



Infrastructure Transparency Initiative

Sekondi-Takoradi, Ghana

**FIRST ASSURANCE REPORT ON FIVE PROJECTS IMPLEMENTED BY
STMA AND DEPARTMENT OF URBAN ROADS IN THE
SEKONDI-TAKORADI METROPOLIS OF GHANA**



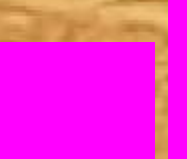
December 2019



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Transparency
Initiative**

Sekondi-Takoradi, Ghana







PROMOTING TRANSPARENCY AND ACCOUNTABILITY IN
PUBLIC INFRASTRUCTURE DELIVERY IN SEKONDI-
TAKORADI METROPOLITAN ASSEMBLY, GHANA

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GHANA

DECEMBER, 2019.

ACRONYMS AND ABBREVIATIONS

Infrastructure Transparency Initiative.....	CoST
District Development Facility.....	DDF
Department of Urban Roads.....	DUR
Entity Tender Committee.....	ETC
Formal Disclosure Requirement.....	FDR
Ghana Roads Fund.....	GRF
Infrastructure Data Standard.....	IDS
Local Government Capacity Support Project.....	LGCSP
Ministry of Local Government and Rural Development.....	MLGRD
Ministry of Roads and Highways.....	MRH
Multi-Stakeholder Group.....	MSG
Procurement Entities.....	PEs
Public Procurement Authority.....	PPA
Sekondi-Takoradi Metropolitan Assembly.....	STMA

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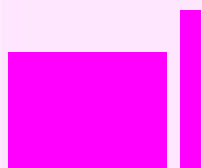
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FOREWORD

It has long been established that the construction sector is a relevant engine of growth for any economy. Investment in economic and social infrastructure ultimately leads to great benefits for the society in terms of direct, indirect and induced benefits. Among these benefits are improvements in economic opportunities such as increased employment, improved productivity, reduction in poverty, inequity and upward social mobility and the creation of additional opportunities for sustainable livelihoods.

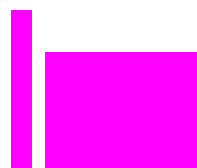
Although there has been a continuous commitment to significantly increase investments in the delivery of infrastructure nationwide, the twin-city (Sekondi-Takoradi) like many Ghanaian cities, faces numerous challenges in managing urbanization and has not been able to meet the growing demand for infrastructure and services. These needs, largely attributable to a growing infrastructure deficit, are not met through the subnational governments' meagre internally generated revenues or fiscal transfers from the central government. This notwithstanding, in order to maximise the limited investment in infrastructure, both subnational and national governments as well as other partners need to ensure a more transparent and accountable process of applying resources in the delivery of public infrastructure. Limiting opacity throughout the project cycle, from identification to completion, has enormous benefit for all stakeholders. It ensures better value and return from investment for both citizens and businesses which would ultimately reduce distrust for government.

In furtherance, STMA joined CoST as the first subnational member to address the growing demand by citizens and other stakeholders for a more transparent process in the delivery of publicly-funded infrastructure. This relationship with CoST International birthed CoST Sekondi-Takoradi that has been working closely with key departments and units within STMA which are in charge of public works within the Sekondi-Takoradi Metropolis. Critical to the quest for transparency under CoST is the commissioning of an Assurance Process. This process involves verifying the accuracy and completeness of project and contract information, either before or after proactive disclosure by Procurement Entities to identify issues of concern and acts as a basis to demand for accountability.

This is CoST Sekondi-Takoradi's 1st Assurance Report which focuses on five (5) infrastructure projects from two PEs (the Sekondi-Takoradi Metropolitan Assembly and the Department of Urban Roads). The projects are:

- I. Construction of One Number (1No.) 32 Bay Partitioned Market Shed and External Works at Diabene;
- II. Construction of One Number (1No.) 32 Bay Partitioned Market Shed and External Works at Mpintsin;
- III. Construction of One Number (1No.) 40 Bay Partitioned Market Shed and External Works at Kojokrom and;
- IV. Construction and Completion of Four (4) Storey Library Complex at Takoradi, and
- V. Upgrading of Selected Roads in the Essikado-Ketan Sub Metro.

The report highlighted, among others, issues related to limited involvement of direct beneficiaries in the design of projects and lack of comprehensive site feasibility studies and needs assessment.



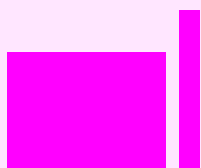
The Assurance Report also revealed that overall proactive and reactive disclosure is desirable considering the fact that an average of 49 (73%) data points or items from a total of 67 were disclosed per CoST's IDS. The findings of the Report also indicated that average proactive disclosure was 89.5%. In contrast, the average reactive disclosure was 54.8%. To improve various forms of disclosure, the Report recommended that the capacity of the Department of Urban Roads and relevant departments of STMA involved in generating and handling project and contract data should be enhanced to adopt CoST's IDS.

The report also strongly recommended that an online disclosure portal should be developed and launched to aid in proactive data disclosure. The Report also showed that one of the projects which was subjected to Assurance Process from the Department of Urban Roads (Upgrade of Selected Roads in Essikado-Ketan Sub Metro) is in danger of incurring both time and cost overruns. Similarly, the report also revealed that cost overruns on the Takoradi Library Complex amounted to GH¢169,004.75, US dollar equivalent of (\$ 29,138.75), representing 3.31% of the original estimated cost of the entire project.

As we trudge forward in our young journey towards achieving our vision of ensuring better value from better infrastructure, we are excited by the challenge ahead as we engage key stakeholders (Sekondi-Takoradi Metropolitan Assembly and Department of Urban Roads) and the citizenry on the findings and recommendations in the Report. We are grateful to the Assurance Team and the CoST Sekondi-Takoradi Secretariat. We are equally thankful to the selfless members of the Multi-Stakeholder Group (MSG), specially representatives from government (Sekondi-Takoradi Metropolitan Assembly), the private sector (Architectural Spring Limited, Sekondi-Takoradi Chamber of Commerce and Industry and, Adax Construction Limited) and from civil society (STMA – Citywide Settlement Upgrading Fund, Friends of the Nation and Ghana News Agency).



Arch. Eugene Ofori-Atta
CoST Sekondi-Takoradi MSG Chairman
Dec. 2019





ACKNOWLEDGEMENT

First and foremost, the Assurance Team is grateful to the Almighty God for giving us strength, knowledge and grace to carry out this Assurance Study. We are also thankful to our families for their support and numerous assistance. We acknowledge the diverse supports that the team received from the Institution of Engineering and Technology, Ghana, the Dean for the Faculty of Built and Natural Environment, Takoradi Technical University, Ghana, and the entire university fraternity. May God replenish all that you might have lost as a result of this exercise. Further, we acknowledge the enormous supports we had from the Mayor of the Sekondi-Takoradi Metropolitan Assembly (Hon. Anthony K.K. Sam), the Metro Engineer (Engr. William Tei-Kpoti), MSG-Sekondi-Takoradi, the PEs and the Manager for CoST Sekondi-Takoradi (Mr. Isaac Aidoo).

May Jehovah God richly bless all of you.



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EXECUTIVE SUMMARY

Introduction:

CoST - (the Infrastructure Transparency Initiative) is the leading global initiative improving transparency and accountability in public infrastructure delivery.

In line with CoST's aim of promoting infrastructure transparency and social accountability through information disclosure, which is in tandem with, among others, article 21(1)(f) of the 1992 constitution of the Republic of Ghana and section 2 of the Procurement Act 663 and its amendment Act 914 of the Republic of Ghana, five projects were subjected to an Assurance Process.

Aim/Objectives:

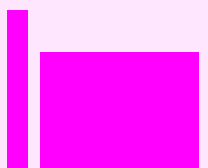
The aim was to generate an Assurance Report to inform stakeholders' demand for transparency and social accountability in the delivery of publicly-funded infrastructure in the Sekondi-Takoradi Metropolis of Ghana. Three main objectives guided this study namely: to ascertain the level of accuracy, completeness, time overrun, cost overrun, stakeholders' engagement and compliance of data disclosed by selected Procurement Entities (PEs) with the requirements of CoST's Infrastructure Data Standard (IDS); to highlight issues of concern and of good practices for the attention and possible action by stakeholders; and to generate an Assurance Report to inform stakeholders' demand for transparency and accountability in the delivery of publicly-funded infrastructure in Sekondi-Takoradi Metropolis of Ghana.

Methodology:

This cross-sectional survey employed structured questionnaire in data collection from two PEs: the Sekondi-Takoradi Metropolitan Assembly (STMA), which is under the Ministry of Local Government and Rural Development (MLGRD), and the Department of Urban Roads (DUR), Western Region, which is under the Ministry of Roads and Highways (MRH). STMA submitted four (4) projects for the Assurance Process namely, Lot 1: Construction of 1 No. 32 Bay Partitioned Market Shed and External Works at Diabene, Lot 2: Construction of 1 No. 32 Bay Partitioned Market Shed and External Works at Mpintsin, Lot 3: Construction of 1 No. 40 Bay Partitioned Market Shed and External Works at Kojokrom, and Construction and Completion of Four(4) Storey Library Complex at Takoradi; whereas DUR submitted one(1) project for the Assurance Process, Lot 2: Upgrade of Selected Roads in Essikado-Ketan Sub Metro. The basis of the questionnaire was CoST's IDS. CoST's IDS consist of 40 proactive data points and 27 reactive data points which sum up to 67 IDS. The 67 data points cover project and contract information on infrastructure under six thematic areas namely: project identification, project preparation, project completion, procurement, contract and implementation. Descriptive statistics (frequencies and percentages) aided in analyzing data. The outcome of the data analysis was presented in the form of tables and charts.

Findings:

It was ascertained that at the project level, Diabene market project recorded the maximum level of



recorded by the markets at Diabene, Kojokrom and Mpintsin. In terms of overall data disclosure (sum of proactive and reactive disclosure), Diabene market project disclosed the highest at overall data point of 53 while the least disclosed was Ketan-Essikado road project. In terms of PEs, STMA disclosed 52 overall average data points which accounted for 77.61% level of disclosure where as DUR's average overall disclosure was 41 representing 61.19% disclosure level. It was revealed that the four projects by STMA were not informed by a comprehensive site feasibility studies, comprehensive stakeholders' needs assessment, and findings from geotechnical survey. The projects appeared not to be beneficiary-centered as evidenced in the conversion of market sheds into lockable stores by beneficiaries. It is of great concern that the three markets have no firefighting gadgets. Also, there is no provision for water and toilet facility at the markets. The absence of firefighting gadgets, water and toilet facility negatively impact on fire safety and hygienic conditions at the markets.

Though, the Takoradi Library project recorded cost and time overruns, STMA achieved some cost savings specifically on the Kojokrom and Mpintsin market projects and completed the Diabene, Mpintsin and Kojokrom markets as scheduled. More so, though there is an installed lift at the Library Complex it is not functional thus, posing greater challenge to Persons with Disability and most importantly the PENSIONERS' ASSOCIATION whose office allocation is within the block. Regarding the Essikado-Ketan road by DUR, it appears the project will suffer some time overruns. The 8.15 kilometers stretch consist of road works and drainage works. The estimated contract period was 18 months. However, 8 months have elapsed but drainage works completed is estimated at 30% and the road works have not commenced. It is of great concern that the road was not watered at the number of times the team visited the site to reduce the effect of the dusts emanating from the existing road surface on life and properties, especially residents and properties along the stretch of the road. Ditches were not barricaded with caution tapes to warn road users; and road construction signs appeared to be totally absent along the entire stretch of the road. In all, physical disclosure (disclosure on/at bill boards, information boards, community and information centers) was a plus for all the PEs.

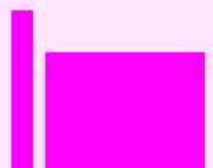
In relation to completeness of disclosed data it was revealed that all the data disclosed for all the projects were generally not complete as there exists quite a big variance between the data points disclosed and not disclosed per project both proactively and reactively. Diabene market recorded the highest points of non-disclosure at 27 against the 67 on the CoST's IDS, this was followed by Essikado-Ketan road at 26. In assessing the accurateness of the disclosed data by the PEs, both proactively and reactively disclosed data were subjected to a three tier verification process: verifying disclosed data using tender evaluation report, final project report, site visitation report, the Public Procurement Act, 2003 (Act 663), 2016 (amendment Act 914) of the Republic of Ghana, and technical audit report; verifying disclosed data with key stakeholders especially beneficiaries, project owners, and contractors; and verifying disclosed data by site visitations. In general, the data provided was accurate for all five projects. All the five projects were procured using National Competitive Tendering (NCT) due to the contract sum. The selection and award processes were devoid of anti-procurement practices such as tender collusion and bribery.

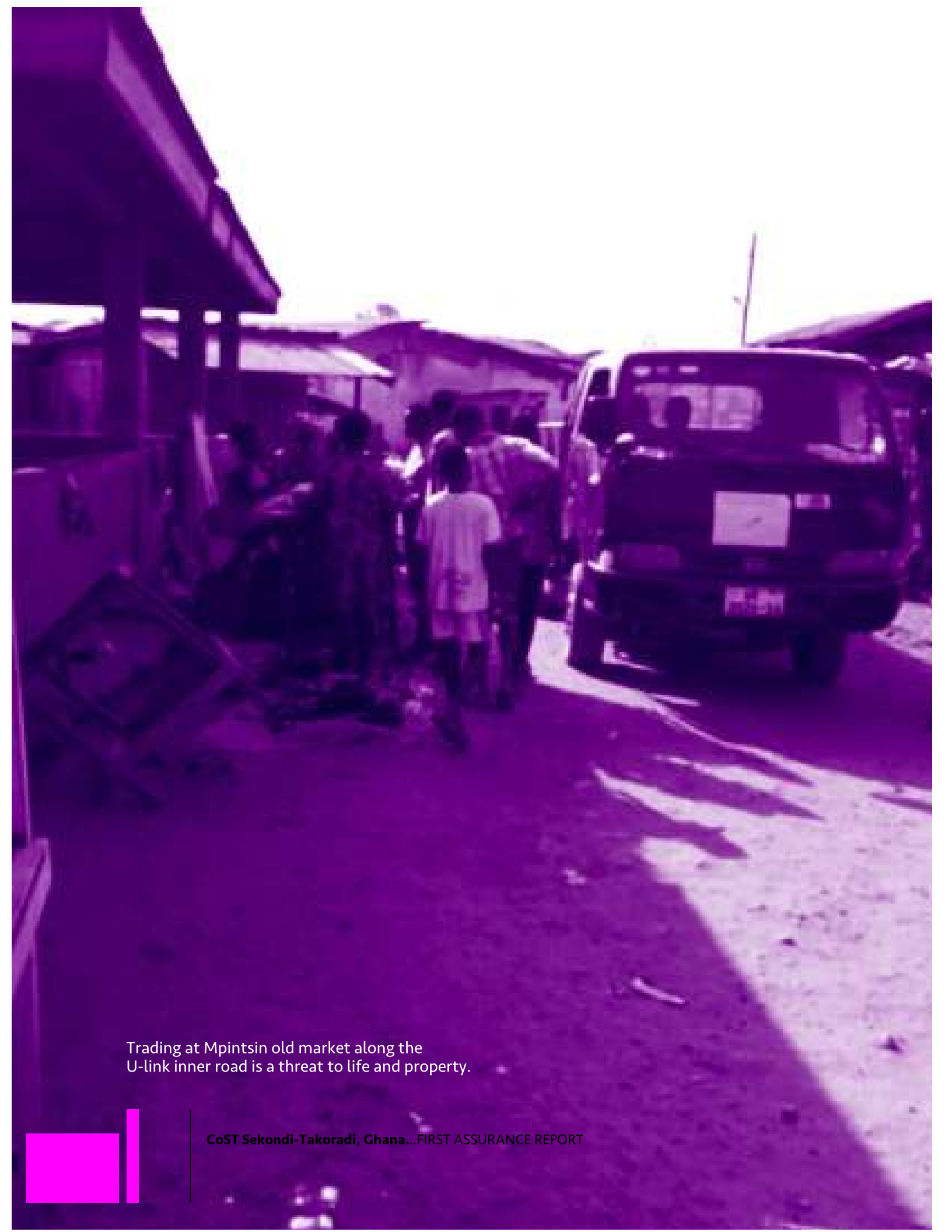
Recommendations:

Some recommendable works at the Library's premises include, provision of balustrade to stairs, providing final coat of paint to stairwell, last floor central wash room tiling, and providing coping to block fence walls. Some defective works at the premises that need to be made good include spots of concrete floor leakages, wall cracks, some defective floor tiles, and some defective panel door locks. The need for the operationalization of the lift and furnishing and stocking of the library block which is the main component of the project. It is recommendable that stakeholders impress upon PEs to adopt CoST's IDS to improve upon their level of disclosure within the framework of promoting infrastructure transparency and social accountability. It is strongly recommended that an online disclosure portal should be developed and operationalized by PEs to aid in proactive data disclosure. PEs should provide water, toilet facilities and firefighting gadgets for all the three markets. Further, STMA should carry out a comprehensive infrastructure assessment to establish the extent of recommendable and/or defective works that need to be made good with regards to the Takoradi Library project. Also, STMA and the Consultant for the Library project should reconcile their records with regards to the actual cost at completion and time taken to complete the project. DUR should be more proactive by ensuring that the contractor executing the road speed-up with the drainage and road works. STMA should ensure operationalization of the installed lift at the Library Complex. DUR should also ensure that the contractor water the road periodically to alleviate the residents of the impact of the dusts emanating from the road. Road signs should be mounted by the contractor for effective communication to road users. Ditches should be barricaded with caution tapes to warn road users.

Conclusion/Implication:

In conclusion, this study generated an Assurance Report to inform stakeholders' possible action in relation transparency and social accountability in the delivery of five publicly-funded projects in the Sekondi-Takoradi Metropolis of Ghana. The Assurance Report, among other things, highlighted the extent of completeness and accuracy of data disclosed by the PEs. It also established the level of information disclosure and PE's level of compliance with CoST's IDS. In addition, its highlighted issues of concern and of good practices, and the level of stakeholders' engagement in project delivery. The Assurance Report generated has policy, social and academic implications. Policy wise, it informs STMA, MLGRD, DUR, MRH, and other stakeholders within the built environment space in formulating policies that enhance transparency in infrastructure delivery and social accountability. Socially, it informs the actions of stakeholders in demanding infrastructure transparency and social accountability in the delivery of the five publicly-funded projects. Academically, it contributes to existing body of literature on infrastructure assurance, infrastructure transparency and social accountability. It will also form the basis for future Assurance Studies.





Trading at Mpintsin old market along the U-link inner road is a threat to life and property.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 INTRODUCTION

This chapter is the general introduction to the study. Among other things, it gives an account of the study's background, aim, objectives, methodology, scope, significance and challenges.

1.1 BACKGROUND

1.1.1 Overview of CoST

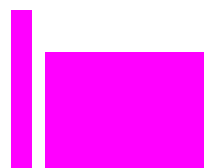
CoST is an Infrastructure Transparency Initiative. It is the leading global initiative that works to implement transparency and accountability reform within the built environment space. The major guiding principle of CoST is to enhance disclosure, validation, interpretation and presentation of infrastructure data into much simpler language to empower stakeholders. This is aimed at reducing mismanagement, inefficiency, corruption and the risks posed to the public from poor infrastructure investments.

The infrastructure transparency initiative is built on a tripartite partnership between Government, Private Sector and Civil Society Organizations to initiate and advocate for reforms in addressing challenges that confront public infrastructure delivery. CoST is built on four core features: Disclosure, Assurance, Multi-Stakeholder working and Social Accountability. Pivotal to these core features is an appreciation of the need for transparency in the delivery of infrastructure in the public sector through increased access to infrastructure data, verification of disclosed data through Assurance, as well as dissemination, engagement, advocacy for policy changes and citizen participation.

CoST works globally with members spanning across four continents. CoST Infrastructure Data Standard (IDS) currently being implemented in a range of countries worldwide with 18 countries forming the core of a growing membership. Member countries in the Africa region include Ethiopia, Malawi, Tanzania, Uganda, Ghana (Sekondi Takoradi Metropolitan Assembly) and Mozambique the latest African country to be admitted in December, 2019. CoST Sekondi-Takoradi Chapter is the first subnational-level chapter in the world admitted to join CoST followed by Jalisco State in Mexico.

In addition to working with CoST members at the national and subnational levels, it works internationally with key anti-corruption organizations to facilitate the global exchange of experience and knowledge on transparency and accountability in public infrastructure delivery. CoST's international partners include; Article 19, Open Contracting Partnership, Transparency International and Hivos. CoST is very helpful to member states/chapters in various ways such as:

- supporting governments to put systems in place that allow the public to access reliable, detailed and easy-to-understand infrastructure information;
- helping Multi-Stakeholder Groups to oversee the validation and interpretation of infrastructure data so that civil society, the media and citizens can understand the information;
- helps the public to understand and appreciate investments into public infrastructure from the disclosed information;
- commission an Assurance Process into specific projects, wider reviews into the performance of an agency, or reviews into the sector as a whole;



- empowered with information and understanding, CoST creates the civic space for stakeholders to dialogue on issues and raise challenges such as poor performance, perceived mismanagement and corruption. These stakeholders can then demand better project outcomes, savings, and more effective and efficient governance systems that promote transparency and accountability.

1.1.2 CoST Sekondi-Takoradi (Ghana) Chapter

CoST Sekondi-Takoradi (Ghana) is a local chapter of CoST International working at the subnational level to implement transparency and accountability reforms in infrastructure delivery within the built environment space using CoST's core features of Disclosure, Assurance, Multi-Stakeholder working and Social Accountability. As the first subnational member to join CoST International, *it comes at a time STMA wishes to operationalize its Open Government Partnership Subnational Action Plan Multi-Stakeholder Group (MSG) on 'Enhancing Infrastructure Transparency'. CoST Sekondi-Takoradi is championed by a 9-member MSG. This neutral forum is drawn from government, the private sector and civil society who lead, plan and dialogue with key stakeholders to build trust and ensure transparency and accountability in the delivery of public infrastructure. The CoST Secretariat is hosted by the Development Planning Unit of the Sekondi-Takoradi Metropolitan Assembly.*

1.2 ASSURANCE STUDY AND REPORTING

In line with CoST's aim of promoting infrastructure transparency and social accountability through information disclosure, which is also in tandem with article 21(1)(f) of the 1992 constitution of the Republic of Ghana and sections 2 and 17 of the Procurement Act 663 and its amendment Act 914 of the Republic of Ghana, five projects were subjected to an Assurance Process. The aim of taking the projects through assurance process was to generate an Assurance Report to inform stakeholders' demand for transparency and social accountability in the delivery of publicly-funded infrastructure in the Sekondi-Takoradi Metropolis of Ghana. Stakeholders is made up of, but not limited to MSG, project owners, and citizens. The MSG is made up of a neutral forum drawn from government, the private sector and civil society. By providing a neutral forum, it helps stakeholders pursue shared objectives to improve the value, efficiency and effectiveness of investment in public infrastructure. The stakeholders are informed by the findings of an Assurance Report. In generating CoST's Assurance Report eight steps are primarily involved. The steps are: PEs disclosure of comprehensive infrastructure data (data disclosed on user friendly web sites and other channels of disclosure), Assurance Team checks accuracy and completeness of disclosed data, a sample of projects are identified for in-depth review, Assurance Team requests missing data and additional information, Assurance Team visits construction site(s) to observe progress and ask questions, Assurance Team turn data into compelling information, highlighting issues of concern and good practices, and projects are recommended for further review if any.

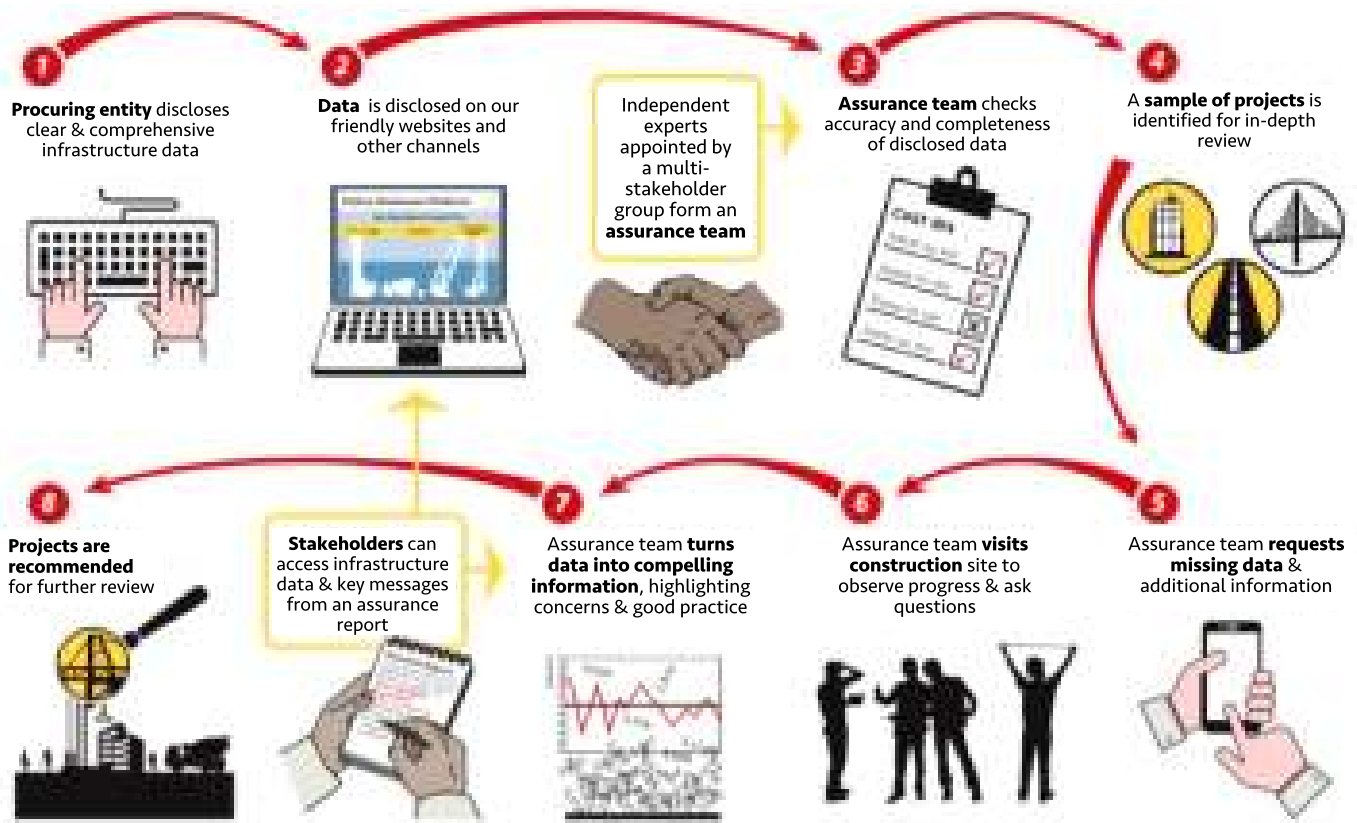


Figure 1.1: Steps in generating Assurance Report

1.2.1 Data disclosure

Disclosure is publication of key project and contract data into public domain. This increases transparency and social accountability in infrastructure delivery, especially when the project is publicly-funded. Data is disclosed proactively and reactively. PEs are responsible for disclosure. Usually, government establishes a Formal Disclosure Requirement (FDR) to mandate disclosure. In augmenting the FDR by governments, CoST has developed an Infrastructure Data Standard (IDS) to support disclosure. The IDS cover entire project investment cycle. The IDS contain standard disclosure points considered ideal for the purpose of informing stakeholders about relevant aspects of the project and persuading them to actively follow up on the implementation of the project(s). The IDS by CoST consist of 40 data points for proactive disclosure and 27 for reactive disclosure. The data points are disclosed at key stages throughout the entire project cycle including project identification, project preparation, procurement, project implementation and completion. This helps to inform and empower stakeholders, enabling them to hold decision-makers to account. Informed citizens and responsive public institutions can lead to the introduction of reforms that will reduce mismanagement, inefficiency, corruption and the risks posed to the public from poor infrastructure. The disclosed information released into the public domain by the PEs is termed 'proactive disclosure' whilst the information issued on request is referred to as 'reactive disclosure'.

In this study, two PEs were involved namely: the Sekondi-Takoradi Metropolitan Assembly (STMA), which is under the Ministry of Local Government and Rural Development (MLGRD), and the Department of Urban Roads (DUR)-Western Region, which is under the Ministry of Roads and Highways (MRH). STMA disclosed data on four (4) projects namely, Lot 1: Construction of 1No. 32 Bay Partitioned Market Shed and External Works at Diabene, Lot 2: Construction of 1No.32 Bay Partitioned Market Shed and External Works at Mpintsin, Lot 3: Construction of 1No.40 Bay Partitioned Market Shed and External Works at Kojokrom, and Construction and Completion of Four(4)Storey Library Complex at Takoradi, whereas DUR disclosed data on one(1) project, Lot 2: Upgrade of Selected Roads in Essikado-Ketan Sub Metro. Sources of proactive disclosure include PPA's website, PEs's website, Physical disclosure at project site(s), and PEs's notice boards.

1.2.1.1 COMPLETENESS OF DISCLOSED DATA

Completeness of the disclosed information looks at number of data points (proactive and reactive) disclosed against number of data points (proactive and reactive) not disclosed as per the CoST's IDS.

1.2.1.2 ACCURACY OF DISCLOSED DATA

This involves verifying PE's disclosed data with project files, such as tender evaluation report, contract document, technical audit report, among others, provided by the PEs; verifying PEs disclosed data with stakeholders; and verifying disclosed data by site visits.

1.2.1.3 SOCIAL ACCOUNTABILITY

CoST builds the capacity of citizens and stakeholders to use disclosed information on infrastructure projects to strengthen accountability, and deliver practical project improvements.

1.2.1.4 STAKEHOLDERS' PARTICIPATION

This involves the level of engagement and representation of stakeholders in the delivery of infrastructure. This will inform PEs of the needs of stakeholders so that right from design to completion, needs of stakeholders are incorporated in the infrastructure. The end result will be stakeholder-centered infrastructure which will fully serve its purpose and stakeholders will derive the needed benefit. Stakeholders include but not limited to citizens, direct beneficiaries of infrastructure and project owners.

1.2.2 Assurance, Assurance Process and Assurance Report

Assurance is the independent review of the disclosed data. The Assurance Process involves disclosure, validating the disclosed data, monitoring compliance, interpreting the outcome in plain language, highlighting issues of concern and good practices, reviewing further if there is the need, and converting data into compelling information. This helps stakeholders to understand the main issues and acts as a basis for holding decision-makers accountable. Assurance Report is a documentation of the findings from Assurance Process by the Assurance Team.

1.3 AIM OF THE STUDY

The main aim of the study was to generate an Assurance Report to inform stakeholders' demand for transparency and social accountability in the delivery of publicly-funded infrastructure in the Sekondi-Takoradi Metropolis of Ghana.

1.4 OBJECTIVES OF THE STUDY

The objectives of this study, guided by the Terms of Reference, were:

1. to ascertain the level of accuracy, completeness, time overrun, cost overrun, stakeholders' engagement and compliance of data disclosed by PEs with CoST's disclosure requirements;
2. to highlight issues of concern and good practices for the attention and possible action by stakeholders;
3. to generate an Assurance Report to inform stakeholders' demand for transparency and social accountability in the delivery of infrastructure in the public sector of Ghana.

1.5 METHODOLOGY

This cross-sectional design employed a two-stage approach to research. The first stage involved: pre assurance meeting, desktop survey and questionnaire design, administering questionnaire, and three (3)-tier data verification and analysis. Stage two involved: assurance report, disseminating meeting and disclosure workshop. The study employed cross-sectional design and thus, the data collected only represented what was prevailing at one point in time or at a defined point in time. The study spanned within a three-month period (October to December,2019). Data was purposively collected from the PEs by means of structured questionnaire.

1.5.1 Stage one

Pre-assurance meeting: This aspect of the methodology involved identifying and meeting PEs, and project(s) selection. The projects chosen for the Assurance Process were selected from a pool of projects provided by the PEs. The CoST Secretariat presented a shortlist which was vetted and finally approved by the MSG under certain considerations (social impact, economic, financial and amount of information disclosed per project).

Desktop survey: This involves a review of relevant literature for the study; adoption of CoST's IDS; and administering of CoST's IDS underpinned questionnaire for PEs proactive and reactive disclosure. Sources of literature include books, reports, manuals, journals and websites.

Three (3)-tier data verification and analysis: This consists of verifying disclosed data using tender evaluation report, progress reports, final project report, site visitation report, technical audit reports, financial audits reports, among others; verifying disclosed data with key stakeholders especially beneficiaries, contractors and project owners; verifying disclosed data by site visit; and analysing data by descriptive statistics (frequencies and percentages).



1.5.2 Stage two:

Assurance Report: This involves progress meeting with MSG and other key stakeholders and reporting; generate 1st draft of Assurance Report for joint validation meeting with PEs, the MSG, contractors and other key stakeholders.

Disseminating meeting: This involves review of 1st draft and subsequent preparation and presentation of 2nd draft to the MSG and other key stakeholders; review feedback and preparation of final draft to the MSG. Disclosure workshop: This involves presentation of final report to the MSGs.

1.6 SCOPE

This study was geographically limited to the Sekondi-Takoradi metropolis of Ghana. It was limited to the disclosure of two PEs only. Also, the study was limited to the views of key stakeholders such as contractors, PEs, project owners, and project beneficiaries.

1.7 SIGNIFICANCE

This study informs stakeholders of the level of information disclosure by PEs in the metropolis which has relationship with transparency and social accountability in delivery of projects. It provides information to inform stakeholders' action within the framework of promoting transparency and social accountability in the delivery of infrastructure, especially when public funds are used. It also brings to the fore issues of concern and good practices in public infrastructure delivery.

1.8 CHALLENGES

Due to time constraint and PE's low response rate in the provision of requested information for this exercise, the assurance team could not give a more comprehensive account of the level of stakeholders' participation from design stage to post construction stage. The team hopes to overcome this challenge in subsequent Assurance Report generation. More so, this study experienced challenges in retrieving data from assigned officials from the outfits of the PEs, consultants, and contractors who were involved in the Assurance Process. In some instances, assigned persons were engaged with other duties with limited time to inform the validation process. For some of the projects, access to proactive data on PE's websites and other fora was also a challenge. None of the PEs had Information Portal for Public Infrastructure (IPPI) disclosure thus, proactive disclosure was a bit challenging for the PEs.

CHAPTER TWO

DATA DISCLOSURE AND VERIFICATION

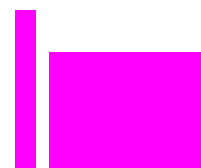
2.1 INTRODUCTION

This chapter presents, among others, an account of legal provisions for inclusiveness, transparency and social accountability in Ghana, disclosure of data and the parameters against which disclosed data were verified.

2.1.1 Legal provisions for inclusiveness, transparency and social accountability in Ghana

CoST's aim of promoting inclusiveness, transparency and accountability in the delivery of publicly funded projects through information disclosure and stakeholders' engagement is consistent with some legal provisions in the Republic of Ghana. In Ghana, the bedrock for information disclosure and social accountability is the 1992 Constitution of the Republic of Ghana. Article 21 (1) (f) of the constitution provides that all persons shall have the right to information subject to such qualifications and laws as are necessary in a democratic society. In addition, the Right to Information Act, 2018 when operationalized seeks to strengthen information disclosure. Section 1(1) of the Right to Information Act, 2018 provides that a person has the right to information, subject to qualification and laws that are necessary in a democratic society. Section 1(2) of the Act also makes provision that the right to information may be exercised through an application made in accordance with section 18 (application to access information), and a person does not have to give a reason for the application according to subsection 3. Again, section 3 (1) accentuates that a public institution shall, within twelve months from the date of coming into force of this Act, and every twelve months after that date, compile and publish an up-to-date official information in the form of a manual. Also, section 46(2) of the Local Governance Act, 2016 (Act 936) provides the medium for disclosure to include television stations, information communication technology centres, web sites, community radio stations, and public meetings. Section 47 (1) opines that every resident in a district shall have access, on request, to information held by a District Assembly or a department of the District Assembly within the confines of the laws of the Republic. It further mentioned the secretary to a District Assembly to be responsible for ensuring access to information upon request under section 47(2). Furthermore, section 88 stipulate Public hearing of District Development Plans, Sub-District and Local Action Plans.

Moreover, the Public Procurement Act, 2003 (Act 663) and 2016 (amendment Act 914) strengthens the legal framework for disclosure as it enjoins under section 3 (g) that the PPA ought to publish by the end of each month a Public Procurement Bulletin which shall contain information germane to public procurement, including proposed procurement notices, notices of invitation to tender and contract award information. Further, section 31 (1-2) informs that a procurement entity shall promptly publish notice of procurement contract awards on the website of the Authority. The Regulations shall provide for any other manner of publication of the notice of procurement contract awards. Accordingly, section 13 (4)(c) of the Public Financial Management Act, 2016 (Act 921) provides that a person responsible for publicising information shall not withhold the information except for reasons of national security, defence, or international obligations of the Republic. Also, Section 19(c) of the Internal Audit Agency Act, 2003 (Act 658) promotes disclosures within the confines of the law and the standards and procedures as established under the Internal Audit Agency



Act, 2003. Similarly, Section 1 (1)(d) of the Whistle-blower Act, 2006 (Act 720) provides that a person may make a disclosure of information where that person has reasonable cause to believe that the information tends to show that; in a public institution there has been, there is or there is likely to be waste, misappropriation or mismanagement of public resources.

Thus, in Ghana there are legal provisions for information disclosure to ensure transparency, social inclusiveness and accountability in the delivery of publicly-funded projects. However, the lacuna is the extent of disclosure since there is no standardized disclosure framework which is comprehensive for information disclosure. Thus, CoST's IDS address this weakness by providing a 67-infrastructure data points disclosure standard to enhance information disclosure, promote inclusiveness, accountability and transparency in the delivery of publicly-funded projects. It is worth emphasizing that CoST's IDS only complement information disclosure. All the 67 data points on the IDS are consistent with the legal provisions for disclosure, social inclusiveness, transparency and social accountability in the Republic of Ghana.

2.2 DATA DISCLOSURE

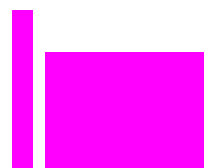
Data disclosure is a key process in generating Assurance Report. However, the extent of data disclosure is country specific. This is because disclosed data should be consistent with the legal provisions of the country involved. In line with the legal provisions of countries, of which Ghana is of no exception, CoST has developed a generic but more comprehensive infrastructure data requirements to augment data disclosure requirements or standard of countries. In view of this, this current study adopts CoST's IDS for proactive and reactive disclosures by the PEs. Sources of proactive disclosure include public platforms such as physical project signboards, web sites and and/or portals of the PE, beneficiary institutions, funder and the Public Procurement Authority (PPA), and disclosure publications by the PE. Accordingly, Table 2.1 presents CoST's IDS for proactive disclosure.

Table 2.1: IDS for proactive disclosure

IDS FOR PROACTIVE DISCLOSURE						
DATA POINT(S)	SN	ITEM	DESCRIPTION	D	ND	NA
PROJECT PHASE:						
Project Identification	1	1	Project reference			
	2	2	Project owner			
	3	3	Sector, subsector			
	4	4	Project name			
	5	5	Project location			
	6	6	Purpose			
	7	7	Project description			
Project preparation						
	8	1	Project scope (main output)			
	9	2	Environmental impact			

	10	3	Land and settlement impact			
	11	4	Contact details			
	12	5	Funding sources			
	13	6	Project Budget			
	14	7	Project budget approval date			
Projection Completion						
	15	1	Project status (current)			
	16	2	Completion cost (projected)			
	17	3	Completion date (projected)			
	18	4	Scope at completion (projected)			
	19	5	Reasons for project changes			
	20	6	Reference to Audit and Evaluation reports			
CONTRACT PHASE:						
Procurement						
	21	1	Procuring entity			
	22	2	Procuring entity contact details			
	23	3	Procurement process			
	24	4	Contract type			
	25	5	Contract status (current)			
	26	6	Number of firms tendering			
	27	7	Cost estimate			
	28	8	Contract administration entity			
	29	9	Contract title			
	30	10	Contract firm(s)			
	31	11	Contract price			
	32	12	Contract scope of work			
	33	13	Contract start date			
	34	14	Contract duration			
Implementation						
	35	1	Variation to contract price			
	36	2	Escalation of contract price			
	37	3	Variation to contract duration			
	38	4	Variation to contract scope			
	39	5	Reasons for price changes			
	40	6	Reasons for scope and duration changes			

D= disclosed; ND= Not disclosed; N/A= Not applicable



Subsequently, in order to validate the proactively disclosed data by the PEs, the PEs were requested to disclose 27 reactive disclosure points as shown in Table 2.2.

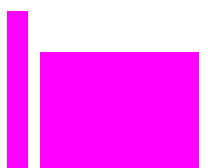
Table 2.2: IDS for reactive disclosure

IDS-REACTIVE DISCLOSURE					
DATA POINT(S)	SN.	ITEM	DESCRIPTION		
PROJECT INFORMATION					
Identification and Preparation	1	1	Multi-year programme & Budget		
	2	2	Project brief or feasibility study		
	3	3	Environmental and social impact assessment		
	4	4	Resettlement and compensation plan		
	5	5	Project officials and roles		
	6	6	Financial agreement		
	7	7	Procurement plan		
	8	8	Project approval decision		
Completion					
	9	1	Implementation progress reports		
	10	2	Budget amendment decision		
	11	3	Project completion report		
	12	4	Project evaluation report		
	13	5	Technical audit reports		
	14	6	Financial audit reports		
CONTRACT INFORMATION					
Procurement					
	15	1	Contract officials and roles		
	16	2	Procurement method		
	17	3	Tender documents		
	18	4	Tender evaluation results		
	19	5	Project design report		
Contract					
	20	1	Contract agreement and conditions		
	21	2	Registration and ownership of firms		
	22	3	Specifications and drawings		

Implementation						
	23	1	List of variations, changes, amendments			
	24	2	List of escalation approvals			
	25	3	Quality assurance reports			
	26	4	Disbursement records or payment certificates			
	27	5	Contract amendments			

D= disclosed; ND= Not disclosed; N/A= Not applicable

Further, the disclosed data by the PEs were verified to ascertain completeness, accuracy, cost overrun, time overrun, and stakeholders' participation. The first verification was done using project files, such as tender evaluation report, contract document, technical audit report, among others, provided by the PEs. The second verification was done by engaging stakeholders on the issues under investigation. The third verification was by site visits.



CHAPTER THREE

RESULTS OF DATA ANALYSIS

3.0 INTRODUCTION

This chapter presents results of the data analysis for the five (5) projects that were taken through an Assurance Process. It also contains a brief background of the projects.

3.1 RESULTS AND ANALYSIS

3.1.1 Lot 1: Construction of 1 No. 32 Partitioned Market Shed and External Works-Diabene

Background

Diabene township is within the administrative purview of the STMA. It shares boundaries with Mpintsin on the east, Fijai on the north and Sekondi on the south. In quite recent years, it has become a residence of choice for many inhabitants within the metropolis due to its proximity to Sekondi and Takoradi townships, which are the main commercial hub of the metropolitan area. Diabene township has over the past years benefitted from several publicly-funded infrastructure projects and notable amongst them are community roads, the community clinic, and a senior high school (Diabene Senior Technical School). Currently, the main road of the town that links Diabene to Nkroful, Agric and Ketan townships is being upgraded to enhance vehicular access. It had a small open space for market (old market) which was located within one of the old settlements in the township. In 2018, the town became a beneficiary of Lot 1 following a need assessment, stakeholders' consultation and funds allocation by the Sekondi-Takoradi Metropolitan Assembly. The source of funding for Lot 1 was District Development Facility (DDF). The market is completed and it is in use. The PE was STMA. The procurement method was National Competitive Tendering (NCT). The award of the contract to the contractor followed due procurement processes and was devoid of procurement malpractices such as tender collusion and bribery. The projected cost at completion of the project was GHC218,269. Thus, NCT was appropriate for the procurement of the works or project in accordance with the thresholds for procurement methods under the fifth schedule of the Act 914. The Act 914 stipulates that for works with contract value more than GHC 200,000.00 up to 15,000,000.00 NCT is appropriate. The Entity Tender Committee (ETC) within the stipulated 1 to 2 weeks after Tender Evaluation and Report Submission, according to the procurement manual to Act 663, gave approval for the project.

The ETC had authority to approve the contract value since the value was above GHC 125,000.00 to GHC 750,000.00 in accordance with third schedule, category F, under Act 914. The contract was awarded within 1 to 2 weeks, in accordance with the provisions of the procurement manual to Act 663, after ETC's approval. In all, four construction firms participated in the bid for the project and SOLOCLEM Company Limited emerged the most suitable for the project.



Picture 1: Diabene market sheds, now and before

Table 3.1: Results on level of disclosure, completeness and accurateness for Lot 1

	IDS Score (s)	Disclosed (Online sources)	Disclosed (other sources)	Not Disclosed	Not applicable	Completeness of disclosure	Accurateness of disclosure
Proactive disclosure							
Project identification	7	7	0	0	0	7	7
Project preparation	7	3	2	0	2	5	5
Project completion	6	0	4	2	0	4	4
Procurement	14	2	12	0	0	14	14
Implementation	14	2	12	0	0	6	6
Total	40	12	24	2	2	36	36
Percentage of Proactive disclosure (%)		30%	60%	5.00%	5.00%	90.00%	90.00%
		90.00%					

Reactive disclosure							
Identification and preparation	8	0	6	1	1	6	6
Completion	6	0	2	4	0	2	2
Procurement	5	0	4	0	1	4	4
Contract	3	0	3	0	0	3	3
Implementation	5	0	2	2	1	2	2
Total	27	0	17	7	3	17	17
Percentage of reactive disclosure (%)		0%	62.96%	25.93%	11.11%	51.85%	51.85%
		62.96%					

Table 3.2: Results on stakeholders' engagement, time and cost overrun

Status of Project	Cost overrun	Time overrun	Stakeholders' engagement
Completed and handed over	Yes (Ghs 199,042 to Ghs 218, 269)	No (Completed as scheduled)	Beneficiaries' engagement at design stage was low thus, the conversion of their sheds to stores

Issues of concern and good practices:

- Online disclosure consisted of 30.00% proactive disclosure and 0.00% reactive disclosure. There is the need for improvement to enhance social accountability and transparency;
- No provision of toilet and water for users of the market, this has negative impact on hygienic conditions at the market;
- Project lacked comprehensive site feasibility studies. This is evidenced in the relocation of the project from Essikado to Diabene due to land space. Subsequently, only 30 out of the designed 32 sheds were built at Diabene due to land space though 32 sheds were initially budgeted for;
- The budget of the PE for the project appeared to be centered on the cost of the works only; it was not informed by other cost related factors such as comprehensive needs assessment, stakeholders' engagement and feasibility studies. These affected the close relationship between budget and actual expenditure;
- There is no provision for firefighting equipment (for example: fire extinguishers) at the premises;
- It appeared the needs of the beneficiaries were not incorporated at the design stage. This was evidenced in the unauthorized conversion of market sheds into lockable stores by the beneficiaries. This raises concern on the level of beneficiaries' participation and representativeness of beneficiaries' sample size during stakeholders' engagements, especially at the design stage.
- Since the sheds were being converted into lockable stores, the assembly may consider providing night security services at the market and find innovative ways of taking care of its associated fees or cost;

- Physical disclosure by means of a bill-board at the project site was a plus. Information disclosed included the project's title, consultant, funder, and client. However, physical disclosures could still be improved to enhance PE's proactive disclosure scores.

3.1.2 Lot 2: Construction of 1No. 32 Bay Partitioned Market Shed and External Works-Mpintsin

Background

Mpintsin is within the administrative purview of the STMA. It is bordered by Inchaban on the east, Kojokrom on the west, Ngyiresia on the South and Inchaban Nkwata on the north. Spectacular about the town is its U-link inner road that links Mpintsin first-junction and Mpintsin second- junction and connect with the Takoradi-Accra main road. It has an old shed which serves as community centre and until 2018 was the market place for the township. Due to the small nature of the shed, market activities sprouted along sections of the U-link inner road thereby reducing the width of the already narrow inner road and exposing traders to the dangers of vehicles that ply the road. Currently, the U-link inner road is being upgraded to enhance vehicular access. In 2018, the town became a beneficiary of the Lot 2 following a need assessment, stakeholders' consultation and funds allocation by the Sekondi-Takoradi Metropolitan Assembly. The source of funding for this market was the DDF. The market is completed and allocations have been done but surprisingly beneficiaries and traders have deserted the new market. They still conduct business at the old shed and along the U-link inner road. The new market was subjected to assurance process. The PE was the STMA. The procurement method was National Competitive Tendering (NCT). The award of the contract to the contractor followed due procurement processes and was devoid of procurement malpractices such tender collusion and bribery. The projected cost at completion of the project was GHC 192,785. Thus, NCT was appropriate for the procurement of the works or project in accordance with the thresholds for procurement methods under the fifth schedule of the Act 914. The Act 914 stipulates that for works with contract value more than GHC 200,000.00 up to 15,000,000.00 NCT is appropriate. The Entity Tender Committee (ETC) within the stipulated 1 to 2 weeks after Tender Evaluation and Report Submission, according to the procurement manual to Act 663, gave approval for the project. The ETC had authority to approve the contract value since the value was above GHC 125,000.00 to GHC 750,000.00 in accordance with third schedule, category F, under Act 914. The contract was awarded within 1 to 2 weeks, in accordance with the provisions of the procurement manual to Act 663, after ETC's approval. Three construction firms participated in the bid for the project and M/S Standard Construction and Engineering Company Limited emerged the most suitable for the project.



Picture 2a: Mpintsin market sheds before.



Picture 2b: Mpintsin market sheds now

Accordingly, Tables 3.3 and 3.4 present the result from the data analysis.

Table 3.3: Results on level of disclosure, completeness and accurateness for Lot 2

	IDS Score (s)	Disclosed (Online sources)	Disclosed (other sources)	Not Disclosed	Not applicable	Completeness of disclosure	Accurateness of disclosure
Proactive disclosure							
Project identification	7	7	0	0	0	7	7
Project preparation	7	3	2	0	2	5	5
Project completion	6	0	4	2	0	4	4
Procurement	14	2	12	0	0	14	14
Implementation	6	0	6	0	0	6	6
Total	40	12	24	2	2	36	36
Percentage of Proactive disclosure (%)		30.00%	60.00%	5.26%	5.00%	90.00%	90.00%
		90.00%					

Reactive disclosure							
Identification and preparation	8	0	6	1	1	6	6
Completion	6	0	2	4	0	2	2
Procurement	5	0	3	1	1	3	3
Contract	3	0	3	0	0	3	3
Implementation	5	0	2	2	1	2	2
Total	27	0	16	8	3	16	16
Percentage of reactive disclosure (%)		0%	59.26%	29.63%	11.11%	59.26%	59.26%
		59.26%					

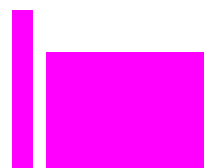
The result on Stakeholders' engagement, time and cost overruns is presented on Table 3.5.

Table 3.4: Results on stakeholders' engagement, time and cost overrun

Status of Project	Cost overrun	Time overrun	Stakeholders' engagement
Completed and handed over	Savings made (GHC 192,861.54 to GHC 192,785.20)	No (Completed as scheduled)	No (Completed as scheduled) <ul style="list-style-type: none"> Beneficiaries' engagement at design stage was low thus, the market appears totally abandoned and trading takes place at the old market; some beneficiaries have converted their sheds into stores for storage of goods and trade at the old market suggesting that the design was not beneficiary-centered;

Issues of concern and good practices:

- Online disclosure consisted of 30.00 % proactive disclosure and 0.00% reactive disclosure; there is the need for improvement to enhance social accountability and transparency;
- No provision of toilet and water for users of the market, this has negative impact on hygienic conditions at the market;
- Project lacked comprehensive site feasibility studies. This is evidenced in the relocation of the project from Bakaekir to Mpintsin due to land space;
- It appeared the needs of the beneficiaries were not incorporated at the design stage this was evidence in the unauthorized conversion of the market sheds into stores by the beneficiaries;
- Since the sheds were being converted into lockable stores, the assembly may consider providing



night security services at the market and find innovative ways of taking care of its associated fees or cost;

- City guards could be stationed along the U-link inner road as well as the old market to enforce the law by compelling traders to use the new market for market activities since the dilapidated old-market shed and market activities along the U-link road pose threat to life and property;
- The budget of the PE for the project appears to be centered on the cost of the works only; it was not informed by other cost related factors such as comprehensive needs assessment, stakeholders' engagement and feasibility studies. These affected the close relationship between budget and actual expenditure;
- There is no provision for firefighting equipment (for example: fire extinguishers) at the premises;
- It appears the needs of the beneficiaries were not incorporated at the design stage. This is evidenced in the unauthorized conversion of market sheds into lockable stores by the beneficiaries. This raises concern on the level of beneficiaries' participation and representativeness of beneficiaries' sample size during stakeholders' engagements, especially at the design stage.
- Physical disclosure at the project site was a plus. Information disclosed included the project's title, consultant, funder, and client. However, physical disclosures could still be improved to enhance PE's proactive disclosure scores.

3.1.3 Lot 3: Construction of 1No. 40 Bay Partitioned Market Shed and External Works-Kojokrom

Background

Kojokrom is within the administrative purview of the STMA. It is bordered by Inchaban, Ketan, Eshiem, and Essikado. It is a commercial town and the main railway from Takoradi to Tarkwa passes through the town. Almost every day, traders from adjoining and far communities bring their commodities to the Kojokrom market for trading. In 2018, the capacity of the market was increased by the construction of Lot 3 following needs assessment, stakeholders' consultation and funds allocation by the Sekondi-Takoradi Metropolitan Assembly. The source of funding for this market was the DDF. The market is completed and allocations have been done but surprisingly beneficiaries of the 40 sheds are converting their sheds into lockable stores. The PE was the STMA. The procurement method was National Competitive Tendering (NCT). The selection of contractor to execute the works followed due procurement processes and was devoid of procurement malpractices such as tender collusion and bribery. The projected cost at completion of the project was GHC 228,381.60. Thus, NCT was appropriate for the procurement of the works or project in accordance with the thresholds for procurement methods under the fifth schedule of the Act 914. The Act 914 stipulates that for works with contract value more than GHC 200,000.00 up to 15,000,000.00 NCT is appropriate. The Entity Tender Committee (ETC) within the stipulated 1 to 2 weeks after Tender Evaluation and Report Submission, according to the procurement manual to Act 663, gave approval for the project. The ETC had authority to approve for works of contract value above GHC 125,000.00 to GHC 750,000.00 in accordance with third schedule, category F, under Act 914. The contract was awarded within 1 to 2 weeks after ETC's approval. Four construction firms participated in the bid for the project and M/S SEAHONS Company Limited emerged as the most suitable for the project.



Picture 3: Kojokrom market sheds, now and before

Accordingly, Tables 3.5 and 3.6 present the results of the analysis for Lot 3.

Table 3.5: Results on level of disclosure, completeness and accurateness for Lot 3

	IDS Score (s)	Disclosed (Online sources)	Disclosed (other sources)	Not Disclosed	Not applicable	Completeness of disclosure	Accurateness of disclosure
Proactive disclosure							
Project identification	7	7	0	0	0	7	7
Project preparation	7	3	2	0	2	5	5
Project completion	6	0	4	2	0	4	4
Procurement	14	2	12	0	0	14	14
Implementation	6	0	6	0	0	6	6
Total	40	12	24	2	2	36	36
Percentage of Proactive disclosure (%)		30.00%	60.00%	5.00%	5.00%	90.00%	90.00%
		90.00%					
Reactive disclosure							
Identification and preparation	8	0	6	1	1	6	6
Completion	6	0	2	4	0	2	2
Procurement	5	0	3	1	1	3	3
Contract	3	0	3	0	0	3	3
Implementation	5	0	2	2	1	2	2
Total	27	0	16	8	3	16	16
Percentage of reactive disclosure (%)		0%	59.26%	29.63%	11.11%	59.26%	59.26%
		59.26%					

The result on Stakeholders' engagement, time and cost overruns is presented on Table 3.5.

Table 3.6: Results on stakeholders' engagement, time and cost overrun

Status of Project	Cost overrun	Time overrun	Stakeholders' engagement
Completed and handed over	Savings made (GHC 230,122.60 to GHC 228,381.60)	No (Completed as scheduled)	<ul style="list-style-type: none"> Beneficiaries' engagement at design stage appears low thus, some beneficiaries have converted their sheds into lockable stores for storage of goods suggesting it is not meeting their needs. It implies the design was not beneficiary-centered;

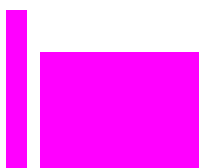
Issues of concern and good practice:

- Online disclosure accounted for 30.00 % proactive disclosure and 0.00% reactive disclosure; there is the need for improvement to enhance social accountability and transparency;
- No provision of toilet and water for users of the market, this has negative impact on hygienic conditions at the market;
- Project lacks comprehensive site feasibility studies. This is evidenced in the change of design at the implementation stage because the allocated space could not support the design;
- It appears the needs of the beneficiaries were not incorporated at the design stage this is evidenced in the unauthorized conversion of the market sheds into stores by the beneficiaries;
- Since the sheds are being converted into lockable stores, the assembly may consider providing night security services at the market and find innovative way of taking care of its associated fees or cost;
- The market is overcrowded with trading activities and lanes within the market have become trading places. There is no firefighting station within the premises while firefighting gadgets like extinguishers and the likes, were totally absent. These compromise fire safety at the market and in case of fire outbreak the losses will be very huge;
- The budget of the PE for the project appears to be centered on the cost of the works only; it was not informed by other cost related factors such as comprehensive needs assessment, stakeholders' engagement and feasibility studies. These affected the close relationship between budget and actual expenditure;
- There is no provision for firefighting equipment (for example: fire extinguishers) at the premises;
- It appears the needs of the beneficiaries were not incorporated at the design stage. This is evidenced in the unauthorized conversion of market sheds into lockable stores by the beneficiaries. This raises concern on the level of beneficiaries' participation and representativeness of beneficiaries' sample size during stakeholders' engagements, especially at the design stage.
- Physical disclosure at the project site was a plus. Information disclosed included the project's title, consultant, funder, and client. However, physical disclosures could still be improved to enhance PE's proactive disclosure scores.

3.1.4 Construction and Completion of the four (4) Storey Library Complex at Takoradi (1st-3rd floor)

Background

The growing need for a functional community library to primarily promote research and learning in the Sekondi-Takoradi Metropolis saw the old library block at the neighbourhood centre, Takoradi, given way to a new four storey library for Takoradi and its environs. The Government of Ghana (GoG) designed the Local Government Capacity Support Project (LGCSP) under the auspices of Ministry of Local Government and Rural Development (MLGRD) with funding from the World Bank. The LGCSP had a total value of US\$ 175 million and provided financial and technical support to the MLGRD and Ministry of Finance and Economic Planning (MOF) as well as the 46 assemblies designated officially as Metropolitan or Municipal Assemblies (MMA) as at March 2011 through performance-based grant for a period of five years (2012-2017) for the MMAs. In 2016, under the LGCSP, STMA initiated the construction and completion of the Takoradi Library complex. The PE



was the STMA. The procurement method was National Competitive Tendering (NCT). The project has been completed and commissioned on 25th March, 2019.



Picture 4: Takoradi library complex

Further, Table 3.7 present the results on the level of disclosure, completeness and accuracy.

Table 3.7: Results on level of disclosure, completeness and accurateness for library complex

	IDS Score (s)	Disclosed (Online sources)	Disclosed (other sources)	Not Disclosed	Not applicable	Completeness of disclosure	Accurateness of disclosure
Proactive disclosure							
Project identification	7	4	3	0	0	7	7
Project preparation	7	3	2	0	2	5	5
Project completion	6	0	2	4	0	2	2
Procurement	14	2	12	0	0	14	14
Implementation	6	0	6	0	0	6	6
Total	40	9	25	4	2	34	34
Percentage of Proactive disclosure (%)		22.50%	62.50%	10.00%	5.00%	85%	85%
		85.00%					

Reactive disclosure							
Identification and preparation	8	0	4	4	0	4	4
Completion	6	0	2	4	0	2	2
Procurement	5	0	3	1	1	3	3
Contract	3	0	3	0	0	3	3
Implementation	5	0	2	2	1	2	2
Total	27	0	14	11	2	14	14
Percentage of reactive disclosure (%)		0%	51.85%	40.74%	7.41%	51.85%	51.85%
		51.85%					

The result on Stakeholders' engagement, time and cost overruns is presented on Table 3.5.

Table 3.6: Results on stakeholders' engagement, time and cost overrun

Status of Project	Cost overrun	Time overrun	Stakeholders' engagement
Completed and handed over	Yes, 3.3% (GHC 5,103,230.16 to GHC 5,272,324.91)	Yes, 44.4% (9 th August,2016 to date) Estimated completion date was February, 2018) Actual completion data was 23 rd October, 2018)	Stakeholders were well engaged; however, the space allocated for their library has been drastically confined to some space within the first and ground floors while the remaining spaces have been rented out for commercial activities.

Issues of concern and good practices:

- Online disclosure consisted of 22.50 % proactive disclosure and 0.00% reactive disclosure; there is the need for improvement to enhance social accountability and transparency;
- The margin of cost overrun is estimated at GHC169,004.75 (\$ 28,889.70);
- The margin of time overrun was 8 months corresponding to 44.4%;
- Some recommendable works to be fixed at the premise include provision of balustrade to stairs, wash room partitioning and tiling, operationalization of the lifts, among others. It is recommendable that a comprehensive infrastructure assessment is conducted to establish the extent of recommendable works to be fixed;

- Some obvious defects at the premise include spots of concrete floor leakages at various floors, cracks in masonry walls, some defective floor tiles, defective panel door locks, among others. It is recommendable that infrastructure assessment is conducted to establish the extent of defective works to be corrected;
- The consultant and the PE should reconcile their books to resolve cost at completion and completion date for the project;
- Project lacks comprehensive site feasibility studies and comprehensive needs assessment. This is evidenced in the change of initial design which saw the reduction in allocated space for library to make spaces available for commercial purposes. Also, the initial designs were not geotechnically informed thus, geotechnical survey was conducted at implementation stage of the project and the initial structural designs were revised accordingly;
- The budget of the PE for the project appears to be centered on the cost of the works only; it was not informed by other cost related factors such as comprehensive needs assessment, stakeholders' engagement, feasibility studies and furnishing and stocking the main component of the project (library). These affected the close relationship between budget and actual expenditure;
- Physical disclosure at the project site was a plus. Information disclosed included the project's title, consultant, funder, and client. However, physical disclosures could still be improved to enhance PE's proactive disclosure scores.

3.1.5 Lot 2: Upgrade of Selected Roads in Essikado-Ketan Sub Metro

Background

This project starts from Nkroful then through Diabene, Agric, Ketan and connects the Takoradi-Accra main road at Ketan junction. The road stretches 8.15 kilometres. Scope of work consist of road and drainage works. The source of funding for this project is Ghana Roads Funds (GRF). The project is ongoing. It is estimated to be 5% completed. This road project was taken through an assurance process. The PE is DUR-Western Region which is under the MRH. The procurement method was by National Competitive Tendering (NCT).



Picture 5: Lot 2 road and drainage works

Accordingly, Table 3.9 presents the results on the level of disclosure, as well as completeness and accuracy of disclosed data.

Table 3.9: Results on level of disclosure, completeness and accurateness

	IDS Score (s)	Disclosed (Online sources)	Disclosed (other sources)	Not Disclosed	Not applicable	Completeness of disclosure	Accurateness of disclosure
Proactive disclosure							
Project identification	7	7	0	0	0	7	7
Project preparation	7	3	2	0	2	5	5
Project completion	6	0	4	2	0	4	4
Procurement	14	2	12	0	0	14	14
Implementation	6	0	0	0	6	0	0
Total	40	12	18	2	8	30	30
Percentage of Proactive disclosure (%)		30.00%	45.00%	5.00%	20.00%	75%	75%
		75.00%					

Reactive disclosure							
Identification and preparation	8	0	3	5	0	3	3
Completion	6	0	0	1	5	2	2
Procurement	5	0	4	1	0	4	4
Contract	3	0	3	0	0	3	3
Implementation	5	0	1	0	4	2	2
Total	27	0	11	7	9	14	14
Percentage of reactive disclosure (%)		0%	40.74%	25.93%	33.33%	51.85%	51.85%
		40.74%					

Status of Project	Cost overrun	Time overrun	Stakeholders' engagement
Ongoing (about 5% completed)	-	-	Direct beneficiaries were well represented

Issues of concern and good practices:

- Online disclosure consists of 30.0 % proactive disclosure and 0.00% reactive disclosure; there is the need for improvement to enhance social accountability and transparency;
- Project is in the 8th month, 10 months more to completion and drainage works are estimated to be 30% completed; road works are yet to be tackled;
- Diversional roads are not created for road users to access their homes so they park by the road side;
- Physical disclosure at the project site was a plus. Information disclosed included the project's title, consultant, funder, and client. However, physical disclosures could still be improved to enhance PE's proactive disclosure scores.
- There were inadequate construction signs along the road to communicate to road users. The assurance team saw only two construction posts during site visits. The first one was the physical disclosure post that gives some details about the project. The second post was with the inscription 'slow men at work'. Trenches were not barricaded with caution tapes when left opened whereas workers were also not in their appropriate personal protective wears.
- The dust from the road could be minimized or controlled by intermittent watering of the surface road but this was not the case at the project site.

3.2 DATA DISCLOSURE ANALYSIS

3.2.1 Project-level disclosure

In all, each project's level of disclosure was ascertained against the 67 IDS by CoST. The 67 IDS consisted of: 40 proactive infrastructure data standard or points and 27 reactive infrastructure data disclosure standard or points. The 40 proactive infrastructure data standard or points comprised of five main thematic areas: project identification (7 sub points), project preparation (8 sub points), project completion (5 sub points), procurement (14 sub points), and implementation (6 sub points). The 27 reactive infrastructure data disclosure standard or points comprised of five main thematic areas: identification and preparation (8 sub points), completion (6 sub points), procurement (5 sub points), contract (3 sub points), and implementation (5 sub points).

LEVEL OF DATA DISCLOSURE

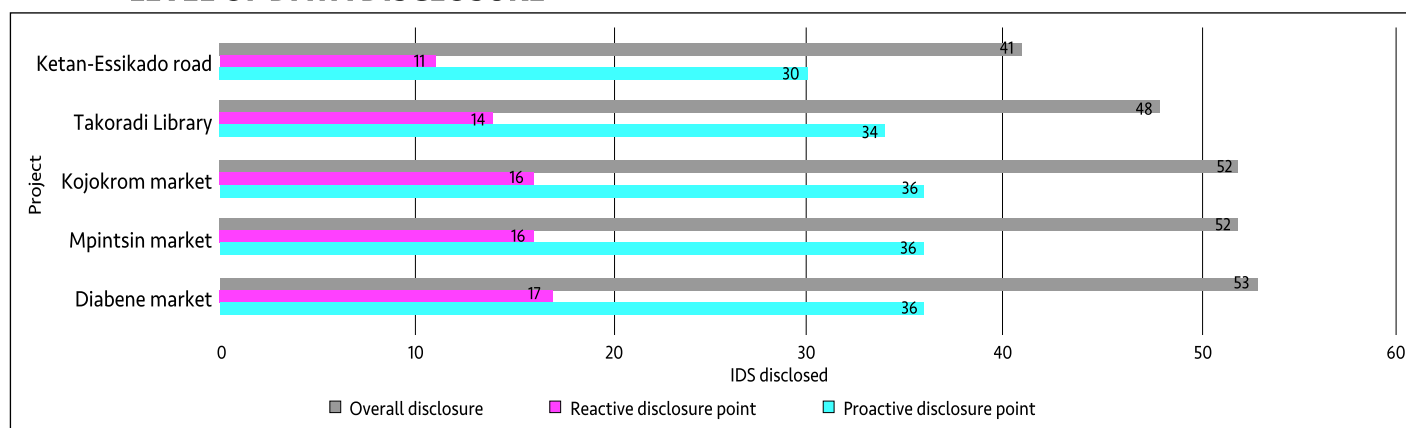


Figure 3.1: Project-level IDS disclosure

In relation to the project-level IDS disclosure, Ketan-Essikado road had the least overall disclosed points with 11(40.74%) reactive disclosure and 30 (75%) proactive disclosure summing up to 41 IDS disclosure. The PE for the project was DUR-Western Region; whereas the project that had the most overall disclosed IDS with 17 (62.96%) reactive disclosure points and 36 (90%) proactive disclosure points summing up to 53 IDS disclosure was the Diabene market. The PE was STMA.

3.2.2 PEs-Level disclosure

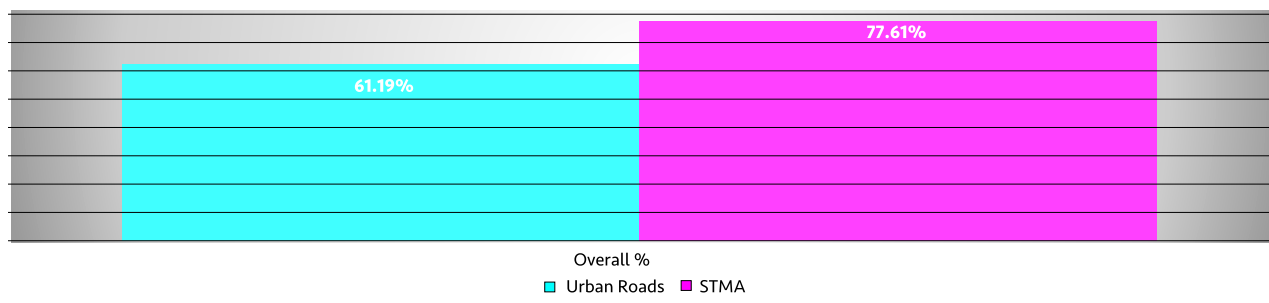


Figure 3.2: Percentage disclosure level by PEs

In terms of percentage of disclosure at PEs level, STMA, under the MLGRD disclosed 77.61% of the IDS whiles DUR-Western Region, under the MRH disclosed 61.19% of IDS. STMA submitted four (4) projects for the assurance process whereas DUR-Western Region had one (1).

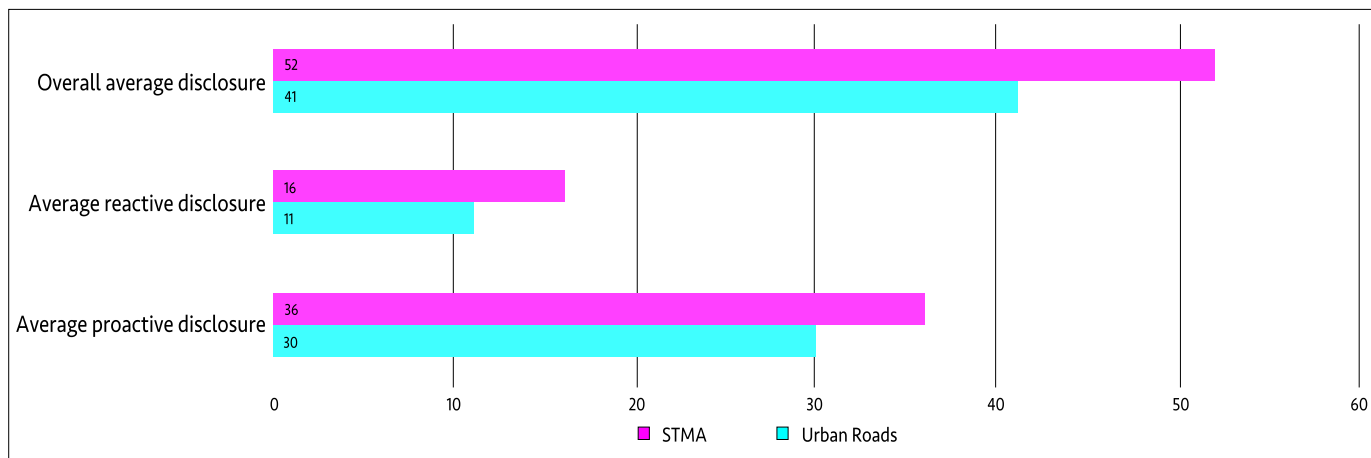


Figure 3.3: Average disclosure level by PEs

In terms of overall average disclosure, STMA, under the MLGRD disclosed 52 of the IDS whiles DUR-Western Region, under the MRH disclosed 41 of IDS; representing 77.6% and 61.2% respectively.

3.2.3 Completeness of disclosure

The Table 3.11 below presents a summary of complete and not complete data points.

Table 3.11: Summary of complete and incomplete data points

Project	Disclosed		Non disclosed		Total		Variance
	Proactive	Reactive	Proactive	Reactive	Disclosed	Non disclosed	
Diabene market	36	4	4	23	40	27	13
Mpintsin market	36	16	4	11	52	15	37
Kojokrom Market	36	16	4	11	52	15	37
Takoradi Library	34	14	6	13	48	19	29
Essikado-Ketan road	30	11	10	16	41	26	15

Completeness of the disclosed information looked at number of data points disclosed against number of data points not disclosed as per CoST's IDS. According to Table 3.11 the data disclosed for all the projects was generally not complete as there exists quite a big variance between the data points disclosed and not disclosed per project both proactively and reactively. Diabene market recorded the highest number of data points undisclosed at 27 against the 67 on the CoST's IDS, this was followed by Essikado-Ketan road at 26. The levels of disclosed data points by PEs indicated that information was mostly incomplete. Non disclosure of data affects access to information, stakeholder use of complete information and ultimately affects transparency and social accountability.

3.2.4. Accurateness of disclosed data

In assessing the accurateness of the disclosed data by the PEs, both proactively and reactively disclosed data were subjected to a three tier verification process namely: verifying disclosed data using tender evaluation report, final project report, site visitation report, the Public Procurement Act 663 as amended, 914 of the Republic of Ghana, and technical audit report; verifying disclosed data with key stakeholders especially beneficiaries, project owners, and contractors; and verifying disclosed data by site visitations. In general, the data provided was accurate for all five projects.

CHAPTER FOUR

CONCLUSIONS AND RECOMMENDATIONS

4.0 INTRODUCTION

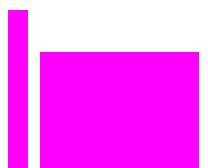
The main aim of the study was to generate an Assurance Report to inform stakeholders and multi-stakeholder group's demand for transparency and social accountability in the procurement of publicly-funded projects in the Sekondi-Takoradi Metropolis of Ghana.

The objectives of this study as set out in the terms of reference are as follows:

1. to ascertain the level of accuracy, completeness, time overrun, cost overrun, stakeholders' engagement and compliance of data disclosed by PEs with CoST's disclosure requirements;
2. to highlight issues of concern and good practices for the attention and possible action by stakeholders;
3. to generate an Assurance Report to inform stakeholders' demand for transparency and social accountability in the procurement of publicly-funded infrastructure in Sekondi-Takoradi Metropolis of Ghana.

4.1 CONCLUSIONS

This study concludes that generally the data disclosed by the PEs was accurate. STMA, under the MLGRD disclosed 77.61% of the IDS whiles DUR-Western Region, under the MRH disclosed 61.19% of IDS. STMA submitted four (4) projects for the assurance process whereas DUR-Western Region had one (1). On project by project basis, Ketan-Essikado road had the least overall disclosed points with 11 reactive disclosure and 30 proactive disclosure summing up to 41 IDS disclosure. The PE for the project was DUR-Western Region; whereas the project that had the most overall disclosed IDS with 17 reactive disclosure points and 36 proactive disclosure points summing up to 53 IDS disclosure was the Diabene market. The PE was STMA. Generally, online disclosure level for all the PEs on project basis was not more than 30.00%. This suggests low levels of data disclosure. It implies project information are not easily accessible online. There is the need for improvement in the era of the fourth industrial revolution where technology fusion is available, internet is available and automation and digitization have become the order of the day in delivery of services. More so, apart from the Library project all the projects by STMA were completed as scheduled. DUR-Western Region ought to be more diligent and proactive as time overrun is envisaged comparing the current status of the project with works yet to be executed. In terms of cost, STMA did very well for all the project but the Library Complex recorded 3.3% margin of cost overrun. Generally, the level and representativeness of stakeholders' sample size is questionable as needs of stakeholders are not fully incorporated in the design stage of projects. This has resulted in the conversion of the markets at Mpintsin, Diabene, and Kojokrom into lockable stores. The Library Complex suffered similar fate. The initial design was revised which led to reduction in the total space allocated for library purposes in the Library Complex block. In all, the data disclosed by the PEs was not complete as there existed huge variance between disclosed and non-disclosed data for all the five projects. This suggested that data disclosure by the PEs was not fully compliant with the CoST's IDS.



It is of great concern that there is no provision for toilet in the designs of all the three markets. Though urinals have been provided at Diabene and Mpintsin markets there is no provision of water for cleansing and hand washing after using the urinal. The Kojokrom market has no urinal at all. The absence of toilet and water at the three markets have negatively impacted on the hygienic conditions at the markets. The state of fire safety at the Kojokrom market is very alarming as lanes are being used as places of transacting business. The Kojokrom market lacks fire station and fire extinguishers to fight fire in case of fire outbreak. The budget for all the four projects by STMA appears to be informed only by the cost for the works while there is no budgetary allocation for other cost factors such as comprehensive needs assessment, feasibility studies and provision of other ancillary facilities as in the case of the Takoradi Library (furniture and stocking of the library). This has affected the operationalization of the Library section which is the main component of the Complex. Further, the needs of the beneficiaries were not incorporated at the design stage of the markets. This is evidenced in the unauthorized conversion of market sheds into lockable stores by the beneficiaries. This raises concern on the level of beneficiaries' participation and representativeness of beneficiaries' sample size during stakeholders' engagements, especially at the design stage. Further, though the Library project is commissioned some recommendable works ought to be done at the premises: provision of balustrade to stairs, last floor central wash room partitioning and tiling, final coat of paint to the masonry block walls at the stairwell, operationalization of the installed lift, among others. It is of great concern that the Ketan-Essikado road is not watered at the number of times the team visited the site. When it is frequently watered, it will reduce the effects of the dusts emanating from the existing road surface on life and properties, especially residents and properties along the stretch of the road. Ditches are not barricaded with caution tapes to warn road users, diversional roads have not been created for road users to access their homes so they park by the road side; and road construction signs appear to be totally absent along the entire stretch of the road. It is of great concern that none of the PEs have online information disclosure portals for disclosure. This has affected the level of proactive disclosures by the PEs. Notwithstanding these issues of concern, physical disclosure at the project site was a plus for all the PEs though project information on physical disclosures could be improved to enhance PEs proactive disclosure scores.

4.2 RECOMMENDATIONS

In line with the aim, objectives and findings of the study it is recommended that:

PEs

- PEs are encouraged to adopt CoST's IDS to strengthen information disclosure in their outfit as information disclosure at their websites was not sufficient;
- STMA should consider providing water and toilet at the market to improve upon hygienic conditions at the market;
- Firefighting equipment should be provided at all the three markets to fight fire in case of any;
- Department of Urban Roads (DUR) should also ensure that the contractor water the road periodically to alleviate the residents of the impact of dusts emanating from the road. Road signs should be mounted by the contractor for effective communication to road users. Ditches should be barricade with caution tapes to warn road users;
- DUR should compel the contractor to supply the workers with appropriate work gear to avert any possible occupational hazard.

Government

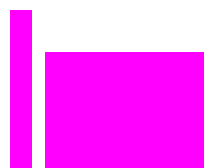
- Government through its PEs are encouraged to work with CoST to establish a strong Infrastructure disclosure portal to enhance access to project and contract information;
- Government through PPA are encouraged to work with CoST to realign the Government Procurement Portal to consider the Infrastructure Data Standard (proactive and reactive data points) and Open Contracting for Infrastructure Data Standard (OC4IDS) to promote transparency.

Other Stakeholders

- Citizens, project owner and direct beneficiaries ought to impress upon STMA leadership for the operationalization of the lift and the library block which is the main component of the project;
- Citizens, project owners and direct beneficiaries should impress on STMA leadership to make good defective works on the library project: defective concrete floors due to some leakages, defective floor tiles, and defective panel door locks, among others;
- Citizens, project owner and direct beneficiaries ought to impress upon STMA leadership for a comprehensive assessment on the library complex to establish the extent of recommendable works to be done on the library project;
- MSG should conduct further assurance processes to get a more representative findings against the number of projects being implemented by the PEs in the metropolis; this will help in affirming the disclosure culture of the PEs;
- MSG should work with government and other agencies to promote the value of CoST as well as the relevance of disclosure and stakeholder participation;
- The media and other key stakeholders should be involved to popularize Assurance findings and recommendations to a wider audience and demand for holistic approach to project implementation and management

4.3 IMPLICATIONS

The assurance report that this study has generated has policy, social and academic implications. Policy wise, it informs MSG, STMA, MLGRD, DUR, MRH, and other stakeholders within the built environment space in formulating policies that enhance transparency in infrastructure delivery and social accountability. Socially, it highlights technical issues that would inform the actions of stakeholders in demanding infrastructure transparency and social accountability. In academics, it contributes to existing body of literature on infrastructure assurance, infrastructure transparency and social accountability. It will also form the basis for future assurance studies.





An example of Physical disclosure by the PEs



Tile strips ought to be inserted



Beneficiaries of the market sheds are converting their sheds into lockable stores, an indication of their needs not incorporated at design stage.



Defective painting due to leakage in floor slab



Cracks in walls and leakages in floors at the Library Complex ought to be addressed to avert further deteriorating of the structure



Road need frequent watering to avert the effect of dust from road surface on life and property



Service hole ought to be made good and paving works completed at the Library Complex



Fittings and light accessories ought to be fixed and cracks remedied.



Defective tiles and poor workmanship at the Library complex ought to be remedied.



Trading at Mpintsin old market along the U-link inner road is a threat to life and property.

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