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PERFORMANCE AUDIT REPORT
OF THE AUDITOR-GENERAL ON
CAPITAL PROJECTS FUNDED THROUGH
DDF IN 30 MMDAs IN GHANA

MINISTRY OF LOCAL GOVERNMENT AND
RURAL DEVELOPMENT
This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584)

Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
7 May 2020

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Dear Mr. Speaker,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON CAPITAL PROJECTS FUNDED THROUGH DDF IN 30 MMDAs IN GHANA

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to present to you a performance audit report on Capital projects funded through DDF in 30 MMDAs in the Country.

The Government of Ghana between 2008 and 2018 through the implementation of DDF, invested GH¢ 848.7 Million in 6,490 small scale infrastructure projects across MMDAs, whilst about GH¢63.0 million had also been spent to build the capacity of staff of MMDAs

Ministry of Local Government and Rural Development (MLGRD) is mandated by the 1992 Constitution to supervise the Local Government Authorities in the country. Subsequently the MLGRD exists to promote the establishment and development of a vibrant and well-resourced decentralized system of local government for the people of Ghana to ensure good governance and balanced rural based development.

The decentralisation policy has resulted in large sums of government budget allocated to the MMDAs. These monies include support from Development Partners and other statutory allocations like DACF among others.

Many infrastructure projects undertaken by MMDAs remain uncompleted for a long time while completed ones are of low quality resulting in their deterioration within a short period after handing over thus denying users the intended benefits.

The purpose of this audit was to ascertain whether the Assemblies were capable of
planning, procuring contractors, supervising and monitoring the delivery of selected projects in accordance with sound administrative principles, practices and management policies to guarantee Value for Money.

We scoped three projects each from 30 MMDs constructed between 2008 and 2019 by each Assembly for the audit to determine whether they met the required standard specifications and guaranteed Value for Money.

Our audit disclosed that there has been improved infrastructure delivery in MMDAs through the implementation of DDF and the impact on the Socio-economic development of the communities has been significant.

We also noted that to sustain these gains, some deficiencies exist that need to be addressed for which I have made recommendations to the MLGRD in this consolidated report. The deficiencies are in the areas of planning, budgeting, project implementation and project administration,

I have also made recommendations to each of the MMDAs on specific areas of project planning, budgeting and implementation to bring about improvement to ensure the country gets Value for Money for such projects

In addition, I have recommended to MLGRD to institutionalize maintenance of completed projects to prolong their life and extend the benefits derived from their use.

The Ministry of Local Government and Rural Development responded to our findings and recommendation and is attached as Appendix 4 of this report.

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

Yours faithfully,

DANIEL YAW DOMELEVO
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA
Contents

LIST OF ACRONYMS .................................................................................................................. iii
EXECUTIVE SUMMARY ........................................................................................................... v
CHAPTER ONE .......................................................................................................................... 1
  1. INTRODUCTION .................................................................................................................. 1
     1.1 REASONS FOR THE AUDIT ......................................................................................... 1
     1.2 AUDIT PURPOSE ........................................................................................................... 2
     1.3 AUDIT SCOPE .............................................................................................................. 3
     1.4 AUDIT QUESTIONS ........................................................................................................ 3
     1.5 AUDIT STANDARDS USED ........................................................................................... 4
     2.1 HOW THE AUDIT WAS CARRIED OUT ......................................................................... 4
     2.2 Criteria for selection of district .................................................................................... 4
     2.3 Criteria for selection of projects .................................................................................. 4
     2.4 Criteria for assessing compliance and performance ..................................................... 9
     2.5 Projects selected ......................................................................................................... 9
     2.6 Document reviews ...................................................................................................... 9
     2.7 Interviews ................................................................................................................... 9
     2.8 Inspections .................................................................................................................. 10
  3 PROCESS DESCRIPTION ....................................................................................................... 11
CHAPTER TWO .......................................................................................................................... 12
  4 SUMMARY OF MAJOR AND RECURRENT FINDINGS .......................................................... 12
     4.1 MMDAs planning processes ......................................................................................... 13
     4.2 Capacity of MMDAs to undertake Capital projects ..................................................... 14
     4.3 Constant transfers of professional staff at the MMDAs ................................................ 15
     4.4 Budgeting for Capital Projects .................................................................................... 16
  5 IMPLEMENTATION OF PROJECTS .................................................................................... 18
     5.1 Procurement of contractors for Capital Projects ........................................................... 18
     5.2 Quality of works ......................................................................................................... 19
     5.3 External interference ................................................................................................... 20
  6 PAYMENT FOR WORK DONE .............................................................................................. 21
     6.1 Internal audit processes in MMDAs ............................................................................. 21
     6.2 Payment for work done ............................................................................................... 22
     6.3 Use of contingency sums ............................................................................................ 24
  7 POOR CONTRACT ADMINISTRATION ............................................................................... 25
     7.1 Documentation of project activities ............................................................................. 25
7.2 Misapplication of funds ................................................................. 26
7.3 Prioritisation of Capital Projects .................................................. 26
7.4 Termination of contracts ............................................................... 27
7.5 Maintenance of facilities ............................................................. 28
CHAPTER THREE .............................................................................. 29
8 CONCLUSION ................................................................................. 29
9 RECOMMENDATIONS .................................................................... 30
CHAPTER FOUR ................................................................................. 31
APPENDIX 1: Audit Questions and Criteria ......................................... 31
APPENDIX 2: Documents reviewed ................................................... 34
APPENDIX 3: Officials interviewed ..................................................... 35
APPENDIX 4; Response from MLGRD. ............................................... 36
APPENDIX 5. List of MMDAs selected for the audit.............................. 39
DDF Investment Grant Monitoring Database Planning/background information (from planning sheets) ......................................................... 39
### LIST OF ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAP</td>
<td>Annual Action Plan</td>
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<td>APR</td>
<td>Annual Progress Report</td>
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<tr>
<td>BoQ</td>
<td>Bill of Quantities</td>
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<td>CoC</td>
<td>Conditions of Contract</td>
</tr>
<tr>
<td>CTRB</td>
<td>Central Tender Review Board</td>
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<tr>
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<td>District Assemblies</td>
</tr>
<tr>
<td>DBA</td>
<td>District Budget Analyst</td>
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<td>DCD</td>
<td>District Coordinating Director</td>
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<td>District Chief Executive</td>
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<td>District Development Facility</td>
</tr>
<tr>
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<td>District Finance Officer</td>
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<td>DLC</td>
<td>Defects Liability Certificate</td>
</tr>
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<td>DLP</td>
<td>Defect Liability Period</td>
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<td>DMTDP</td>
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<td>District Planning Coordinating Unit</td>
</tr>
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<td>District Works Department</td>
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<tr>
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<td>District Works Engineer</td>
</tr>
<tr>
<td>ETC</td>
<td>Entity Tender Committee</td>
</tr>
<tr>
<td>EXEICO</td>
<td>Executive Committee</td>
</tr>
<tr>
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<td>Ghana Audit Service</td>
</tr>
<tr>
<td>GES</td>
<td>Ghana Education Service</td>
</tr>
<tr>
<td>GHS</td>
<td>Ghana Health Service</td>
</tr>
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</tr>
<tr>
<td>GoG</td>
<td>Government of Ghana</td>
</tr>
<tr>
<td>HND</td>
<td>Higher National Diploma</td>
</tr>
<tr>
<td>IPCs</td>
<td>Interim Payment Certificate</td>
</tr>
<tr>
<td>MLGRD</td>
<td>Ministry of Local Government and Rural Development</td>
</tr>
<tr>
<td>MMDAs</td>
<td>Metropolitan, Municipal and District Assemblies</td>
</tr>
<tr>
<td>MTEF</td>
<td>Medium-Term Expenditure Framework</td>
</tr>
<tr>
<td>NCT</td>
<td>National Competitive Tendering</td>
</tr>
<tr>
<td>NDPC</td>
<td>National Development Planning Commission</td>
</tr>
<tr>
<td>PPA</td>
<td>Public Procurement Act</td>
</tr>
<tr>
<td>PPM</td>
<td>Public Procurement Manual</td>
</tr>
<tr>
<td>PVs</td>
<td>Payment Vouchers</td>
</tr>
<tr>
<td>RCC</td>
<td>Regional Coordinating Council</td>
</tr>
<tr>
<td>RTRB</td>
<td>Regional Tender Review Board</td>
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<td>TEP</td>
<td>Tender Evaluation Panel</td>
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EXECUTIVE SUMMARY

EXTRACT

1. The government of Ghana in collaboration with Development Partners (DPs) instituted a Performance Based Grant System known as the District Development Facility (DDF) in 2008 as part of efforts to improve the performance of District Assemblies to efficiently deliver community services in accordance with existing laws and administrative procedures.

2. Under the DDF Mechanism, Government assessed Districts Assemblies on indicators using a Functional Organisational Assessment Tool (FOAT) where Assemblies that performed satisfactorily were financial rewarded.

3. Districts used the reward to supplement other GoG budgetary support to implement their Medium Term Development and Annual Action Plans which contributed significantly to the advancement of the socio economic development of the citizens.

4. The Ministry of Local Government and Rural Development (MLGRD) was responsible for the implementation of the DDF through the DDF Secretariat from 2008 to 2018. By the end of 2018, about GH¢848.7 million had been invested in 6,490 small scale infrastructure projects across MMDAs, whilst about GH¢63.0 million had also been spent to build the capacity of staff of MMDAs.

5. Several studies evaluating the DDF have indicated significant impact of the DDF, including higher completion rates for DDF projects compared to those funded by DACF and GETFund. It has also become a major complementary source of funding for most MMDAs in addition to DACF and IGF, and contributed to improve staff performance.

6. The Auditor-General commissioned this performance Audit in 30MMDAs in line with Section 13e of the Audit Service Act, 2000, Act 584, to find out how the Assembly initiated, planned and implemented DDF funded infrastructure projects to meet their set objectives.
WHAT WE DID.

7. For every MMDA, we selected three capital projects funded through DDF and implemented between 2008 and 2019. We reviewed documents, interviewed key players and stakeholders, and inspected the projects to gather sufficient information to support our audit finding.

8. We used the NDPC guideline, PPA, Local government Service Operation Manual and other existing laws as assessment criteria. We focused the assessment on project initiation, planning and budgeting, project implementation (quality of works and payments for work done) and project closure.

9. Each MMDA in accordance with Section 29 of the Audit Service Act, 2000 Act 584 was given the opportunity to respond to the management letter and their responses incorporated into the 30MMDA specific reports.

10. This report is a consolidation of major and recurring findings that need to be addressed for which the MLGRD has had the opportunity to respond.

WHAT WE FOUND.

11. We found that DDF funded projects, had a higher completion rate as observed in previous evaluations compared to other GoG funded projects. We also noted that, DDF funds had contributed significantly to the infrastructure development of the districts, thus improving through its impact, the socio economic wellbeing of the communities.

12. Despite these gains, we noted deficiencies that need to be improved to sustain the gains made in the following areas.

   i. Planning and Budgeting
   
   ii. Project implementation
   
   iii. Payment for work done and
iv. Contract administration.

(See detail in main report)

THE WAY FORWARD

13. We have made specific recommendation to each finding in the MMDA specific reports. These recommendations are made to the MLGRD to improve the deficiencies that we observed across the country. We recommend that;

a) The instituted internal controls by the DMT need to be improved to serve as checks on the activities of the DWE before payments are made. To improve upon these controls we recommend that the Ministry of Local government and Rural Development organise capacity-building workshops for key players especially DMT members to focus on aspects of construction that they should look for during inspection before approving for payments.

b) MMDCEs should put in review mechanisms probably at the end of each quarter to ensure that all AAPs and PPs are updated to reflect their status.

c) The Ministry of Local Government and Rural Development should takes steps to comply with the transfers of staff policy to ensure continuity in the MMDAs.

d) MMDAS should be made to publish details of contracts awarded in the district to include contract sum, commencement/expected completion date, Name of contractor and Community to be sited on the District Assembly’s notice Board.

e) Complete all ongoing project before starting new ones.

f) All Municipal and District Coordinating Directors should improve their oversight function by ensuring that;

   i. all activities of projects undertaken are document in the appropriate files and should include, date, instructions given and the author.

   ii. All site instructions outside original scope of works (Variations) receive the necessary approvals before implementation, failure of which the works executed
from such directives should not be paid.

iii. The sanctity of the internal audit process is preserved and respected.

g) Institutionalise the practice of maintenance. Provide for maintenance in their plans supported with a budget to take care of completed facility eg Boreholes, Schools and Toilets to ensure their sustained use.

14. The Ministry of Local Government and Rural Development’s responses to our findings and recommendations are attached as Appendix 4 to this report.
CHAPTER ONE

1. INTRODUCTION

1.1 REASONS FOR THE AUDIT

1. In 2008, the Government of Ghana (GoG) in collaboration with the governments of Canada through the Department of Foreign Affairs, Trade and Development (DFATD, formerly CIDA), Denmark (through DANIDA), Germany (through KfW), France (through AfD) and later Swiss State Secretariat for Economic Affairs (SECO) introduced a performance based grant System (PBGS) known as the District Development Facility (DDF).

2. The DDF was set up with an objective to improve the performance of Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana by providing incentives to MMDAs that comply with existing legal and administrative procedures.

3. To ascertain compliance to expected statutory and administrative procedures, the Functional Assessment and Organisational Tool (FOAT) was introduced alongside the DDF as the instrument for assessing the performance of MMDAs.

4. Through the DDF, MMDAs received performance-based grants to supplement their allocations from the District Assembly Common Fund (DACF) for investment and capacity building. This enabled MMDAs to fulfil multiple goals of strengthening individual and institutional capacities to provide basic infrastructure services, promote efficiency, effectiveness, transparency and accountability in local governance.

5. The contribution of the German Government through KfW sought to contribute to the development of decentralisation and governance in Ghana by improving service delivery, domestic accountability and participation. The Government of Ghana and Development Partners (DPs) in 2018 revised the FOAT indicators and integrated it into the DACF performance window (i.e. the Responsive Factor) under the title of a District Assemblies Performance Assessment Tool (DPAT).

6. The Ministry of Local Government and Rural Development was responsible for the implementation of the DDF through the DDF Secretariat from 2008 to 2018, supported by a Technical Working Group and governed by a Steering Committee chaired by the Minster of Local Government.
7. The DDF was designed to spend about 88 per cent of the annual allocation on infrastructure projects and the remaining on capacity building. By the end of 2018, GHS848,662,324 had been invested in 6,490 small scale infrastructure projects across MMDAs and GHS62,980,763 had been spent to build the capacity of staff of MMDAs. Out of these projects, 97 per cent have been completed and handed over to beneficiaries and are in use. Educational facilities represent 40 per cent of the projects, followed by sanitation (15%) and health (12%).

8. Several studies evaluating the DDF shows a significant impact of the DDF. According to the studies, there are higher completion rates for DDF projects compared to projects funded by DACF and GETFund. The studies revealed that DDF has been more efficient than DACF due to its quicker fund disbursement mechanisms. DDF projects generally respond to district development priorities and matches community needs. DDF has provided a major complementary source of funding for most MMDAs given that other sources (DACF and IGF) were inadequate and irregular, and staff of MMDAs have reported improvement in their performance.

9. The Auditor-General commissioned this Performance Audit in 30 MMDAs in line with Section 13e of the Audit Service Act 2000, Act 584, to assess how the Assembly initiated, planned and implemented DDF funded infrastructure projects in the audit period.

1.2 AUDIT PURPOSE

10. The purpose of this audit was to ascertain whether the Assemblies were capable of planning, procuring contractors, supervising and monitoring the delivery of selected projects in accordance with sound administrative principles and practices and management policies; and determine the extent possible whether identified projects were done in consultation with beneficiary communities as prescribed by the NDP Guidelines.
Specific considerations were to:

- Access if inappropriate practices or questionable decisions/actions may have been carried out and determine their causes and impact.
- Verify if projects were planned and budgeted for in line with the prescribed procedures as prescribe under the NDP Guidelines.
- Verify to the extent possible whether works and consulting services were done and completed in accordance with specifications, technical proposal and standards, and
- Ascertain whether projects delivered have achieved the purpose for which they were constructed.
- In the light of any deficiencies identified, make recommendations for their resolution and possible improvement in the procurement procedures and processes.

1.3 AUDIT SCOPE

11. We audited 30 Metropolitan, Municipal and District Assemblies (MMDAs) in the country from August to October 2019 and covered the period of 2008 to 2019. (The list of the selected MMDAs is attached as Appendix 5) We examined the capacity of the Assemblies to implement infrastructure projects focussing on the following areas:

- project identification and planning
- budgeting processes
- procurement of contractors/Consultants
- project implementation (Quality assurance through supervision)
- project status reporting, accountability (monitoring)
- Sustainability and impact to beneficiaries,

1.4 AUDIT QUESTIONS

12. The audit questions and assessment criteria used to assess the performance of the Assemblies concerning the implementation of the three projects is attached as Appendix
1.5 AUDIT STANDARDS USED

13. We carried out the audit in accordance with INTOSAI1 standards, which requires that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives.

14. In this regard and according to the audit objectives, the evidence obtained provides a reasonable basis for the findings and conclusions reached.

2.1 HOW THE AUDIT WAS CARRIED OUT

2.2 Criteria for selection of district.

15. Ghana Audit Service (GAS) had carried out Performance Audit of 100 MMDAs between 2016 and 2018. In the light of this, MMDAs selected for this audit were not included in any of the districts previously audited under this program.

2.3 Criteria for selection of projects.

16. Analysis of expenditure of District disbursement on projects between 2014 and 2019, show that significant portion of budget is used to fund projects of Educational facilities, Health (GHPS Compounds), KVIPs (Sanitation) and Markets (Economic).

17. Selection of projects to audit in each MMDA focused on these areas between 2014 and 2019 and solely funded through DDF.
Pics. A-H   Pictures of some selected projects

Pic. A. Six Classroom Pavilion at Bawjiase SHS. (Awutu Senya District)

Pic. B. Male, Female and Children’s ward at Senya Health Center (Awutu Senya District)
Pic. C Market at Bontrase (Awutu Senya District)

Pic. D Teaches Quarters at Nyariga (Bolgatanga Municipal Assembly)
Pic. E  Police station at Sunbrungu (Bolgartanga Municipal)

Pic. F  Akatsi Main Lorry Park (Akatsi South District)
Pic. G. 2 story community health nursing training hostel at Asafo (Sefwi Wiaswo Municipal Assembly)

Pic. H. Yam Market shed at Sang (Mion District)
2.4 Criteria for assessing compliance and performance.

The audit relied on the National Development Planning (NDP) Guideline for compliance indicators to projects initiation and implementation by MMDAs, the Public Procurement Act (PPA) 2003 Act 663, and 2016 (Amended) for the procurement process and other relevant laws and legislations as criteria for compliance and performance.

2.5 Projects selected

We selected projects to audit from a list of projects undertaken by each MMDA, funded through DDF. The projects were varied from schools infrastructure, CHPS compound or Market stalls etc. and constructed between 2008 and 2019. Each team assessed three projects in each audit location.

We implored multiple sources of evidence gathering methods to support our findings and to draw conclusions on the performance of each MMDA. We reviewed documents, interviewed key players and stakeholders in each MMDA and also inspected the facilities as part of the process of corroborating our evidence.

2.6 Document reviews

The team reviewed documents from the Planning, Budget and Procurement Units to determine whether the projects audited were among the prioritised projects for the period 2014 to 2017. It was also to determine whether the Assemblies allocated funds for the projects through its budgeting process for procurement and subsequent execution.

We also reviewed the project files to determine whether the Assemblies followed due processes to select contractors, supervise and pay for the projects. We reviewed files from the committees of the Assemblies involved in project execution to determine whether they played their oversight and monitoring role during planning and execution of the projects. The list of documents reviewed is attached as Appendix 2.

2.7 Interviews

The team interviewed the District Budget Officers (DBO) on issues related to
planning, budgeting and payment for the projects. We also interviewed the District Procurement Officers (DPO) on procurement planning and selection of contractors to execute the projects. The Directors of Health and Education were interviewed to determine their role in the initiation and execution of the projects relating to their sectors. We also interviewed the Works Sub Committee Chairman/members on the oversight role of the committee to execute projects in the district. The list of category of persons interviewed is attached as Appendix 3 (Not exhaustive)

2.8 Inspections

24. The team inspected the projects to ascertain whether the structures conformed to the specifications in the contracts as well as find out the state of the projects and to determine whether the beneficiaries were using the projects for the intended purposes.

25. The inspections also enabled the teams to test the quality of block and concrete works using the Schmidt Hammer, the gauge of roofing sheets using Engineer’s callipers and “as built” measurements of the facility to determine if they conformed to drawing dimensions.

26. We took pictures as part of our evidence gathering and the teams took all the pictures used in this report during the audit.
3 PROCESS DESCRIPTION

Figure 1: Process description of infrastructure projects in MMDAs
CHAPTER TWO
4 SUMMARY OF MAJOR AND RECURRENT FINDINGS

27. The establishment of the DDF, has proven to be a secure and reliable source of funding for development projects in the Districts. Contractors preferred projects funded through DDF to other GoG funded projects, and we observed that despite delays in completion of some ongoing facilities, about 90% of the projects we audited were completed and 10% substantially completed making DDF projects of a higher completion rate.

28. We also noted that although, DDF projects have a high level of completion rate, their procurement are not devoid of the infractions generally observed in the implementation of infrastructure projects in the country.

29. Each audit team assessed activities of the project cycle from planning through implementation of three selected projects undertaken by the Assemblies to find out whether they were based on sound administrative and management practices. This was to determine whether there was value for money in the key focus areas of the audit.

30. Observations made on the three-selected project for each Assembly were presented on District specific reports focusing on;

   i. Project initiation

   ii. Planning and budgeting

   iii. Procurement of consultants and contractors

   iv. Project implementation

   v. Project closure and

   vi. Maintenance

31. The summary of findings in this report is a consolidated summary of major and
recurrent observations we have gathered that need to be noted and we have made recommendation for improvement.

4.1 MMDAs planning processes

32. The NDPC Guidelines for the preparation of the DMTDP specifies in Chapter 3 step 4 (i) that, District Assemblies are to facilitate the preparation of Community Development Plans. The Assemblies are to consult the community members in the Sub-District levels on their current needs and aspirations, compile, harmonize and capture them in the DMTDP.

33. We noted that Planning and preparation of DMTDP at the MMDAs are partially compliant to the prescribe procedure in the NDP guidelines, are adequate but need to be improved.

34. Involving the citizenry in decision making and implementing projects promotes effective development in the district and also ensures that completed projects are utilized by the beneficiaries as it will be based on need.

35. Our assessment of the this activity reveal to some extent, some consultation is done at some community level, but the processes leading to identification, prioritization and selection of projects into the DMTDP are not documented.

36. The absence of documentation leaves room for arbitrariness, unilateralism and make the process of selecting projects susceptible to external influences, which the guideline intended to cure. For example, although we reviewed projects funded through DDF, community stakeholders raised concerns during our interviews about high number of uncompleted projects because some projects are undertaken without community input.

37. Our review show that poor prioritization of projects has led to MMDAs undertaking many projects at the same time when there is limited funds to pay for the works and this has contributed significantly to some level of uncompleted projects.
4.2 Capacity of MMDAs to undertake Capital projects.

38. Decentralisation and Local Governance as a policy under 1992 Constitution, 240 was aimed at transferring administrative management to the districts to involve communities in decisions making about issues that directly affected them at the grassroots level.

39. To ensure that it was successful, government provided the necessary infrastructure, staffed with the needed professionals to administer the various districts. Some departments notably the Public Works Department was devolved and their technical staffed sent to man the District Works Departments.

40. As resources to the districts increased, so did the projects undertaken and the need to engage staff that are more technical. We found that capacity of MMDAs to undertake capital projects need to be enhanced and strengthened because there is lack of professional capacity at the district level.

41. In the course of the audit, we noted that while some MMDAs especially in the big urban areas had the compliment of the staff needed, about 90% of the Districts lacked the technical support staff ie Architects, Engineers and Quantity Surveyor to carry out normal work.

42. We found in part, that qualified professionals do not accept postings to rural areas. Middle level qualified staff who do not have the competences required to supervise the works satisfactorily man the MMDAs. For example in Awutu Senya District, the specification of the roofing for the Male, Female and Children’s ward of the Health Center (Picture A) was 0.4mm pre-painted long span Aluminum sheet. At a meeting, a request was made to substitute the Long span Aluminum for Asbestos because, as an Assembly member explained all the roofs at the neighborhood were rusty. The DW Engineer accepted this argument and the Aluminum substituted for Asbestos, a clear evidence of lack of knowledge of the nature of Aluminium and Asbestos. Payment was made for the roof in the value of the Aluminium and not the Asbestos.
43. Secondly, we noted that most of the Assembly rely on typical designs done somewhere and adopted regardless of differences in topographical conditions because they do not have qualified Architects to prepare design drawings. We observed that once this practice has become acceptable, districts do not make any effort to engage qualified staff.

44. In most of the District HND holders (Most Building Technicians) are manning the Works Engineering Departments. Although some have taken advantage of long distance learning to acquire Master degrees in their field of study, it has not been helpful to the Assemblies because of the experience deficiency.

**4.3 Constant transfers of professional staff at the MMDAs.**

45. Staff of the MMDAs are employees of the Ministry of Local Government and Rural Development (Local government Service) and augmented by staff of Controller and Accountant General Department. Their rotation and posting to the various MMDAs depend on the internal policy on transfer of staff of the mother Agencies.

46. The Head of the Office of Local Government Service (LGS) has discretion on transfer of staff to other districts. However, the Human Resource Operational Manual for MMDAs, Section 5.3.6.1 subsection ii, affirms persons to be eligible for transfer if they have held their current position for at least one year and have been confirmed in their appointment.

47. We found that staff of the MMDAs are constantly transferred and never get to complete a cycle at one location, contrary to the policy. We found some Staff who spent less than one year, even in some instances four months in a district, and transferred to another all to the detriment of institutional memory.

48. Culminated in the political changes of MMDCEs appointed by the president, constant transfers of staff from districts worsen the already non-existent expertise in the districts.
49. We noted that, these constant changes deprive the Assemblies continuity and institutional memory to carry out projects to completion. Furthermore, constant replacement of staff especially the Works Department disrupts the smooth implementation of projects and leads to compromises in delivery time and quality, because at the transition from old to new staff, the contractors are not supervised.

50. Under such circumstances, accountability of the projects are also affected and auditing become hampered. For example, Ketu South District Assembly could not give any meaningful response to our observations because they all claim to be new in the district.

51. A review of the responses from the individual reports will confirm that this is an excuse used by the MMDAs not to account for their stewardship. Constant transfers of the few professional staff at the MMDAs is undermining their capacity to perform.

4.4 Budgeting for Capital Projects

52. While Subsection (1) of section 92 of the Local Government Act 1993, Act 462, requires MMDAs to submit to the regional coordinating Council a detail budget, step 13.1 of the NDPC guidelines for preparing MTDP (2014–2017) specifies that DAs should link the Composite Budget with the AAP. The budget should be considered as allocating financial resources for the implementation of the DMTDP by Departments of the DA through the Composite Budgeting for the achievement of the objective of the plan.

53. Without the preparation and approval of the budget, the Assembly will not be able to access funds for the execution of projects in the AAP.

54. The guidelines further requires the DAs to employ the Medium- Term Expenditure Framework (MTEF) process in costing the activities, since it links the expenditure to District goals, objectives, and output as outlined in the District plan.
55. We noted that at the time of budgeting, Budget Offices allocated monies to various activities in anticipation of budgetary releases from Central government. In this regard, Budget officers assign figures to capital projects without drawings from which cost estimates are calculated.

56. The budgeting process for capital projects is therefore, not informed by any technical data but based on assumptions. DWEs, multiply previous contract sums of similar works by a scale factor and provide them to Budget Officers as estimates for new works. We observed that a percentage is added discretionarily to contract sum of previous works as basis for budgetary allocation to new projects.

57. We noted that in awarding the contracts, the contract sums in many instances turn out to be the same or ridiculously close to the budgeted figures. This situation is widespread and shows that projections are skewed towards predetermined figures or Contractors are given insider information during the bidding process.

58. For examples the Construction of 4 storey Community Centre at Obeweku Chokor, AMA budgeted GH₵ 4,722,305.00 and the contract was awarded at GH₵4,722,304.95. For the construction of 1 No. 4 Unit Police quarters at Japekrom, in the Jaman South Municipal, the contract was awarded at GH₵195,097.45, GH₵97.45 higher than the budgeted cost of GH₵195,000.00.

59. In other instances, the budgeted costs of the projects were less than the contract sums because the total budget ceiling that the Assembly planned with was insufficient to cover the entire cost of all the projects the Assembly was undertaking.

60. For example, the budgeted amount of GH₵149,548.30 that was captured in the 2016 budget for the 6-unit Classroom Block at Sokoban was GH₵170,363.08 lower than the contract sum. For the Fencing and Landscaping at Oti Clinic, the budgeted amount of GH₵125,000.00 that was captured in the 2016 budget was below the eventual contract sum by GH₵274,638.91.
61. We observed that District Works Engineers need to improve the Accuracy of Estimates to support the Budgeting process.

5 IMPLEMENTATION OF PROJECTS

5.1 Procurement of contractors for Capital Projects.

62. The Public Procurement Act, 2003, Act 663, provides guidelines and directions for procuring the services of a contractor. Schedule 3 of the Act provides thresholds to guide the process of approvals.

63. All the projects we audited and based on the limits of threshold required a National Competitive Tendering (NCT) to select contractors. Paragraph 5.5.4 of the Public Procurement Manual requires NCT to be advertised in the public procurement bulletin, public procurement website and national daily newspapers of wide circulation in Ghana.

64. We observed that although advertisement were made in the dailies as required, by all the MMDA to select contractors, in any given District, the same contractors were bidding and circulating the projects in the districts among themselves.

65. We noted the existence of an unusual bidding pattern. ie limited number of bidders usually three of the same contractors for all projects thus making it disguised restricted tendering rather than competitive. We found it difficult to vouch for fairness of the process.

66. In some instances, the evaluation report contained contradictory information on what has, has not been provided, or expired documents. In others for example, evidence of previous works executed by two contractors as proof of works done as supporting documents of works of similar nature for the Construction of 12No. Mechanised Boreholes was inappropriate as works deemed to have been executed were not related in any way to construction of boreholes.
67. There is the need to increase Competition in procurement of contractors to improve quality of works and safeguard the principle of Economy.

68. All the MMDAs gave contractor more than 14 days to buy prepare and submit bids as required by Law.

5.2 Quality of works.

69. Section 10 (4) (e) of the Local Government Act, 1993, Act 462, requires District Assemblies to monitor the execution of projects under approved development plans, while Regulation 10(2) (d)(k) and (n) of the Local Government Instrument, 2009 (L.I. 1961), requires the Works Engineer to among other things:

- advise the Assembly on matters relating to works in the district
- assist to inspect projects undertaken by the District Assembly with relevant Departments of the Assembly
- provide technical and engineering assistance on works undertaken by the Assembly

70. These provisions require the works department to supervise works undertaken by the Assemblies and in collaboration with other relevant departments undertake periodic monitoring of the implementation of capital projects.

71. Monitoring requires keeping track of all project related milestones, identifying all potential problems and taking corrective actions necessary to ensure that the project is within scope and on budget. Supervision also ensures that the projects are executed in accordance with the approved plans and specifications.

72. We noted that poor supervision has contributed in part to poor quality of the output of the projects. DWEs complain of lack of logistics especially vehicles to do regular inspection to ensure adherence to specification. We noted that although this assertion is somehow true it cannot be a reasonable excuse for poor workmanship as we observed during our inspection of projects that even projects very close to the Assembly’s offices that do not need vehicles to reach had been poorly executed.
73. We also observed that the poor and manipulated processes leading to the choices of inefficient contractors has also contributed to poor outputs.

74. Furthermore, MMDAs are engaged in multiple awards and implementation of capital projects simultaneously without the necessary workforce to support supervisory work. By so doing, the few available are overstretched to the extent that they become ineffective.

75. The NDPC guidelines also require the District Monitoring Team (made up of Coordinating Director, Planning Officer, Internal Auditor, Finance/Budget Officer and a member of the user agency) complement the control process to ensure adherence to specification before payments are made. We noted that the membership of this monitoring team do not have any background knowledge in construction and so rely solely on the DWE for direction. As a result, the purpose of the control is defeated thereby undermining the integrity of the process.

76. We found for instance, approvals made by these teams after their inspection for payment of work done when in fact, works were not executed or items were omitted or swapped for cheaper ones other than those specified for which the DWE had submitted IPCs.

77. Consequently, poor supervision and choice of contractors is contributing to poor quality of works.

5.3 External interference.

78. Session 2(1a) of the National Development Planning (System) Act 1994 (Act 480), a District Planning Authority established under the Local Government Act, 1993 (Act 462), shall initiate and prepare district development plans and settlement structure plans in the manner prescribed by the Commission and ensure that the plans are prepared with full participation of the local community.

79. The guideline stipulates that districts undertake development projects by involving the various communities to ensure that projects undertaken are based on need rather than partisan political considerations.
80. We noted that in some cases projects are not initiated in accordance with the NDPC Guidelines but based on political decisions at the local level rather than followed procedure. DCE and Members of Parliament under the guise of directives influence type of projects, selection of contractors and siting of projects. We found markets; KVIPs and some schools sited in areas very far from the communities and not being used thereby defeating the purpose for which they were built.

81. These projects were termed priority projects and imposed on the communities thereby externally interfering to undermine the process.

82. We found the inclusion of tenders who did not purchase tender documents as in was in Bibiani and evaluation of Tenders who did not meet preliminary qualification criteria set by the Assemblies to have won and awarded contracts as in the case of Awutu Senya District in the award of contract for a pavilion and the maternity ward.

6 PAYMENT FOR WORK DONE

6.1 Internal audit processes in MMDAs

83. Part VI of the Financial Memorandum for District Assemblies (LI 1802), requires the MCE, MCD, MFO, MBA, Internal Auditor and the head of the spending unit i.e. the MWE to exercise control over the Assembly’s expenditure to ensure that they are valid and of the right amounts.

84. Works certified by the MWE are to be validated by an independent monitoring team before certificates are processed for payment. The Budget Analyst is required to issue a warrant to prove that the expenditure has been budgeted for and funds earmarked for the projects are available. The MCD certifies and the MCE authorizes warrant after ensuring that payment documentation is complete and accurate.

85. The Internal Auditor are to pre-audits the certified and authorized certificates, attached supporting documents to verify that the documents are proper in all respects including signature authority, arithmetic accuracy, budget warrant and physical verification of the project.
86. In the course of the audit, we observed that internal audit processes at the district level are disregarded thereby making them weak and undermining the control mechanism. Internal auditors are either by passed or made to validate payment certificates without verifying the work done.

87. Even for some of the best scenarios for example, Asante Akyem North District Assembly four out of fourteen payments were not audited while at Kumasi Metropolitan Assembly five out of eleven of the PVs were not audited before payments were made. In the case of Bibiani Anhwiaso Bekwai Municipal Assembly, none of the ten IPCs submitted for payment were pre audited.

88. Internal Auditors are sometimes made to stamp and back date PVs after payments had already been effected. In some instances the requirement to pr-audit before payments are ignored. For example at the Sewfi Wiaso Municipal Assembly, all fifteen (15) Pvs totalling GH₵816,720.71 for the construction Nursing training hostel, teachers quarters and a 3-Unit classroom block were never pre-audited but payments were made.

6.2 Payment for work done.

89. Payment for work done except for mobilization is based on measured work at the time of preparing IPC.

90. DWEs, upon request by contractors measure the amount of work done, cost it and prepare certificates to cover the amount. The DMT validates the work against the IPC quatities before approval is given for payment.

91. Through our review of payments made against work done on site, we found payments were made for non-executed works resulting in overpayments.

92. For example the pavement work at the taxi station of Ho barracks was paid in full when only 50% of the work was done. In some instance, items that were specified
for installation were omitted yet payments were made like the U drain around the Bibiani District Police Headquarters, which was not done yet paid in full.

93. In Prestea Huni Valley, the specified depth of the borehole at Gordon Community (see pic. I) was 35 to 45 metres for a Mechanised pump. Upon completion of the drilling, an AFRIDEV hand pump recommended for a depth of 16.6 to 30 metres was installed and therefore was not deep enough to pump out water from below 35meter when it was completed and handed over. The contractor was paid in full for a mechanised borehole when he provided a manual hand pump borehole and the community had no water.

Pic. I  Borehole at Gordon Community under lock

94. We observed that MMDAs make payment for no work done due to insufficient due diligence and Familiarisation. In the individual reports, we have recommend for disallowance and Surcharge of the individuals concerned.

95. We noted that these occurrences were because of combination of lack of due diligence on the part of the DMT, DWEs and familiarization between DWE and Contractors. Contractors and works engineers get to familiarize with each other to the extent that a suggestion by a contractor for DWE to increase the work done beyond the
actual work to cater for delayed payments are accepted and paid for.

6.3 Use of contingency sums.

96. Construction contingency as it relates to buildings is a percentage of the contract value set aside for unpredictable changes in scope of the works. Whether a construction contingency is added by a contractor to his estimates or by the Assemblies as a percentage to their budget, both use it as a risk management tool to financially prepare themselves for any risk associated with a specific project.

97. This happens because in some cases items are left out that could not have been anticipated at the time of estimating. The disbursement of such monies therefore, are done upon the Assemblies approval and any unspent amount is credited to the Assemblies at the end of the project.

98. We noted without, exception that the use of contingency sums contained in the contract estimates are used without approval by Management of the Assemblies. We observed that the Works Engineers upon preparing the final certificates revert to substructure items to pad up the quantities to equal the contingency values so that it will paid to the contractors.

99. The use of the contingency sum has become a norm rather than an exception because the lack of oversight by DCDs and MCEs has given the Works Engineers the opportunity to misappropriate it at their blind side.

100. Apart from Tano South Municipal Assembly where we found that approval was sought for the use of the Contingency sum in the construction of a CHPS Compound, all other 27 MMDAs, use the contingency sum in the contract without recourse to procedure for their use. At Jaman South for instance, the use of GH¢19,265.23 contingency in three contracts was never accounted for

101. These are done deliberately between the contractors and District Works Engineers without notice by the authorities who should give approval for their use
7 \hspace{2em} \textbf{POOR CONTRACT ADMINISTRATION}

7.1 \hspace{2em} \textbf{Documentation of project activities.}

102. The purpose of documentation is to provide a written record of all aspects of the project phases through project closure and to ensure that the project was constructed in accordance with the contract documents.

103. It is also important to maintain an accurate record of the project from the onset of the project until its completion with supporting documents to substantiate change orders necessary to verify that MMDAs paid reasonable amounts for changes to the scope, schedule or budget.

104. Project documentation also serve to monitor the progress of works undertaken and to keep trial of occurrences for probable defense of litigation.

105. We observed that documentation of project activities at the districts are inadequate and cannot be relied upon to give a historical account of occurrence or for accountability purposes.

106. Except for the initial notification of award and acceptance letters to contractors, Assemblies do not document any other process during the project implementation phase. We noted that instructions made to contractor on site that had financial implications were made verbally without written documents. Similarly, inspection reports and instructions to contractors to make good defects are not documented as evidence that such decisions were taken.

107. In the absence of such supporting documents as evidence, contractors are not held accountable for wrongdoing and where payments are to be made, especially for variations the risk is high for overpayments.

108. We found this to be partly due to lack of oversight on the part of the MCD/DCDs who are to ensure accountability of all expenditures in the districts.
7.2 Misapplication of funds.

109. Each MMDA is required to develop a District Medium-Term Development Plan (DMTDP) every four years, which contains all the development projects planned for the four years. These plans are extracted into Action plans, budgeted for and approved there upon they can be implemented.

110. We found that some MMDAs after getting approval to implement specific projects misapply the funds for other works not captured in the MTDP, AAP and budget for the year.

111. In the course of the audit we observed that MMDAs misapply the funds to different projects without recourse to approval processes.

112. For example in Tano South Municipal Assembly the DCE used fund meant for KVIP to procure dual desk for Schools, which was not budgeted for neither was it in their plans.

7.3 Prioritisation of Capital Projects.

113. Districts are supposed to prioritise in the wake of limited resource to get the most out of the projects undertaken. The National Development Planning Commission (NDPC) guideline for the preparation of the MTDP requires that Assemblies in consultation with the communities prioritise their needs into development plans.

114. We noted that the Assemblies undertake many projects at the same time affecting supervision and completion. Funds are allocated and spread thinly to cover many projects and in the process is not enough to complete them on time for use.

115. We found this in part due to poor prioritisation of development plans, a driven desire to leave a legacy by public office holders in the districts and to meet political campaign promises. We noted that in all 30 audited locations, each Assembly was undertaking not less than fifteen projects at the time of the audit. In the process, the MMDAs limited budgets cannot support all the projects resulting in delays and denial of benefits.
116. MMDAs inability to prioritise well, and are undertaking so many projects at the same time put strain on their little budgetary allocation to enable them address current needs.

7.4 Termination of contracts.

117. In the letters of award of contract to contractors to announce that they have won the bid, a requirement is made for a Performance Bond of 30% or a Bank Guarantee of 10% of Contract sum from an Insurance Company of a Bank. The reason for this requirement is to hedge against risk of non-performance by the contractors so that the Client could redeem the amount to complete the works.

118. In the course of the audit, we found that, some Assemblies terminated the contract of non-performing contractors and re-awarded the remaining works to new contractors without the necessary documentation and without redeeming the Performance Bond.

119. For example, the AMA Sanitation Court project had delayed and since there was no money to complete the project, the GAMA Sanitation Coordinator agreed to complete the project using their own contractor, M/s HENKOQ Construction Limited instead of abrogating the original contract and re-awarding as prescribed by the public procurement laws of Ghana.

120. At the time of changing the contractor, the project was supposed to be 50% complete per AMA records but our analysis of payments made to and confirmed by the contractor was 134,344.60, which was 57% of amount of the contract. AMA could not provide us with details of the new contractor and the agreement terms that they arrived at with the original contractor (Mrs Jay Cobi Ventures) except for a termination letter dated 18/09/2018 indicating that the contractor was to contact the Metro Coordinating Director (MCD). Thus, the original contractor, Jay Cobi Ventures was settled via a formal meeting and agreement reached with his lawyers.

121. Similarly Assemblies arrange to terminate the contract of non-performing contractors and transferring the remaining works to another without proper
Although this observation was not widespread, it is worth noting because it has a high risk to Value for Money.

7.5 Maintenance of facilities

Maintenance of physical assets are undertaken to prolong the life of the asset to sustain the benefits for which they were procured. MMDAs need to keep completed projects in proper condition and shape by instituting preventative and corrective maintenance to extend their lives so as to extend benefits derived from their use.

We reviewed the AAPs to ascertain whether MMDAs had included in the plans of activities maintenance of completed facility.

We noted, without exception that all 30 MMDAs had no maintenance plan for any of the projects and therefore did not provide budgetary allocation to support maintenance activity. We found that MMDAs expect user agencies to maintain projects once they have been completed and handed over to them.

Our reviews of documents showed that any items captured in their plans, as maintenance were emergency repairs of school roofs ripped off by rainstorm for which requests were made.

For the period of our audit and the projects that we reviewed, MMDAs have no maintenance plans in place to sustain the used of the facilities
CHAPTER THREE

CONCLUSION

128. We assessed whether MMDAs had taken reasonable administrative steps to ensure Value for Money in the procurement of Capital projects funded through DDF. We relied on the NDPC guideline and Manual as source of criteria for compliance to initiate, plan and budget for projects, as well as PPA Acts for laid down procedure for procurement. We also assess impact of the projects by getting first hand testimonies from beneficiaries in the communities that the projects are sited.

129. We found that funds for DDF projects have been constant and has brought improvement to deserving districts in the country. There is evidence of a higher completion rate of projects funded through DDF compared to other GoG funded projects because payments to contractors are regular.

130. We also observed that for DDF funded projects, while MMDAs have put in measures to ensure delivery, they are deficient in professional capacity especially in the Works Departments to manage many projects undertaking at a given year by the Assemblies.

131. Secondly, although in our opinion there has been quality issues of the completed facilities that need to be improved, in general, DDF funded projects are executed better than other GoG funded projects because they are not suspended for a period to be continued in a later date.

132. Our assessment of the impact to beneficiary communities of the completed projects that we audited had been significant and satisfactory to the communities. Children no longer had to close from school because of rain, Sanitation had improved where toilets were provided and CHPS compounds brought relief to the sick in the communities.

133. Despite the achievements some functional and oversight deficiencies need improvement to give assurance of Value for Money for all projects undertaking at the MMDAs. We have, made recommendations to improve those deficiencies.
9 RECOMMENDATIONS

134. The instituted internal controls by the DMT need to be improved to serve as checks on the activities of the DWE before payments are made. To improve upon these controls we recommend that the Ministry of Local government and Rural Development organise capacity-building workshops for key players especially DMT members to focus on aspects of construction that they should look for during inspection before approving for payments.

135. MMDCEs should put in review mechanisms probably at the end of each quarter to ensure that all AAPs and PPs are updated to reflect their status.

136. The Ministry of Local Government and Rural Development should takes steps to comply with the transfers of staff policy to ensure continuity in the MMDAs.

137. MMDAS should be made to publish details of contracts awarded in the district to include contract sum, commencement/expected completion date, Name of contractor and Community to be sited on the District Assembly’s notice Board.

138. Complete all ongoing project before starting new ones.

139. All Municipal and District Coordinating Directors should improve their oversight function by ensuring that;

   i. all activities of projects undertaken are documented in the appropriate files and should include, date, instructions given and the author.

   ii. All site instructions outside original scope of works (Variations) receive the necessary approvals before implementation, failure of which the works executed from such directives should not be paid.

   iii. The sanctity of the internal audit process is preserved and respected.

140. Institutionalise the practice of maintenance. Provide for maintenance in their plans supported with a budget to take care of completed facility eg Boreholes, Schools and Toilets to ensure their sustained use.
APPENDICIES

APPENDIX 1: Audit Questions and Criteria

AQ 1: Did the Assembly follow the NDPC/MMDAs planning guidelines in planning for the projects/supply of furniture?

Audit criteria

Criteria: The Assembly is expected to follow the NDPC guidelines in planning for projects and ensure that the plans are prepared with full participation of the local community.

Source: National Development Planning (System) Act 1994 (Act 480)

AQ 2: Did the Assembly ensure the size of the project is adequate?

Audit criteria

Criteria: The Assembly is expected to consult with user agencies and beneficiaries of the projects to ensure the final project/furniture supplied meets the requirement of beneficiaries.

Source: National Development Planning (System) Act 1994 (Act 480)

AQ 3: Did the Assembly prepare estimates for the construction of the project/supply of furniture and included the cost of the project in the Assembly’s budget?

Audit criteria

Criteria: The Assembly is expected to prepare estimates for the project/supply of furniture and incorporate it into the Composite Budget of the Assembly.

Source: Financial Memorandum for District Assemblies; Public Financial Management Act
AQ 4: Did the Assembly put measures (budgeting allocations) to sustain (maintenance) the project?

Audit criteria

Criteria: The Assembly is expected to allocate funds to maintain the project/furniture after it has been handed over to beneficiaries.

Source: Financial Memorandum for District Assemblies; Public Financial Management Act

AQ 6: Did the Assembly follow the requirements of the Public Procurement Act in selecting contractors/suppliers for the project/furniture?

Audit criteria

Criteria: The Assembly is expected to establish a Tender Committee which shall ensure that procedures prescribed in the PPA and Manual are followed at every stage of the procurement activity.

Source: Public Procurement Act (Act 663) and PPA Manual

AQ 7: Did the Assembly supervise the works to ensure the quality of construction, concrete, roofing, etc meet the specifications in the contract/ whether the furniture supplied meet the specification in the contract?

Audit criteria

Criteria: The Engineers of the District Works Department (DWD) are expected to ensure the Contractor construct and install the works in accordance with the specifications and notify the Contractor of any defects that are found. The Assembly is also expected to issue to the contractor a Completion Certificate when he or she completes the works, a Taking-over Certificate, a Defects Liability Certificate and a Final Certificate.

Source: PPA Manual and Contract Document
ASQ 7.1: Are there signs of defects i.e. visible leakages, intrusion of water, cracks in the surface, damages due to erosion, broken furniture, insect infestation?

Audit criteria

Criteria: The Engineers of the District Works Department (DWD) are expected to ensure the Contractor remedy any defect on the project/furniture during the Defects Liability Period before final hand over.

AQ 8: Did the Assembly achieve value for money in delivering the project/supplying the furniture compared with similar projects?

Audit criteria

Criteria: We expect the Assembly to have delivered the project/supply of furniture at a cost that is similar to similar projects.

Source: Public Financial Management Act

AQ 9: Are the beneficiaries using/operating the project/furniture as intended?

Audit criteria

Criteria: We expect the citizens to use the facilities provided by the Assembly for the intended purpose.

Source: Local Government Act (462)
APPENDIX 2: Documents reviewed

Procurement Plan 2015, 2014
District Medium Term Development Plan DMTDP 2014 – 2017
Composite budget 2014 – 2018
Annual progress composite report
Quarterly progress composite report
Development sub-committee file
Works sub-committee file
Executive committee file
Finance and Administration sub-committee file
Procurement committee file
Budget committee file
Tender committee file
DPCU File
DDF investment & capacity building report
Lose Tenderers File
Assembly Database on contractors
General Assembly File
Monitoring reports file
Works committee file
Tender documents
Tender Evaluation report
Contract Document
Contract register
Payment certificate (IPC)
PV’s for payments under the contract
APPENDIX 3: Officials interviewed

District Procurement Officers
Directors of Education
Directors of Health
District Budget Analyst
Works subcommittee members
District Internal Auditors
District Works Engineers
Beneficiary community members (Opinion Leaders)
Contractors
Etc.
APPENDIX 4; Response from MLGRD.

RESPONSE TO MANAGEMENT LETTER ON PERFORMANCE AUDIT OF THE CONSTRUCTION OF CAPITAL PROJECTS FUNDED THROUGH DDF IN GHANA

We refer to your letter no. PSAD/KiW/38/Vol. 1/96 dated 6th April, 2020 on the Performance Audit of capital projects in 30 selected MMDAs and the recommendations raised therein.

2. We have noted the issues raised in your Management Letter and wish to respond to your recommendations as follows:

(i) **Improve the capacity of the District Monitoring Teams (DMTs) to serve as checks on the activities of the District Works Engineers (DWEs) before payments are made.**

**Response:** Your recommendation is well noted, please. The Ministry will share the findings from the audit with Office of Head of Local Government Service and collaborate with them to implement the recommendation and also issue guidelines in this direction.

(ii) **MMDCEs to put in place review mechanisms to ensure that all MMDAs Annual Action Plans (AAPs) and Procurement Plans (PPs) are updated to reflect their current status**

**Response:** Updates of AAPs and PPs are assessment indicators under the DPAT and the Ministry will place premium on the scoring marks on these indicators to ensure full compliance. The Ministry will also issue a circular to remind all MMDCEs to put in place the necessary review mechanism as required under the NDPC Guidelines and Public Procurement Act.

(iii) **Compliance with staff transfer policy**

**Response:** Your recommendation is well noted. The Ministry will share your findings with OHLGS who are in charge of the human resource management of the MMDAs.

(iv) **Complete all ongoing projects before starting new ones**

**Response:** The recommendation is appreciated. The Ministry in 2019 issued a circular to the MMDAs to ensure that all on-going projects were completed before new ones were started. Under the DDF, all MMDAs that had uncompleted projects were to use the transfer of FOAT VIII and DPAT I allocations to complete them. The directive was issued following findings made from the 2018 audit of the MMDAs. (Copy of circular attached, please.)
(v) **Coordinating Directors to improve their oversight function**

**Response:** The Ministry will issue a circular to remind the MMDCDs on their oversight functions in relation to project management as recommended.

(vi) **Institutionalise the practice of maintenance at the MMDAs**

**Response:** The Operational Manual of the DACF-RFG allows MMDAs to utilise part of their investment allocation on maintenance. An indicator has been included in the assessment indicators to ensure that MMDAs comply with this provision. We shall follow up on this, please.

4. We anticipate your usual cooperation, please.

5. Thank you

C.K. DONDIEU  
(CHIEF DIRECTOR)  
FOR: MINISTER

THE AUDITOR-GENERAL  
AUDIT SERVICE  
ACCRA  
(Attn: Lawrence N. Ayagiba, AAG(PSAD))
SUBMISSION OF WORK PLAN AND BUDGET FOR FOAT VIII (2014) DDF ALLOCATION


2. We have observed that in spite of the request that all MMDAs should submit their work plans and budgets to this office on or before 28th February, 2019, some MMDAs have not complied with this directive as in paragraph 2 of the letter of even reference.

3. Similarly, we have also noted that some of those MMDAs that have submitted their work plans and budget ignored the directive that funds should be used on uncompleted projects to make them functional.

4. For the sake of emphasis and to ensure clarity, the following guidelines are provided:

   i. No MMDA should use DDF funds to award any new contract when their work plan and budget are not approved by the Ministry
   ii. DDF projects are one time projects and therefore any project that cannot be fully financed from the allocation provided should not be implemented.
   iii. Phasing of projects under DDF is disallowed
   iv. No MMDA should use the resources for refuse evacuation
   v. No MMDA should initiate a new project when there are abandoned, uncompleted, or completed projects, not in use because of the absence of the necessary logistics that make the project fully functional.

5. You would recall that the 2017 Audit on the DDF frowned on this issue and directed MMDAs to ensure that such uncompleted projects were put to use with these resources. The work plans of such MMDAs will be verified alongside the report.

6. We anticipate your cooperation in this regard, please.

7. Thank you

C.K. DONDIUE
(CHAIRMAN)
FOR: MINISTER

ALL HON. REGIONAL MINISTERS
(Attn: Regional Coordinating Directors)

cc: The Hon. Minister, MLGRD
Hon. Deputy Ministers, MLGRD
APPENDIX 5. List of MMDAs selected for the audit.
DDF Investment Grant Monitoring Database Planning/background information (from planning sheets)

<table>
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<th>No</th>
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<th>activity type</th>
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<th>units</th>
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<th>location</th>
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<td>Ashanti</td>
<td>Kumasi Metropolitan</td>
<td>2012</td>
<td>Construction of two storey classroom</td>
<td>New</td>
<td>1</td>
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<td>Sokoban</td>
<td>320,000.00</td>
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<td>Kumasi Metropolitan</td>
<td>2012</td>
<td>Construction of mechanized boreholes</td>
<td>New</td>
<td>12</td>
<td></td>
<td>Water</td>
<td></td>
<td>308,000.00</td>
<td></td>
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<td>56</td>
<td>Volta</td>
<td>Ho Municipal</td>
<td>2012</td>
<td>2016</td>
<td>Paving of taxi rank at Ho</td>
<td>Roads</td>
<td>Ho</td>
<td>300,000.00</td>
<td>187,565.40</td>
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<td>57</td>
<td>Volta</td>
<td>Ho Municipal</td>
<td>2012</td>
<td>2016</td>
<td>Opening of roads within the municipality</td>
<td>Roads</td>
<td>HMA</td>
<td>243,011</td>
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<td>58</td>
<td>Volta</td>
<td>Akasti South</td>
<td>2012</td>
<td>2016</td>
<td>Cleaning and Filling of low-lying areas</td>
<td>Roads</td>
<td>Akatsi Market</td>
<td>142,000</td>
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<td>Volta</td>
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<td>2012</td>
<td>2016</td>
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<td>Roads</td>
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<td>2012</td>
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<td>Roads</td>
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<td>2012</td>
<td>2016</td>
<td>Supply desk and teachers</td>
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<td>Roads</td>
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<td>Prestea-Huni Valley</td>
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<td>2016</td>
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<td>Construction of District Police Station</td>
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<td>2016</td>
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<td>2016</td>
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<td>Education</td>
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<td>Sissala East</td>
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<td>2012</td>
<td>2016</td>
<td>Construction of ultra-modern toilet</td>
<td>New</td>
<td></td>
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<td>Jirapa</td>
<td>2012</td>
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<td>Construction and furnishing of KG block</td>
<td>New</td>
<td>Education</td>
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<td>Jirapa</td>
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<td>Construction of Semi-detached quarters</td>
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<td>Jirapa</td>
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<td>2016</td>
<td>Construction of Boys Hostel at community</td>
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<td>Health</td>
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<td>Construction of Bedroom Quarters for Head</td>
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<td>Goziir</td>
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<td>2012</td>
<td>2016</td>
<td>Furnishing of CHPS compound</td>
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<td>Health</td>
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<td>Health</td>
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<td>Latrine for Akropong community</td>
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<td>Upper Denkyira East</td>
<td>2012-2016</td>
<td>Block at Boa-Amponsem Primary School</td>
<td>New</td>
<td>Education</td>
<td>Dunkwa</td>
<td>Not provided</td>
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<td>Brong Ahafo</td>
<td>Wenchi</td>
<td>2012-2016</td>
<td>Construction of open market shed for yam traders</td>
<td>New</td>
<td>2</td>
<td>20</td>
<td>Economic</td>
<td>Wenchi New Market</td>
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<td>Wenchi</td>
<td>2012-2016</td>
<td>Construction of WC sanitary facility at New Market</td>
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<td>1</td>
<td>6-seater</td>
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<td>2012-2016</td>
<td>Allocation for completion of</td>
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<td>Eastern Upper Manya Krobo</td>
<td>2013-2018</td>
<td>Construction of Semi-Detached Nurses Quarters</td>
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<td>Health</td>
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<td>Eastern Upper Manya Krobo</td>
<td>2013-2018</td>
<td>Construction of boreholes and 1 mechanized borehole</td>
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<td>Timersu, Muanu, Kolewa</td>
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<td>Eastern Upper Manya Krobo</td>
<td>2013-2018</td>
<td>Cladding of classroom block</td>
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<td>6 Units</td>
<td>Education</td>
<td>Akotoe Tsrebuanya</td>
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Mission Statement

The Ghana Audit Service exists

To promote

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

By auditing

- to recognized international standards and reporting our audit results

And

- reporting to Parliament