GETFund funded projects.

3.3.4 Conclusion

103. GETFund has not ensured that project schedule i.e., time and budget has been properly managed. As a result, projects take very long to complete and at a cost higher than budgeted.

3.3.5 Recommendations

104. We recommend that:

- no Head of Department should be allowed to vary any ongoing project without the approval of the Project committees. All projects that have to be varied should be justified and the availability of funds to cater for the variation should be ensured before approval is given; and

- at the commencement of each project, GETFund should demand a work schedule which should be matched with payment schedules. This document should be used by GETFund to plan and guide the payment of the cost of projects in the institutions.
Appendix A

Questionnaire
Performance Audit of GETFund funded Infrastructure Projects in Public Tertiary Institutions

INFORMATION ON PROJECTS

Information required from GETFund Secretariat

Table 1: History of performance of GETFund projects (To be filled by GETFund Secretariat)

<table>
<thead>
<tr>
<th></th>
<th>Name of project</th>
<th>Beneficiary Inst.</th>
<th>Date of contract award</th>
<th>Expected date of completion</th>
<th>Contract sum</th>
<th>Total amount paid</th>
<th>Amount outstanding if any</th>
<th>(Project status) Date completed</th>
<th>Name of contractor</th>
<th>Name of consultant</th>
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NB/ Information required are on all projects awarded between 2005 and 2010 and any project awarded earlier than 2005 but not completed by December 31, 2010

Performance Audit of GETFund funded Infrastructure Projects in Public Tertiary Institutions

(Information required from Institutions)
1. How are GETFund funded projects initiated?
2. How are projects approved for funding?
3. Who decides on the procurement of service providers and how is it done?
4. How are projects standards and specifications determined?
5. What systems do you have in place to monitor projects performance?
6. What do you do when key outputs are not delivered on time, to budget and of appropriate quality? (the risk of financial impropriety, fraud and waste)
7. What are your reporting systems like?
8. What systems are in place to determine whether payments are made for actual work done?
9. What are your payment procedures?
10. What have been your achievements?
11. What have been your challenges?
Performance Audit of GETFund funded Infrastructure Projects in Public Tertiary Institutions

Table 2: History of performance of GETFund projects in Beneficiary Tertiary Institutions (To be filled by Heads of Development office of the Institution)

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NB/ Information required are on all projects awarded between 2005 and 2010 and any project earlier than 2005 but not completed by 31 December 2010

Table 3: Information Required from Consultants

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Appendix B

Projects completed within expected time and delayed projects with their contract sum, amount paid and outstanding, cost due to fluctuation and variation

Table 4: Projects that were completed within the expected time

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name of project</th>
<th>Original contract sum</th>
<th>Total Amount paid</th>
<th>Outstanding Amount</th>
<th>Cost due to fluctuation</th>
<th>Cost due to variation</th>
</tr>
</thead>
<tbody>
<tr>
<td>UDS</td>
<td>Rehabilitation of 2-storey female hostel &amp; sanitary annex block</td>
<td>53,174.5</td>
<td>62,540.74</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>KNUST</td>
<td>Lift for Administration</td>
<td>116,197.66</td>
<td>100,079.77</td>
<td>2,244.85</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kumasi Polytechnic</td>
<td>Staff Bungalows Phase 3 two Bedroom Capacity Block</td>
<td>687,501.70</td>
<td>816,013.36</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td></td>
<td>Student Cafeteria Phase 1&amp;2</td>
<td>166,423.67</td>
<td>167,904.11</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Construction of Classroom Block for Degree Programme</td>
<td>607,295.60</td>
<td>663,154.28</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: Compiled by Audit team from the Institutions documents

NB: The difference between the total amount paid and the Original contract sum was due to consultation and insurance.
Table 5: GETFund Projects completed within 2 years after their expected completion dates

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name of Project</th>
<th>Original Contract Sum</th>
<th>Amount paid</th>
<th>Outstanding Amount</th>
<th>Cost due to fluctuation</th>
<th>% cost due to fluctuation</th>
<th>Cost due to variation</th>
<th>% cost due to variation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bolgatanga Polytechnic</td>
<td>Rehabilitation of Two-Storey fire damaged hostel block</td>
<td>406,447</td>
<td>694,354.43</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>287,907.43</td>
<td>41.46</td>
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<tr>
<td></td>
<td>Completion of 2-storey Catering and Institutional Management Block</td>
<td>462,146</td>
<td>730,177.30</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>269,031.30</td>
<td>36.84</td>
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<tr>
<td></td>
<td>Construction of fence wall</td>
<td>486,217.61</td>
<td>492,119.37</td>
<td>58,228.78</td>
<td>24,378.04</td>
<td>4.95</td>
<td>64,000.00</td>
<td>13.00</td>
</tr>
<tr>
<td></td>
<td>Construction of 2 Storey Agric Engineering workshop</td>
<td>564,944.91</td>
<td>599,915.04</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,236.60</td>
<td>1.71</td>
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<tr>
<td>KNUST</td>
<td>College of Science</td>
<td>2,604,851.42</td>
<td>5,105,346.50</td>
<td>-</td>
<td>2,025,569.84</td>
<td>39.68</td>
<td>295,479.67</td>
<td>5.79</td>
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<td></td>
<td>Paa Joe Stadium (Phase 1&amp;2)</td>
<td>2,154,654.20</td>
<td>2,718,920.55</td>
<td>-</td>
<td>564,266.35</td>
<td>20.75</td>
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<td>UDS</td>
<td>Rehabilitation of 2-Storey Male Hostel Block</td>
<td>104,869.27</td>
<td>106,528.20</td>
<td>-</td>
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<tr>
<td>Accra Polytechnic</td>
<td>Completion of stores/classroom block</td>
<td>233,793.55</td>
<td>211,852.79</td>
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<tr>
<td></td>
<td>Construction and completion of 1 No. 5 Storey 15 flat (1 bedroom) staff</td>
<td>693,268.33</td>
<td>803,987.94</td>
<td>172,891.75</td>
<td>77,463.36</td>
<td>9.63</td>
<td>206,147.60</td>
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<tr>
<td></td>
<td>Construction and completion of 1 No. 5 Storey 15 flat (2 bedroom) staff</td>
<td>763,583.25</td>
<td>1,357,395.57</td>
<td>-</td>
<td>110,840.25</td>
<td>8.17</td>
<td>482,972.05</td>
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<tr>
<td></td>
<td>Construction and completion of 1 No. 5 Storey 15 flat (3 bedroom) staff</td>
<td>1,001,701.61</td>
<td>1,796,182.64</td>
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<td>153,061.00</td>
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</tr>
<tr>
<td>Cape Coast Polytechnic</td>
<td>Construction of 4-storey lecture hall, classroom and office block (phase 1)</td>
<td>625,195.00</td>
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<td>48,566.23</td>
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<td>rehabilitation of 4-storey 8-unit block of flats/bungalows</td>
<td>128,905.20</td>
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<td>91.69</td>
<td>2,373,154.41</td>
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</table>

Source: Compiled by Audit team from the Institutions documents

NB: The difference between the total amount paid and the Original contract sum was due to consultation and insurance.
### Table 6: GETFund projects that were completed 2 years after their completion date

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name of Project</th>
<th>Original Contract Sum</th>
<th>Amount paid</th>
<th>Outstanding Amount</th>
<th>Cost due to fluctuation</th>
<th>% cost due to fluctuation</th>
<th>Cost due to variation</th>
<th>% cost due to variation</th>
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<tbody>
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<td>University of Ghana</td>
<td>Performing Arts Building</td>
<td>1,854,473.12</td>
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<td>26.49</td>
<td>420,887.94</td>
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<td>Extension to Physics Laboratory</td>
<td>563,779.52</td>
<td>616,656.15</td>
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<td>84,032.78</td>
<td>13.63</td>
<td>124,527.06</td>
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<td>Proposed Central Science Lab</td>
<td>1,366,050.45</td>
<td>2,266,624.19</td>
<td>68,252.52</td>
<td>276,329.72</td>
<td>12.19</td>
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<td>-</td>
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<td>Faculty of Arts Building</td>
<td>1,535,322.00</td>
<td>755,508.66</td>
<td>780,013.04</td>
<td>266,607.05</td>
<td>35.29</td>
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<td></td>
<td>Faculty of engineering science</td>
<td>4,180,524.15</td>
<td>4,622,976.50</td>
<td>10,800,000.00</td>
<td>1,274,427.80</td>
<td>27.57</td>
<td>2,088,07 6.81</td>
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<td></td>
<td>Construction of 3-storey library complex</td>
<td>1,367,278.91</td>
<td>2,923,890.49</td>
<td>-</td>
<td>394,408.12</td>
<td>13.49</td>
<td>1,162,20 3.46</td>
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<td>Completion of 4-Storey Student Hostel</td>
<td>1,367,737.81</td>
<td>228,926.31</td>
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<td>69,491.56</td>
<td>30.36</td>
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<td>Construction of 4-storey central administration</td>
<td>4,387,019.01</td>
<td>7,507,887.20</td>
<td>109,675.25</td>
<td>147,673.43</td>
<td>1.97</td>
<td>2,973,18 4.76</td>
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<td></td>
<td>completion of Vice-Chancellor's lodge at Tamale campus</td>
<td>371,157.36</td>
<td>1,839,313.41</td>
<td>-</td>
<td>17,726.00</td>
<td>0.96</td>
<td>757,889.05</td>
<td>41.20</td>
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<td>UDS</td>
<td>Construction of 3-storey Information Communication (ITC) centre at Tamale campus</td>
<td>1,177,489.03</td>
<td>2,330,204.63</td>
<td>22,392.84</td>
<td>87,331.10</td>
<td>3.75</td>
<td>1,065,38 4.50</td>
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<td>Cost of Previous Year (GHc)</td>
<td>Cost of Current Year (GHc)</td>
<td>Current Expenditure (GHc)</td>
<td>Expenditure Variance (GHc)</td>
<td>Variance %</td>
<td>Variance as a % of Current Expenditure</td>
<td>Variance as a % of Project Capital</td>
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<td>------------------------------------------------------------------------------</td>
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<td>Completion of 2-storey guest house and relocation and construction of offices and conference hall within the plot of the Accra Guest House in Accra.</td>
<td>1,258,008.78</td>
<td>1,335,776.50</td>
<td>1,200,000.00</td>
<td>412,827.96</td>
<td>30.91</td>
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<td>-</td>
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<td>Construction of 3-storey student dissection rooms, laboratory and morgue</td>
<td>1,817,076.05</td>
<td>1,039,405.46</td>
<td>-</td>
<td>43,195.50</td>
<td>4.16</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Construction of 2-storey (60-bed 'A' and 'B' at Tamale Central Hospital)</td>
<td>769,492.61</td>
<td>1,590,956.79</td>
<td>155,167.26</td>
<td>93,570.16</td>
<td>5.88</td>
<td>727,894.01</td>
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<td>Construction of 3- No. principal officer bungalow blocks for the Tamale Campus</td>
<td>811,496.04</td>
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<td>Construction of 2-storey 8 Unit flats at Navrongo campus for UDS</td>
<td>1,388,295.64</td>
<td>1,351,353.92</td>
<td>331,399.97</td>
<td>455,512.67</td>
<td>33.71</td>
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<td>Construction of 1 No. 1000 Seater Lecture Hall Block</td>
<td>1,155,172.23</td>
<td>1,236,293.10</td>
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<td>153,653.27</td>
<td>12.43</td>
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<td>Institution</td>
<td>Name of Project</td>
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<td>Outstanding Amount</td>
<td>Cost due to fluctuation</td>
<td>% cost due to fluctuation</td>
<td>Cost due to variation</td>
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<td>UDS</td>
<td>Construction of 500 Seater Auditorium, Wa Campus</td>
<td>1,303,165.81</td>
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<td>287,603.18</td>
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<td>Construction of 3-Storey Hostel Block D</td>
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<td>Construction of 600 seater Lecture Hall A</td>
<td>534,582.16</td>
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<td>686,119.44</td>
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<td>Construction of 600 seater Lecture Hall B</td>
<td>533,989.26</td>
<td>1,137,742.94</td>
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<td>97,193.41</td>
<td>8.54</td>
<td>506,560.27</td>
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<td>Construction of 3-Storey Hostel Block C</td>
<td>707,227.52</td>
<td>890,148.61</td>
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<td>121,670.92</td>
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<td>College of Arts (phase 1&amp;2)</td>
<td>4,041,889.66</td>
<td>1,750,043.34</td>
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<td>405,167.30</td>
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<td>K.N.U.S.T Museum</td>
<td>418,758.61</td>
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<td>214,348.69</td>
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<td>Hale &amp; Hearty Sports Complex</td>
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<td>321,668.17</td>
<td>12.26</td>
<td>563,236.79</td>
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<td>Exams Hall</td>
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<td>Construction of academic wing complex</td>
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<td>Institution</td>
<td>Project Description</td>
<td>Budgeted Amount</td>
<td>Approved Amount</td>
<td>Audit Amount</td>
<td>Variance</td>
<td>Variance %</td>
<td>Corrected Amount</td>
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<tr>
<td>Cape Coast Polytechnic</td>
<td>Construction of 4-storey lecture hall, classroom and office block (phase 2)</td>
<td>1,323,816.80</td>
<td>1,321,986.00</td>
<td>115,614.00</td>
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<td>Construction of student lorry park and commercial area</td>
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<td>674,680.00</td>
<td>157,217.76</td>
<td>16,959.00</td>
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<td>Construction of 4-storey 8-unit block of flats for Cape Coast Polytechnic</td>
<td>956,673.46</td>
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<td>227,386.47</td>
<td>154,992.59</td>
<td>17.01</td>
<td>165,487.00</td>
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<td>Construction of a playing field at Cape Coast Polytechnic</td>
<td>424,926.19</td>
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<td>45,000.00</td>
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<td>Construction of a warehouse and gatehouse at Cape Polytechnic</td>
<td>188,631.92</td>
<td>243,273.81</td>
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<td>-</td>
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<td>64,641.89</td>
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<td>Construction of 4-storey lecture hall, classroom and office block (phase 3)</td>
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<td>271,325.00</td>
<td>228,765.00</td>
<td>-</td>
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<td>University of Cape Coast</td>
<td>Construction of faculty of education complex</td>
<td>1,787,691.88</td>
<td>10,872,660.63</td>
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<td>3,535,351.36</td>
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<td>Construction 40 Bed student ward extension</td>
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<td>62,391.51</td>
<td>10.10</td>
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<td>Rehabilitation of Science faculty block (phase 1)</td>
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<td>Location</td>
<td>Project Description</td>
<td>Budgeted</td>
<td>Actual</td>
<td>Overrun/Underrun</td>
<td>Completed</td>
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<tr>
<td><strong>Bolgatanga Polytechnic</strong></td>
<td>Construction of Overhead Water Tank, Mechanization and Distribution</td>
<td>1,854,473.12</td>
<td>2,161,104.68</td>
<td>-</td>
<td>572,494.82</td>
<td>420,887.94</td>
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<tr>
<td><strong>Accra Polytechnic</strong></td>
<td>Construction of 4-Storey Fashion Design Block</td>
<td>733,849.70</td>
<td>1,525,912.51</td>
<td>18,346.24</td>
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<tr>
<td><strong>Kumasi Polytechnic</strong></td>
<td>Multi storey academic block</td>
<td>1,696,191.67</td>
<td>3,267,683.59</td>
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<tr>
<td><strong>Tamale Polytechnic</strong></td>
<td>Construction of 2-storey Rector's Bungalow</td>
<td>527,704.05</td>
<td>292,864.13</td>
<td>293,549.90</td>
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<td>Construction of 3-storey 6 unit block of flats (lot1)</td>
<td>574,236.07</td>
<td>346,220.39</td>
<td>228,015.68</td>
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<td>Construction of 3-storey 6 unit block of flats (lot2)</td>
<td>577,297.53</td>
<td>364,952.91</td>
<td>183,479.75</td>
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<td>Construction of 3-storey 6 unit block of flats (lot3)</td>
<td>566,356.65</td>
<td>398,055.62</td>
<td>168,301.03</td>
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<td>Construction of 3-storey 6 unit block of flats (lot4)</td>
<td>361,749.72</td>
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### Performance audit report of the Auditor-General on GETFund funded infrastructural projects in Public Tertiary Institutions

Source: Compiled by Audit team from the Institutions documents

**NB:** The total amount paid includes consultation and insurance.

<table>
<thead>
<tr>
<th>Description</th>
<th>Source Amount</th>
<th>Approved Amount</th>
<th>Insurance</th>
<th>Interest</th>
<th>Total Amount</th>
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<tbody>
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<td>Construction of administration block</td>
<td>1,475,655.35</td>
<td>1,333,375.18</td>
<td>570,024.52</td>
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<tr>
<td>Construction of engineering laboratory</td>
<td>1,434,291.83</td>
<td>1,049,758.89</td>
<td>691,297.78</td>
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<td></td>
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<td>Construction of 2 No. 4-Storey student hostel</td>
<td>2,848,715.00</td>
<td>2,049,127.21</td>
<td>990,651.59</td>
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<td><strong>Total</strong></td>
<td><strong>65,695,915.57</strong></td>
<td><strong>84,909,689.22</strong></td>
<td><strong>21,371,436.79</strong></td>
<td><strong>12,129,868.20</strong></td>
<td><strong>19,916,183.68</strong></td>
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</table>
Table 7: Projects that were delayed within to 2 years after their expected completion dates

<table>
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<tr>
<th>Institution</th>
<th>Name of projects</th>
<th>Contract date</th>
<th>Expected completion date</th>
<th>Actual completion date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bolgatanga Polytechnic</td>
<td>Rehabilitation of Two- Storey fire damaged hostel block</td>
<td>27/07/ 2009</td>
<td>10/2009</td>
<td>2010</td>
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<tr>
<td></td>
<td>Completion of 2-storey Catering and Institutional Management Block</td>
<td>30/07/ 2009</td>
<td>15/02/2010</td>
<td>2011</td>
</tr>
<tr>
<td>Accra Polytechnic</td>
<td>Completion of stores/ classroom block</td>
<td>07/11/2005</td>
<td>27/01/2006</td>
<td>2/05/2006</td>
</tr>
<tr>
<td></td>
<td>Construction and completion of 1 No. 5 Storey 15 flat (1 bedroom) staff accommodation</td>
<td>11 /08/2006</td>
<td>31/12/2008</td>
<td>2/04/2009</td>
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<td>Construction and completion of 1 No. 5 Storey 15 flat (2 bedroom) staff accommodation</td>
<td>11/08/2006</td>
<td>16/07/2007</td>
<td>30/09/2008</td>
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<td>Construction and completion of 1 No. 5 Storey 15 flat (3 bedroom) staff accommodation</td>
<td>11/08/ 2006</td>
<td>16/08/2007</td>
<td>19/06/ 2008</td>
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<td></td>
<td>College of Science</td>
<td>12/01/2003</td>
<td>08/2009</td>
<td>07/2010</td>
</tr>
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<td></td>
<td>Paa Joe Stadium (phase 1&amp;2)</td>
<td>08/2004</td>
<td>15/08/ 2008</td>
<td>08/2010</td>
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</table>

Source: GAS extraction from GETFund project documents from the Tertiary Institutions visited
### Table 8: GETFund Projects that have exceeded 2 years of their completion dates

<table>
<thead>
<tr>
<th>Institution</th>
<th>Name of Project</th>
<th>Contract date</th>
<th>Expected Date of Completion</th>
<th>Actual Completion Date</th>
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<tbody>
<tr>
<td><strong>Kumasi Polytechnic</strong></td>
<td>Multi storey academic block</td>
<td>05/01/2008</td>
<td>05/01/2010</td>
<td>On-going</td>
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<tr>
<td><strong>Bolgatanga Polytechnic</strong></td>
<td>Construction of Overhead Water Tank, Mechanization and Distribution</td>
<td>06/11/2003</td>
<td>06/2004</td>
<td>Terminated</td>
</tr>
<tr>
<td><strong>University of Ghana</strong></td>
<td>Performing Arts Building</td>
<td>03/10/2005</td>
<td>02/10/2006</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Proposed Central Science Lab.</td>
<td>11/07/2007</td>
<td>14/10/2008</td>
<td>2011</td>
</tr>
<tr>
<td></td>
<td>Faculty of Arts Building</td>
<td>15/07/2007</td>
<td>14/07/2009</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Faculty of Engineering Science</td>
<td>03/07/2007</td>
<td>02/07/2014</td>
<td>Phase 1 completed 12/2011</td>
</tr>
<tr>
<td><strong>Tamale Polytechnic</strong></td>
<td>Construction of 2-Storey Rector's Bungalow</td>
<td>12/8/2008</td>
<td>19/02/10</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of 3-Storey 6 Unit Block of Flats (lot1)</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of 3-Storey 6 Unit Block of Flats (lot2)</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of 3-Storey 6 Unit Block of Flats (lot3)</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of 3-Storey 6 Unit Block of Flats (lot4)</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of Administration Block</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of Engineering Laboratory</td>
<td>29/07/04</td>
<td>29/07/06</td>
<td>On-going</td>
</tr>
<tr>
<td></td>
<td>Construction of 2 No. 4-Storey student hostel</td>
<td>05/05/2005</td>
<td>05/05/2007</td>
<td>on-going</td>
</tr>
<tr>
<td><strong>Accra Polytechnic</strong></td>
<td>Construction of 4-Storey Fashion Design Block</td>
<td>10/07/2008</td>
<td>06/07/2009</td>
<td>30/06/2011</td>
</tr>
<tr>
<td>Project Description</td>
<td>Start Date</td>
<td>End Date</td>
<td>Status</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>-------------</td>
<td>-----------</td>
<td>------------</td>
<td></td>
</tr>
<tr>
<td>Construction of 3-Storey Library Complex</td>
<td>05/01/2004</td>
<td>05/07/2005</td>
<td>20-12-2011</td>
<td></td>
</tr>
<tr>
<td>Completion of 4-Storey student hostel</td>
<td>15/4/2009</td>
<td>14/04/2010</td>
<td>on-going</td>
<td></td>
</tr>
<tr>
<td>Construction of 4-Storey Central administration</td>
<td>22/04/2005</td>
<td>6/5/2007</td>
<td>95% complete</td>
<td></td>
</tr>
<tr>
<td>Completion of Vice-Chancellor's lodge at Tamale campus</td>
<td>09/03/2004</td>
<td>01/08/2008</td>
<td>30/09/2011</td>
<td></td>
</tr>
<tr>
<td>Construction of 3-storey Information Communication (ITC) centre at tamale campus</td>
<td>27/09/2004</td>
<td>27/03/2007</td>
<td>18/05/2011</td>
<td></td>
</tr>
<tr>
<td>Completion of 2-storey Guest House and relocation and construction of offices and conference hall within the plot of the Accra Guest House in Accra</td>
<td>12/07/2004</td>
<td>31/07/2009</td>
<td>95% complete</td>
<td></td>
</tr>
<tr>
<td>Construction 3-storey student Dissection rooms, Laboratory and Mortuary</td>
<td>27/09/2004</td>
<td>27/03/2007</td>
<td>52% Complete</td>
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</tr>
<tr>
<td>Construction of 2-storey (60-bed ‘A’ anb ‘B’ at Tamale Central Hospital)</td>
<td>15/04/2005</td>
<td>29/04/2007</td>
<td>65% Complete</td>
<td></td>
</tr>
<tr>
<td>Construction of 3No. Principal Officer Bungalow Blocks for the Tamale Campus</td>
<td>20/02/2009</td>
<td>09/12/2009</td>
<td>76% Complete</td>
<td></td>
</tr>
<tr>
<td>Construction of 2-storey (8-unit) flats at Navrongo campus for UDS</td>
<td>12/8/2008</td>
<td>8/9/2009</td>
<td>90% Complete</td>
<td></td>
</tr>
<tr>
<td>Construction of 1No. 1000-Seater Lecture Hall Block</td>
<td>19/09/2008</td>
<td>26/09/2009</td>
<td>31/05/2011</td>
<td></td>
</tr>
<tr>
<td>Construction of 500 seater Auditorium - Wa Campus</td>
<td>08/03/2005</td>
<td>31/03/2006</td>
<td>14/08/2009</td>
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</tr>
<tr>
<td>Construction of 3-Storey Hostel Block D</td>
<td>26/03/2007</td>
<td>10/09/2009</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institution</td>
<td>Project Description</td>
<td>Start Date</td>
<td>End Date</td>
<td>Status</td>
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<tr>
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<td>--------------------------------------------------------------------------------------</td>
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<td></td>
<td>College of Art (Phase 1&amp;2)</td>
<td>01/03/2004</td>
<td>01/03/2006</td>
<td>terminated 80% complete</td>
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<tr>
<td></td>
<td>Hale &amp; Hearty Sports Complex</td>
<td>01/03/2004</td>
<td>31/08/2004</td>
<td>Phase 1 completed</td>
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<tr>
<td></td>
<td>Exams Hall</td>
<td>10/04/2008</td>
<td>01/04/2010</td>
<td>65% Complete</td>
</tr>
<tr>
<td>IPS</td>
<td>Construction of New Administration Block</td>
<td>01/11/2005</td>
<td>01/03/2008</td>
<td>on-going</td>
</tr>
<tr>
<td></td>
<td>Construction of Academic wing Complex</td>
<td>01/11/2005</td>
<td>01/03/2008</td>
<td>on-going</td>
</tr>
<tr>
<td>Cape Coast Polytechnic</td>
<td>construction of 4- storey lecture hall, class room and office block (phase 2)</td>
<td>24/10/2005</td>
<td>24/05/2007</td>
<td>2012</td>
</tr>
<tr>
<td></td>
<td>construction of 4- storey lecture hall, class room and office block (phase 3)</td>
<td>25/10/2002</td>
<td>26/12/2006</td>
<td>on-going</td>
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<tr>
<td></td>
<td>construction of students' lorry park and commercial area</td>
<td>20/03/2007</td>
<td>28/09/2009</td>
<td>on-going</td>
</tr>
<tr>
<td></td>
<td>construction of 4-storey 8- unit block of flats for cape coast polytechnic</td>
<td>24/10/2005</td>
<td>24/05/2007</td>
<td>on-going</td>
</tr>
<tr>
<td></td>
<td>construction of a playing field at cape coast polytechnic</td>
<td>10/07/2005</td>
<td>12/01/2006</td>
<td>on-going</td>
</tr>
<tr>
<td></td>
<td>construction of a warehouse and gatehouse at cape polytechnic</td>
<td>20/05/2005</td>
<td>22/09/2005</td>
<td>14/02/2008</td>
</tr>
</tbody>
</table>

Source: GAS extraction from GETFund project documents from the Tertiary Institutions visited
Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana

By auditing

- to recognized international auditing standards the management of public resources

And

- reporting to Parliament