



## **A NEW DAWN IN INFRASTRUCTURE TRANSPARENCY, CITIZEN PARTICIPATION AND ACCOUNTABILITY**

**2<sup>ND</sup> ASSURANCE REPORT ON  
EIGHT PROJECTS IMPLEMENTED BY  
EIGHT (8) PROCURING ENTITIES (METROPOLITAN, MUNICIPAL  
AND DISTRICTS ASSEMBLIES)  
IN THE WESTERN REGION OF GHANA**

**Strengthening Economies and Improving Lives**

FEBRUARY 2021

# FOREWORD

National and subnational governments across the world recognize that in order to avoid a crisis of trust and gain the confidence of their citizens, they need to create an environment that promotes trust and demonstrate transparency in realizing their mandate. This recognition is even more pronounced when delivering on public infrastructure; not only because of the large capital outlay involved but also due to the significant multiplier effect on the economy and on the lives of beneficiaries.

This 2<sup>nd</sup> Assurance Report showcases significant strides made by CoST Sekondi-Takoradi in promoting transparency in the delivery of public infrastructure in eight (8) subnational government in the Western Region of Ghana by highlighting issues on data disclosure, as well as suggesting recommendations based on findings to spur reform in line with CoST's Assurance Manual and Guidance Note.

The assurance process was conducted on eight (8) projects in four (4) vital sectors of socio-economic importance; they include livelihood development, health, transportation and education. The report aims at helping Procuring Entities (PEs) to improve on their infrastructure delivery processes – from needs assessment, project design, procurement and implementation, as well as quality assurance. As a neutral forum, the report would assist the Multi-Stakeholder Forum (MSF), civil society actors - including media practitioners who would use it as an advocacy tool to transform public infrastructure delivery. The report could also be an invaluable resource for academic researchers and contribute to a growing body of knowledge in the sector. Citizens could use it as a basis to demand for better transparency and hold duty-bearers to account.

Specifically, the Assurance Report also revealed that overall proactive and reactive data disclosure is desirable considering the fact that an average of 47.57% was realized from the survey. The PEs that obtained the highest overall score were Sekondi-Takoradi Metropolitan Assembly and Wasswa East District Assembly. Each had a score of 37 which explain 58.21% of the overall disclosure score of 67 data points. Whereas the PE that obtained the least overall score was Effia-Kwesimintsim Municipal Assembly with a score of 18 which explains 26.87% of the overall data point of 67. It was also revealed that only one subnational government (Ahanta West Municipal Assembly) was able to avoid both time and cost overruns.

Some of the key findings from the study include; limited reliance on feasibility study recommendations to inform design of projects, variations in scope of work not reflected on contract price, neglect of safety protocols on project site, lack of capacity and logistics to ascertain quality of work as well as none inclusion of ancillary facilities to make public facilities user-friendly (thus, budgets of PEs appeared to be centred on the cost of the works only).

Limiting opacity throughout the project cycle has enormous benefit for all stakeholders. It ensures better value and return from investment for both citizens and businesses which would ultimately reduce distrust in government.

As we usher in a new dawn in infrastructure transparency, citizen participation and accountability towards achieving our vision of quality infrastructure, stronger economies and better lives, we are excited by the challenge ahead as we engage key stakeholders, including ordinary citizens on the findings and recommendations in the Report. We are grateful to the Assurance Team, management of the various procuring entities (PEs) and the CoST Sekondi-Takoradi Secretariat. We are equally thankful to the selfless members of the Multi-Stakeholder Group (MSG), specifically 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, Ghana News Agency and Africa Women International).



Eugene Fredua Ofori-Atta  
CoST Sekondi-Takoradi, Ghana MSG Chairman  
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## ACRONYMS AND ABBREVIATIONS

Ahanta West Municipal Assembly.....	AWMA
Community-based Health Planning and Services.....	CHPS
District Assemblies Common Fund .....	DACF
Effia-Kwesimintsim Municipal Assembly.....	EKMA
Entity Tender Committee.....	ETC
Formal Disclosure Requirement .....	FDR
Infrastructure Data Standard.....	IDS
Internally Generated Fund.....	IGF
Infrastructure Transparency Initiative.....	CoST
Local Government Capacity Support Project.....	LGCSPP
Ministry of Local Government and Rural Development.....	MLGRD
Mpohor District Assembly.....	MDA
Multi-Stakeholder Group.....	MSG
Nzema East Municipal Assembly.....	NEMA
Procuring Entities.....	PEs
Public Procurement Authority.....	PPA
Sekondi-Takoradi Metropolitan Assembly.....	STMA
Shama District Assembly.....	SDA
Tarkwa Nsuaem Municipal Assembly.....	TNMA
Wassa East District Assembly.....	WEDA

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## Chapter One

### EXECUTIVE SUMMARY

Through the promulgation into law the Public Procurement Act 663 (2003) and its amendment Act 914 (2006), Local Government Act 936 (2016), Right to Information Act 989 (2019), Public Financial Management Act 921 (2016), among others ensures value for money, citizenry participation, transparency, public disclosure of project data, and eschews corruption and mismanagement in procuring infrastructure with public funds, little is known of studies that take projects procured with public funds through Assurance Process. An Assurance Process establishes the extent that these legal requirements are met/ promoted in procuring infrastructure with public funds. It is against this backdrop that this current study seeks to generate an Assurance Report from disclosures by eight Procuring Entities (PEs) in Ghana using CoST's Infrastructure Data Standards (IDS) and formulate measures to address the issues of concern emanating from the Assurance Study. Four main objectives guided the study namely; to establish the accuracy and completeness of proactive disclosure by the Procuring Entities (PEs), to ascertain the level of reactive disclosure and responsiveness of PEs to reactive disclosure, to highlight issues of concern emanating from the Assurance Study; and to recommend corrective measures to address the highlighted issues of concern in procuring infrastructure by the PEs.

This cross-sectional survey employed a structured questionnaire in data collection from eight PEs. The PEs were the Sekondi-Takoradi Metropolitan Assembly (STMA), Wassa East District Assembly (WEDA), Effia-Kwesimintsim Municipal Assembly (EKMA), Tarkwa Nsuaem Municipal Assembly (TNMA), Mpohor District Assembly (MDA), Shama District Assembly (SDA), Nzema East Municipal Assembly (NEMA) and Ahanta West Municipal Assembly (AWMA) which were under the Ministry of Local Government and Rural Development (MLGRD). Each PE submitted one project for the Assurance Study.

The outcome of the study suggested WEDA and STMA ranked 1<sup>st</sup> in overall disclosure of data. Each had a score of 39 which explain 58.21% of the overall disclosure data points of the 67 CoST IDS. However, comparing STMA's current disclosure of 58.21% with the overall disclosure of 77.61% in the first assurance study this current overall disclosure performance by PE is comparatively low. More so, EKMA ranked 8<sup>th</sup> with an overall score of 18 which explains 26.87% of the overall data point of 67. In terms of proactive disclosure, WEDA ranked 1<sup>st</sup> in overall proactive disclosure and in completeness of proactive disclosure with a score of 22 and 22 respectively whereas, AWMA ranked 1<sup>st</sup> in accuracy disclosure with a score of 21 out of the 40 proactive data points. In terms of proactive disclosure, WEDA ranked 1<sup>st</sup> in overall proactive disclosure and in completeness of proactive disclosure with a proactive score of 22 and 22 respectively whereas, AWMA ranked 1<sup>st</sup> in accuracy disclosure with a score of 21. In terms of reactive disclosure STMA emerged 1<sup>st</sup> with

a reactive score of 19 which explains 70.37 of the reactive disclosure data points of 27 whereas EKMA ranked 8<sup>th</sup> with a reactive score of 4 accounting for 14.81% of the reactive data points. In general, the PEs' responsiveness to reactive disclosure was one (1) day.

Some of the issues of concern emanating from the assurance study were that recommendation for certification and payment by the PEs for the value of work done was based on the quantum of work done only. Generally, all the PEs were internally under-resourced to check the quality of work done in the valuation of works, especially concrete works. More so, the PEs did not engage resident clerk of works for daily supervision of works to ensure specific performance by contractors. On the project-by-project basis it was observed that though provisions were made in the contract for power and water supply, the 25 block garages procured by STMA are yet to be connected with power though the project has been handed over and commissioned. More so, concerning the WAMCO-Effia Road being procured by EKMA, it was revealed among others that road users' safety was undermined due to inadequate construction signs to communicate to road users. With regards to the construction of 1 No. Out-Patient Department (OPD) Block at Atobiase, it became known among others that the contract sum ought to be revised by WEDA to reflect the change in scope due to the change in the floor area of the building by the contractor during project implementation. Concerning the Upgrading of 2-Paid Parking (Lot 1) by TNMA, it was observed among others that improper storage of materials (boards and aggregates) at site characterizing the operations of the contractor compromises on good housekeeping practice at site and risk safety at the site. Concerning the Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum-Dominase being procured by MDA, the main issues included no provision of toilet/urinal facility for the pupils. Whereas the issues of concern with regards to the Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban by SDA included the fact that the life of the populace of the School is endangered as the construction site was not hoarded though located within the built area of the school. Concerning the Construction of Cassava Processing Factory at Bokro submitted for the Assurance Process by NEMA, it was revealed among others that the project was behind schedule by 23 months as of December 2020 due to the physical ill health of the Contractor. Whereas the main issues observed with the Construction of CHPS Compound at Yarbiw by AWMA included: the rough nature of the road to the facility makes driving to the facility to access health care very difficult.

Among other things, it is recommended that the government should provide a testing laboratory for all PEs to aid in ascertaining the quality of work. In the interim, STMA should be resourced to revive its testing laboratory to service other adjoining PEs (subnational governments). As a long-term measure, the government should resource the PEs with Laboratories and basic test tools like the rebound hammer to perform basic quality tests for placed concrete.

The Assurance Report generated would inform policy formulation, social accountability and contributes to the existing body of literature in academia.

## *Chapter Two*

### **INTRODUCTION**

#### **2.1 INTRODUCTION TO INFRASTRUCTURE TRANSPARENCY INITIATIVE (CoST) INTERNATIONAL**

The purpose of CoST is to contribute to improved performance in the procurement of public infrastructure by identifying, highlighting and helping to address risks of inefficiency, mismanagement and corruption. Good performance in this regard means the achievement by PEs of value for money by procuring:

- the right infrastructure (requiring effective planning);
- through fair processes (requiring effective tender management);
- that deliver infrastructure as contracted (requiring effective contract administration);
- that result in relevant service provision (requiring effective stakeholder engagement)

CoST Infrastructure Transparency Initiative 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 a 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 (Assurance Manual, 2020).

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. In the last five years, CoST's membership has grown to 19 national and sub-national members and affiliates. In Africa: Ethiopia, Uganda, Tanzania, Malawi, Mozambique and Ghana (Sekondi-Takoradi Metropolitan Assembly) are the only participating countries. CoST Sekondi-Takoradi Chapter is the first sub-national

government entity selected to join CoST. 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 raises 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 from deliveries.

## **2.2 INTRODUCTION TO 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 Group's 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 on *Enhancing Infrastructure Transparency*. CoST Sekondi-Takoradi is championed by a 12-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.

## **2.3 DISCLOSURE**

Prior to the commencement of the Assurance Study, there was a meeting with the PEs to discuss the CoST Infrastructure Disclosure Standard that was used for the Assurance Study. The meeting

was attended by Chief Executives of Metropolitan, Municipal and District Assemblies, Planning Officers, Procurement Officers, and Works Engineers from the eight PEs. Also in attendance were the Assurance Team and members of the MSG.

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 more comprehensive generic infrastructure data requirements to augment data disclosure requirements or standard of countries. Given 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, websites and/or portals of the PE, beneficiary institutions, funder and the Public Procurement Authority (PPA), and disclosure publications by the PE. Accordingly, **Table 2.0.1** presents the CoST’s IDS for proactive disclosure.

**Table 2.0.1:IDS for Proactive Disclosure**

IDS FOR PROACTIVE DISCLOSURE						
DATA POINT(S)	SN.	ITEM	DESCRIPTION	D	ND	NA
<b>PROJECT PHASE:</b>						
<b>Project Identification</b>	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			
<b>Project Preparation</b>						
	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			
<b>Projection Completion</b>						
	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			
<b>CONTRACT PHASE:</b>						
<b>Procurement</b>						
	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			
<b>Implementation</b>						
	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, to validate the proactively disclosed data by the PEs, the PEs were requested to disclose 27 reactive disclosure points as shown in **Table 2.0.2**.

**Table 2.0.2: IDS for reactive disclosure**

IDS-REACTIVE DISCLOSURE						
DATA POINT(S)	SN.	ITEM	DESCRIPTION			
<b>PROJECT INFORMATION</b>						
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			
<b>Completion</b>						
	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			
<b>CONTRACT INFORMATION</b>						
<b>Procurement</b>						
	15	1	Contract officials and roles			
	16	2	Procurement method			
	17	3	Tender documents			
	18	4	Tender evaluation results			
	19	5	Project design report			
<b>Contract</b>						
	20	1	Contract agreement and conditions			
	21	2	Registration and ownership of firms			
	22	3	Specifications and drawings			
<b>Implementation</b>						
	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, the contract document, technical audit report, online sources

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.

### **2.3.1 Legal provisions for disclosure, 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 1992 Constitution provides that all persons shall have the right to information subject to such qualifications and laws as are necessary for a democratic society. Besides, 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 for a democratic society. Section 1(2) of the Act also makes provision that the right to information may be exercised through an application made following 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 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, websites, 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 the 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) strengthen 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, “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 disclosure standard points 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 through its IDS. 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.

## **2.4 PROJECT/SECTOR DESCRIPTION**

All the eight PEs were under the ministry of Local Government and Rural Development. As such, they shared resemblance in administrative set up and management. In accordance with the principles of decentralization the Entities represent Government at the Metropolitan, Municipal and/or District Assembly levels of Governance. The PEs are responsible for the procurement of infrastructure for the Public. The Head of each of the Procuring Entity is the Chief Executive Officer who is appointed by Government.

## **2.5 IDENTIFICATION OF PROJECTS SUBJECT TO ASSURANCE**

At least five projects each were willingly submitted by eight PEs in Ghana for the Assurance Process. However, a project each from the pool of projects submitted by the PEs, was selected by the MSG for the Assurance Study. Guiding the selection of each of the eight projects, among others, were considerations for the social and economic viability and/or impact of the projects. Assurance Study is an independent review that validates the accuracy and completeness of the disclosed data by PEs while gaining further insights and uses the data by turning it into compelling information, highlighting issues of concern and areas of good practice (CoST Infrastructure Transparency Initiative, 2020). It requires communicating issues both in plain language and visually. This makes it easier for all stakeholders to be aware of what is happening, this helps to strengthen accountability mechanisms while allowing decision-makers to more readily be held to account.

## **2.6 EXISTING ACCOUNTABILITY MECHANISMS AIMED AT PERFORMANCE MANAGEMENT**

Within each PE, there exist some mechanisms to ensure accountability, transparency, and value for money in the procurement of a public infrastructure. For instance, within each PE is a Tender Committee which is made up of a team of senior officers in an entity with responsibility of ensuring that every stage of the procurement activities is followed in accordance with the Procurement Act 663 (2003) and 914 (2016) of the Republic of Ghana. Each PE has internal audit unit for internal monitoring of procurement activities in accordance with the principles and provisions of the Public Procurement Acts to ensure the overall effectiveness of procurement.

Furthermore, there is regular monitoring of the activities of each PE by the Public Procurement Board to ensure strict compliance with procurement practices. Within each entity exist a procurement unit that ensures that records are kept well for future references. PEs constitute Tender Evaluation Panel with the required expertise to evaluate tenders and assist the Tender Committee in its work. Upon completion of each project the entity constitutes an inspection and takeover team that validates work done for acceptance and project closure.

However, in the letter and spirit of the procurement Act 663 (2003) and its amendment Act 914 (2016), no two Procuring Entities shall be the same. Each entity is unique, can form a contract, has a budget, can undertake procurement, has a head of department who is authorized to incur expenses on behalf of the entity. It is against these backdrop that each entity's project was taking through the Assurance process to ascertain, among others, the extent of disclosure and reveal some issues of concern (Republic of Ghana, 2003; Republic of Ghana, 2016).

## **2.7 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, eight projects were subjected to an Assurance Process (AP). The aim of taking the projects through the AP was to generate Assurance Report from disclosures by eight Procuring Entities (PEs) in Ghana using CoST's Infrastructure Data Standards (IDS) and formulate measures to address the issues of concern emanating from the Assurance Study. Stakeholders are 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 were primarily involved. The steps were: PEs disclosure of comprehensive infrastructure data (data disclosed on user-friendly websites

and other channels of disclosure), Assurance Team checks accuracy and completeness of disclosed data, a sample of projects is identified for an 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.

## CoST International, Assurance Methodology

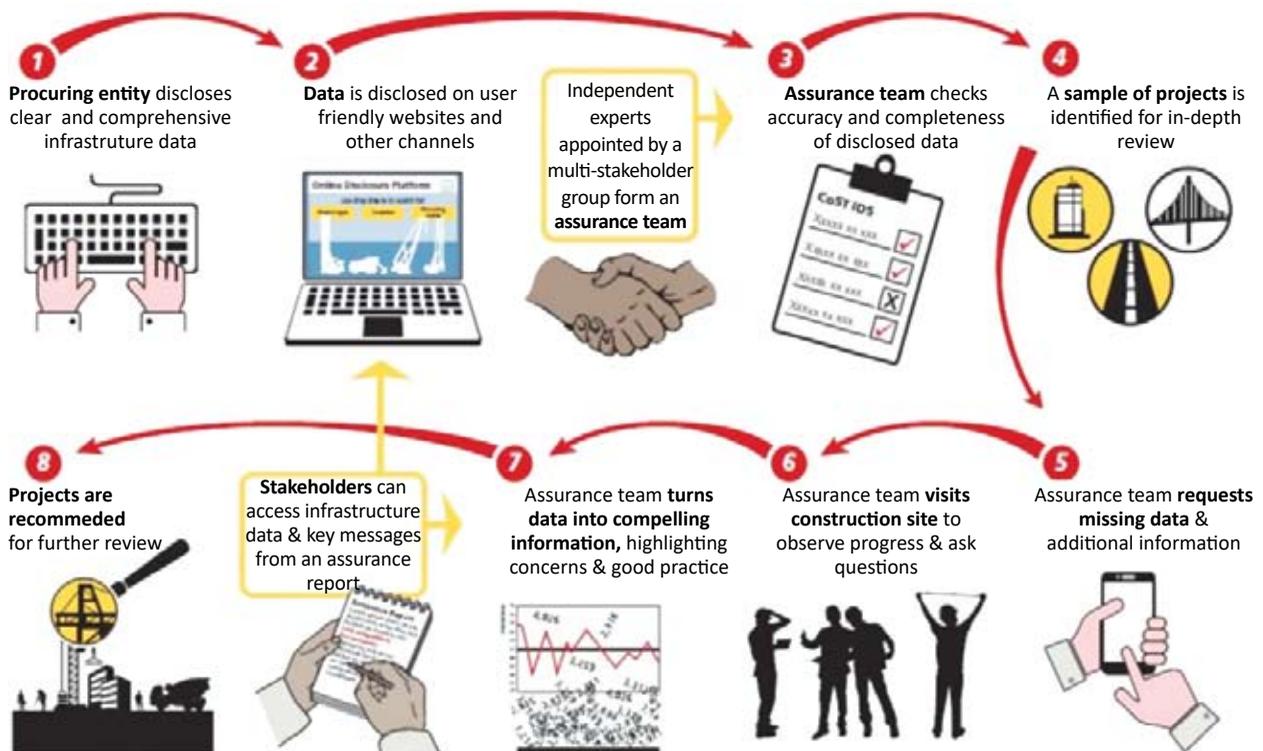


Figure 1.0.1: Steps in generating Assurance Report

### 2.7.1 Data Disclosure

Disclosure is a publication of key project and contract data into the 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, the 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 supports disclosure. The IDS cover entire project investment cycle. The IDS contain standard disclosure points considered ideal to inform stakeholders about relevant aspects of the project and persuade 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’. The assurance report considered three distinct categories of reactive disclosure. These entail response by the PE to the requests for disclosure of:

- CoST IDS data that should have been disclosed proactively, but were missing;
- CoST IDS reactive disclosure data (most of the reactive disclosure items in the IDS are reports or other documents, unlike the more specific data points that characterise proactive disclosure); and
- Additional information considered by the AT to be of interest.

These categories of reactive data disclosure are consistent with section 4.5 of the CoST’s Assurance Manual (2020).

In this study, eight Procuring Entities (PEs) were involved namely the: Sekondi-Takoradi Metropolitan Assembly (STMA), Wassa East District Assembly (WEDA), Effia-Kwesimintsim Municipal Assembly (EKMA), Tarkwa Nsuaem Municipal Assembly (TNMA), Mpohor District Assembly (MDA), Shama District Assembly (SDA), Nzema East Municipal Assembly (NEMA). Ahanta West Municipal Assembly (AWMA) which were under the Ministry of Local Government and Rural Development (MLGRD).

**Table 2.0.3: Projects by PEs for the Assurance Study**

SN	Project(s)	PE(s)
1	Construction of 25 No. Block of Garages and a Two-Storey Skills and Training Centre Block at Kokompe	STMA
2	Rehabilitation of 1.6 km WAMCO-Effiakuma Road with (3 x 2) m Double Box Culvert 12m long with Drains and Culvert Approach Filling at CDH	EKMA
3	Construction of 1 No. Out-Patient Department (OPD) Block at Atobiase	WEDA
4	Upgrading of 2-Paid Parking (Lot 1)	TNMA
5	Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum	MDA
6	the Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban	SDA
7	Construction of Cassava Processing Factory at Bokro	NEMA
8	Construction of CHPS Compound at Yarbiw	AWMA

Sources of proactive disclosure include PPA’s website, PEs’s website, Physical disclosure at the project site(s), and PE’s notice boards.

### ***2.7.1.1 Completeness of disclosed data***

Completeness of the disclosed information looks at the number of data points disclosed against the number of data points not disclosed as per the CoST's IDS.

### ***2.7.1.2 Accuracy of disclosed data***

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

### ***2.7.1.3 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.

### ***2.7.1.4 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 result will be stakeholders-centred 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.

## **2.7.2 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 the Assurance Process by the Assurance Team.

## **2.8 AIM**

The main aim of the study was to generate assurance report from disclosures by eight Procuring Entities (PEs) in Ghana using CoST's Infrastructure Data Standards (IDS) and formulate measures to address the issues of concern emanating from the assurance study.

## **2.9 OBJECTIVES**

The objectives that guided the Assurance Study were:

1. To establish the accuracy and completeness of proactive disclosure by the Procuring Entities (PEs);
2. To ascertain the level of reactive disclosure and responsiveness of PEs to reactive disclosure;

3. To highlight issues of concern emanating from the Assurance Study;
4. To recommend corrective measures to address the highlighted issues of concern in procuring infrastructure by the PEs.

## **2.10 METHODOLOGY**

A two-stage cross-sectional approach was employed for this study. This cross-sectional design employed a two-stage approach to research. The first stage involved: pre-assurance meeting, desktop survey and questionnaire design, administering the questionnaire, and data verification and analysis. Stage two involved: assurance report, disseminating meeting and disclosure workshop. The study employed a cross-sectional design, 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 four months (September to December 2020). Data were purposively collected from the PEs employing structured questionnaire (IDS).

### **2.10.1 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.

#### ***Data verification/Validation***

CoST IDS was given to participating PEs to guide their disclosure. After the disclosure, the data were subjected to validation (verification). Validation/verification consists of authenticating disclosed data using tender evaluation report, progress reports, final project report, site visitation report, technical audit reports, financial audits reports, online sources, among others; authenticating disclosed data with key stakeholders especially beneficiaries, contractors and project owners; authenticating disclosed data by a site visit. Validation entails checking the completeness and accuracy of data disclosed by the PEs.

### Checking Completeness of Data Disclosure

Assessing the completeness or otherwise of the disclosure entailed going through the list of disclosed items or data points, and ascertaining whether they have been made public, where they have been made public, and how they are currently being made public.

### Checking for Accuracy of Data Disclosure

Following CoST's Assurance Manual (2020), accuracy check on disclosed data involved:

- comparing disclosed data with data obtained from some other source (for example official press releases; contractually significant documents such as specifications, works programmes, and related management plans; technical and financial progress reports; and observations made in the course of site visits); or
- considering what has been disclosed and deciding for some other evident reason that it is deficient (this is when disclosed data itself is evidently out of date, or not realistically possible).

### **Key Stakeholders' engagement**

In carrying out the assurance study some key stakeholders including Beneficiaries, Contractors, Union and Community leaders to solicit their views as the need arises.

### **Site visit**

In keeping with CoST's collaborative and constructive approach, section 4.6 of the CoST's Assurance Manual (2020), joint site visits were done in the company of the PEs or representatives assigned by the PEs together with other key stakeholders of the project.

Before the site visit, adequate preparation was done by the Assurance Team (AT). The preparation involved the AT familiarising themselves with the basic features of the contract. This entailed studying any available information about what should be happening, in terms of location, construction standards, scope, drawings, works programme, reported progress and any known environmental and social commitments entered into by the named contractor following the project requirements. Project sites were visited primarily to validate a sample of some of the disclosed data while gaining further insights. In data validation at the site, the disclosed data -the reported project status (in terms of physical and financial progress)- were compared with what was observed. In the case of ongoing projects, issues raised were discussed with the project owner, the contractor, and the supervising professional and in some cases other stakeholders. This contributed to the process of formulating potential recommendations about improvements that could be made. This was specifically crucial in achieving objectives four and five of the study.

### ***Generating Issues of Concern***

In raising the issues of concern, the AP highlighted the weaknesses in any of the factors that give rise to good performance. The good performance embodies procuring the right infrastructure, through fair processes, deliver infrastructure as contracted, and that results in relevant service provision.

### ***Data analysis***

Data from the Assurance Study (AS) was analysed using descriptive statistics (frequencies and percentages).

#### **2.10.2 Stage Two:**

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

**Disseminating meeting:** This involves a review of 1<sup>st</sup> draft and subsequent preparation and presentation of 2<sup>nd</sup> draft to the MSG and other key stakeholders; review feedback and preparation of final draft to the MSGs.

**Disclosure workshop:** This involves the presentation of the final report to the MSGs.

### **2.11 LIMITATIONS**

As with any aspect of assurance, it will not be realistic for the AT to conclude with 100% certainty which data items are, or are not, accurate. However, some obvious discrepancies have been highlighted in the assurance report. Besides, this study was geographically limited to the administrative overview of the eight (8) Metropolitan, Municipal, and District Assemblies that participated in the AS. 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.

### **2.12 SIGNIFICANCE**

This study informs stakeholders of the level of information disclosure by PEs which has a relationship with transparency and social accountability in the delivery of projects. It provides information to inform stakeholders' action and inaction 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 in public infrastructure delivery.

### 2.13 CHALLENGES

Due to time constraint, the impact of COVID-19 on meetings, festive breaks, among others, the assurance team could not give a more comprehensive account of the level of stakeholders' participation from the design stage to post-construction stage. The team hopes to overcome this challenge in subsequent Assurance Report. 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 Three*

### **REVIEW OF DATA FOR COMPLETENESS AND ACCURACY**

#### **3.0 INTRODUCTION**

This chapter presents the results of the data analysis for the eight (8) projects that were taken through the Assurance Process with emphasis on completeness and accuracy of disclosure. It also contains a brief background of the projects. This section addresses objective one of the Assurance Study.

#### **3.1 COMPLETENESS AND ACCURACY OF DISCLOSURE**

In assessing the completeness of disclosed data following the CoST's Assurance Manual (2020), the emphasis was placed on where (ease of accessibility) the data points have been publicly disclosed by the PEs. Public disclosure could be online disclosure only, physical disclosure only (other means of disclosure apart from online), or both.

##### **3.1.1. Construction of 25 No. Block of Garages and a Two-Storey Skills and Training Centre Block at Kokompe-Takoradi**

###### **Background**

The Procuring Entity was the Sekondi-Takoradi Metropolitan Assembly (STMA). The project is located at Kokompe, Takoradi in the Western region of Ghana. The project purpose was to improve the artisans' facilities. Thus, artisans contributed their land and the intervention from the government was to develop the standard garages for them. The project commenced on 5<sup>th</sup> January 2015 and was completed on 10<sup>th</sup> February 2017. The source of funding was from Agence Francaise de Development. It has been handed over and commissioned. It is currently being occupied by the beneficiary owners.

**Table 3.0.1: Assessment of completeness and accuracy of proactive data disclosure by STMA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
<b>STMA</b>	<b>Construction of 25 No. Block of Garages and a Two-Storey Skills and Training Centre Block at Kokompe</b>							
	<b>Project Phase</b>							
	Project Identification (7)	1	1	5	7	0	7	6
	Project Preparation (7)	4	0	0	4	3	4	4
	Project Completion (6)	2	0	0	2	4	2	
	<b>Contract Phase</b>							
	Procurement (tender management) (14)	5	0	2	7	7	7	4
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	12	1	7	20	20	20	14
	overall score obtained in percentages (%)	30	2.5	17.5	50	50	100	70

From the above Table, the Procuring Entity proactively disclosed a total of 20 out of the 40 proactive data points required. Out of the 20 proactive disclosure, completeness of proactive disclosure was 20 while accuracy of disclosure was 14 which was equivalent to 70 per cent.

### 3.1.2 Construction of 1 No. Out-Patient Department (OPD) Block at Atobiase

#### Background

The Procuring Entity was the Wassa East District Assembly (WEDA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act

658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 (2003) and 914 (2016) which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Atobiase in the Western Region of Ghana. The project purpose was to enhance the accessibility and delivery of health services. The source of funding was the District Assembly Common Fund (DACF). The project commenced on 14<sup>th</sup> November 2015 and is 50% completed.

**Table 3.0.2: Assessment of completeness and accuracy of proactive data disclosure by WEDA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
WEDA	<b>Construction of 1 No. Out-Patient Department (OPD) Block at Atobiase</b>							
	<b>Project Phase</b>							
	Project identification (7)	1	1	5	7	0	7	6
	Project Preparation (7)	4	1	0	5	2	5	4
	Project Completion (6)	3	0	0	3	3	3	
	<b>Contract Phase</b>							
	Procurement (tender management (14)	5	0	2	7	7	7	4
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	13	2	7	22	18	22	14
	overall score obtained in percentages (%)	32.5	5	17.5	55	45	100	63.6

From the Table, the Procuring Entity proactively disclosed a total of 22 out of the 40 proactive data points required. Out of the 22 proactive disclosure, completeness of proactive disclosure was 22 while accuracy of disclosure was 14 which was equivalent to 63.6 percent.

### 3.1.3 Rehabilitation of 1.6km WAMCO-Effiakuma Road with (3 x 2) m Double Box Culvert 12m long with Drains and Culvert Approach Filling at CDH

#### Background

The Procuring Entity was the Effia-Kwesimintsim Municipal Assembly (EKMA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural

Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 and 914 which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The procurement method was National Competitive Tendering (NCT). Eight contractors participated in the competitive tendering and Kingspok Company Limited. The project is located at Effia in the Western region of Ghana. The project purpose was to ensure smooth connectivity, reduce travelling time and reduce traffic on Takoradi -Sekondi Road. The source of funding was from the International Development Association (IDA). The project commenced in August 2020 and it is about 45% completed.

**Table 3.0.3: Assessment of completeness and accuracy of proactive data disclosure by EKMA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
EKMA	<b>Rehabilitation of 1.6km WAMCO-Effiakuma Road with (3 x 2) m Double Box Culvert 12m long with Drains and Culvert Approach Filling at CDH</b>							
	<b>Project Phase</b>							
	Project identification (7)	1	1	5	7	0	7	5
	Project Preparation (7)	1	0	0	1	6	1	1
	Project Completion (6)	1	0	0	1	5	1	0
	<b>Contract Phase</b>							
	Procurement (Tender Management) (14)	5	0	0	5	9	5	2
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	8	1	5	14	26	14	8
	overall score obtained in percentages (%)	20	2.5	12.5	35	65	100	57.14

From the Table, the Procuring Entity proactively disclosed a total of 14 out of the 40 proactive data points required. Out of the 14 proactive disclosure, completeness of proactive disclosure was 14 while accuracy of disclosure was 8 which is equivalent to 57.14 per cent.

### 3.1.4 Upgrading of 2-Paid Parking (Lot 1)

#### Background

The Procuring Entity was the Tarkwa Nsuaem Municipal Assembly (TNMA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 and 914 which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Tarkwa in the Western region of Ghana. The project purpose was to provide a parking lot for vehicles to decongest the inner-city of vehicular traffic. The project commenced on 12<sup>th</sup> August 2020. The contract duration is 8 months. Current status of works done is about 46 per cent. Three (3) firms competed in the National Competitive Tendering (NCT) and MS DE-YOUNG ENTERPRISE LTD won. The contract sum was GH¢ 539,675.88.

**Table 3.0.4: Table: Assessment of completeness and accuracy of proactive data disclosure by TNMA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
TNMA	<b>Upgrading of 2-Paid Parking (Lot 1)</b>							
	<b>Project Phase</b>							
	Project identification (7)	0	5	0	5	2	5	5
	Project Preparation (7)	0	1	0	1	6	1	1
	Project Completion (6)	0	0	0	0	6	0	0
	<b>Contract Phase</b>							
	Procurement (tender management ((14)	0	2		2	12	2	2
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	0	8	0	8	32	8	8
	overall score obtained in percentages (%)	0	20	0	20	80	100	100

From the Table, the Procuring Entity proactively disclosed a total of 8 out of the 40 proactive data points required. Out of the 8 proactive disclosure, completeness of proactive disclosure was 8 while accuracy of disclosure was 8 which is equivalent to 100 per cent.

### 3.1.5 Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum Dominase

#### Background

The Procuring Entity was the Mpohor District Assembly (MDA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 (2003) and 914 (2016) which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Adum Dominase in the Western region of Ghana. The project purpose to improve access to educational infrastructure. Cost at completion was GH¢290,436.35. The contract sum was GH¢ 290,519.10. A savings of GH¢82.75 was made. The project commenced on 6<sup>th</sup> September 2019 and was completed on 18<sup>th</sup> November 2020. The contract duration was three months. Thus, completed ahead of schedule. Three (3) firms competed in the National Competitive Tendering (NCT) and Elink Global Ventures Limited won.

**Table 3.0.5: Table: Assessment of completeness and accuracy of proactive data disclosure by MDA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
MDA	<b>Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum Dominase</b>							
	<b>Project Phase</b>							
	Project Identification (7)	1	1	5	7	0	7	6
	Project Preparation (7)	4	0	0	4	3	4	4
	Project Completion (6)	2	0	0	2	4	2	
	<b>Contract Phase</b>							
	Procurement (Tender Management) (14)	5	0	2	7	7	7	4
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	12	1	7	20	20	20	14
	overall score obtained in percentages (%)	30	2.5	17.5	50	50	100	70

From the Table, the Procuring Entity proactively disclosed a total of 20 out of the 40 proactive data points required. Out of the 20 proactive disclosure, completeness of proactive disclosure was 20 while accuracy of disclosure was 14 which was equivalent to 70 per cent.

### 3.1.6 Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban

#### Background

The Procuring Entity was Shama District Assembly (SDA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 (2003) and 914 (2016) which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Nchaban in the Western region of Ghana. The purpose is to reduce student accommodation deficit at the school. Source of funding was District Assembly Common Fund (DACF). The procurement method was National Competitive Tendering (NCT). Three firms competed in the bid and ASHCAP Company Limited won the bid.

**Table 3.0.6: Assessment of completeness and accuracy of proactive data disclosure by SDA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
SDA	<b>Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban</b>							
	<b>Project Phase</b>							
	Project identification (7)	0	0	7	7	0	7	6
	Project Preparation (7)	3	1	0	4	3	4	3
	Project Completion (6)	3	0	0	3	3	3	0
	<b>Contract Phase</b>							
	Procurement (Tender Management) (14)	5	0	2	7	7	7	4
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	11	1	9	21	19	21	13
overall score obtained in percentages (%)	27.5	2.5	22.5	52.5	47.5	100	61.90	

From the Table, the Procuring Entity proactively disclosed a total of 21 out of the 40 proactive data points required. Out of the 21 proactive disclosure, completeness of proactive disclosure was 21 while accuracy of disclosure was 13 which is equivalent to 61.90 per cent.

### 3.1.7 Construction of Cassava Processing Factory at Bokro

#### Background

The Procuring Entity was the Nzema East Municipal Assembly (NEMA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 (2003) and 914 (2016) which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Bokro in the Western region of Ghana. The project purpose to process cassava for local consumption. The contract sum was GH¢ 382,263.00. The project commenced on 25<sup>th</sup> September 2018. Contract duration was 4 months. Three (3) firms competed in the National Competitive Tendering (NCT) and US Global Company Limited won. The source of funding was the District Development Fund (DDF). The projected completion date was January 2019 but the current status is about 90 per cent completed. The project is behind scheduled by 23 months as at December 2020.

**Table 3.0.7: Table: Assessment of completeness and accuracy of proactive data disclosure by NEMA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
SDA	<b>Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban</b>							
	<b>Project Phase</b>							
	Project identification (7)	0	0	7	7	0	7	6
	Project Preparation (7)	3	1	0	4	3	4	3
	Project Completion (6)	3	0	0	3	3	3	0
	<b>Contract Phase</b>							
	Procurement (Tender Management) (14)	5	0	2	7	7	7	4
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	11	1	9	21	19	21	13
	overall score obtained in percentages (%)	27.5	2.5	22.5	52.5	47.5	100	61.90

From the Table, the Procuring Entity proactively disclosed a total of 20 out of the 40 proactive data points required. Out of the 20 proactive disclosure, completeness of proactive disclosure was 20 while accuracy of disclosure was 16 which is equivalent to 80 per cent.

### 3.1.8 Construction of CHPS Compound at Yarbiw

#### Background

The Procuring Entity was the Ahanta West Municipal Assembly (AWMA). The head of the Entity is the Chief Executive. Administratively, the PE is under the Ministry of Local and Rural Development (MLRD) and its governance is, among others, guided by the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), and Internal Audit Agency Act, 2003 (Act 658). These laws ensure decentralisation, social accountability and participation of the citizens in infrastructure procurements frowning on corrupt practices. Any procurement done by the PE was guided by the Public Procurement Act 663 and 914 which seeks to ensure value for money. The selection of this project for the AS was on its social and economic impact. The project is located at Yarbiw in the Western region of Ghana. The project purpose is to improve access to a health care facility. The contract sum was GH¢ 307,949.98. The project commenced on 31<sup>st</sup> October 2019. Contract duration was 6 months. Four (4) firms competed in the National Competitive Tendering (NCT) and MS POWERTECH ELECTRICAL & ENGINEERING won. The source of funding was the District Development Fund (DDF).

**Table 3.0.8: Assessment of completeness and accuracy of proactive data disclosure by AWMA**

Procuring Entity (PE)	Project Phase	Online Disclosure Only	Physical Disclosure Only	Both Forms of Disclosure	Total Disclosed	Total Not Disclosed	Completeness of Disclosure	Accuracy of Disclosure
NEMA	<b>Construction of Cassava Processing Factory at Bokro</b>							
	<b>Project Phase</b>							
	Project identification (7)	1	1	5	7	0	7	7
	Project Preparation (7)	4	0	0	4	3	4	4
	Project Completion (6)	2	0	0	2	4	2	
	<b>Contract Phase</b>							
	Procurement (Tender Management) (14)	5	0	2	7	7	7	5
	Implementation (6)	0	0	0	0	6	0	0
	Overall score obtained (40)	12	1	7	20	20	20	16
	overall score obtained in percentages (%)	30	2.5	17.5	50	50	100	80

From the Table, the Procuring Entity proactively disclosed a total of 21 out of the 40 proactive data points required. Out of the 21 proactive disclosure, completeness of proactive disclosure was 21 while accuracy of disclosure was 21 which is equivalent to 100 per cent.

**Table 3.0.9: Table Ranking the completeness and accuracy of data disclosure by PEs**

Sn	Procuring Entity (Pe)	Completeness Score/Number	Accuracy Score/Number	Completeness Rank	Accuracy Rank
1	STMA	20	14	4 <sup>th</sup>	3 <sup>rd</sup>
2	WEDA	22	14	1 <sup>st</sup>	3 <sup>rd</sup>
3	EKMA	14	8	7 <sup>th</sup>	7 <sup>th</sup>
4	TNMA	8	8	8 <sup>th</sup>	7 <sup>th</sup>
5	SDA	21	13	2 <sup>nd</sup>	6 <sup>th</sup>
6	MDA	20	14	4 <sup>th</sup>	3 <sup>rd</sup>
7	NEMA	20	16	4 <sup>th</sup>	2 <sup>nd</sup>
8	AWMA	21	21	2 <sup>nd</sup>	1 <sup>st</sup>

### Completeness of disclosure

From Table 3.9, WEDA ranked 1<sup>st</sup> with a completeness score of 22. This means that WEDA had 22 out of the proactive data points disclosed in the public domain. However, out of the 22 disclosure, only 14 were accurate recording an accuracy score of 14. TNMA ranked 8<sup>th</sup> among the eight PEs in completeness of disclosure with a completeness score of 8.

### Accuracy of proactive disclosure

From the Table 3.9, AWMA ranked 1<sup>st</sup> in accuracy disclosure with an accuracy score of 21. The entity's completeness score was 21. This means AWMA made 21 proactive disclosure and all the 21 disclosures are accurate.

## 3.2 REACTIVE DISCLOSURE OF PEs

Reactive disclosures were the disclosures the PES made upon request. In all, the PEs were expected to make 27 reactive disclosures.

**Table 3.0.10: Total disclosure and variance levels of PEs' reactive disclosure**

PE	Reactive Disclosure (Score out of 27)	Reactive Disclosure (variance)
STMA	19	8
WEDA	17	10
EKMA	4	23
TNMA	13	14
MDA	15	12
SDA	11	16
NEMA	15	12
AWMA	15	12

From the above Table, the PE with the most reactive disclosure was STMA whereas the least was EKMA. STMA disclosed 19 out of the 27 reactive disclosure points while EKMA disclosed 4 out of the 27 data points. STMA's disclosure variance was 8 whereas that of EKMA was 23. This suggests that STMA could disclose more data upon request.

### 3.3 OVERALL DISCLOSURE BY PEs

This section added both the reactive and proactive disclosures (67 data points) by the PEs and ranked their score to ascertain level of disclosure of each PE. The figure below presents the overall disclosure in percentages.

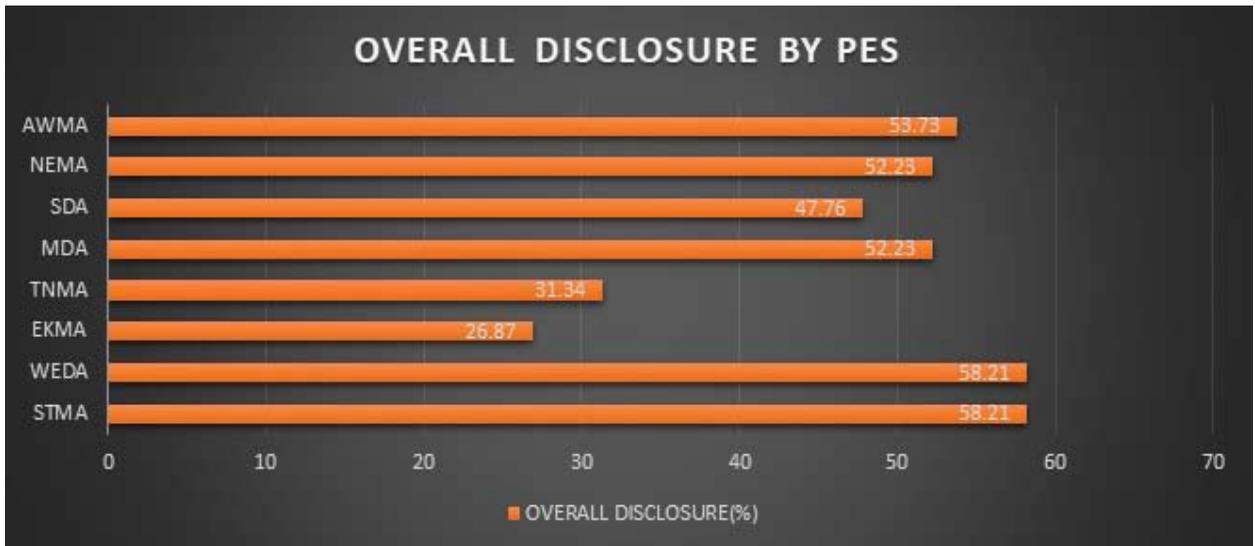


Figure 3.1: Figure: Overall disclosure by PEs

From the figure above, the PEs that obtained the highest overall score were STMA and WEDA. Each had a score of 37 which explain 58.21% of the overall disclosure score of 67. However, in the case of STMA, this current overall disclosure score is low compared with its previous overall disclosure score of 77.61% recorded in the first Assurance Study. More so, the PE that obtained the least overall score was EKMA with a score of 18 which explains 26.87%

Table 3.0.11: Overall disclosure ranking of PEs

PE	Overall proactive Disclosure	Overall reactive Disclosure	Overall Disclosure	Overall Disclosure (%)	Ranking
STMA	20	19	39	58.21	1 <sup>st</sup>
WEDA	22	17	39	58.21	1 <sup>st</sup>
EKMA	14	4	18	26.87	8 <sup>th</sup>
TNMA	8	13	21	31.34	7 <sup>th</sup>
MDA	20	15	35	52.23	5 <sup>th</sup>
SDA	21	11	32	47.76	6 <sup>th</sup>
NEMA	20	15	35	52.23	4 <sup>th</sup>
AWMA	21	15	36	53.73	3 <sup>rd</sup>

By ranking the overall disclosure by the PEs, STMA and WEDA jointly ranked 1<sup>st</sup> whereas EKMA ranked 8<sup>th</sup> among the eight PEs whose projects were taken through the Assurance Process.

## Chapter Four

### ANALYSIS OF DATA

#### 4.0 INTRODUCTION

This chapter presents the results of the data analysis for the eight (8) projects that were taken through the Assurance Process as well as the demographic characteristics of the assured projects and PEs. This section is guided by the objectives of the study.

#### 4.1 DEMOGRAPHIC CHARACTERISTICS OF ASSURED PROJECTS AND PEs

The demographic put the the study in context and perspective so that deductions, inferences and conclusions could be made.

##### 4.1.1 Funding Sources

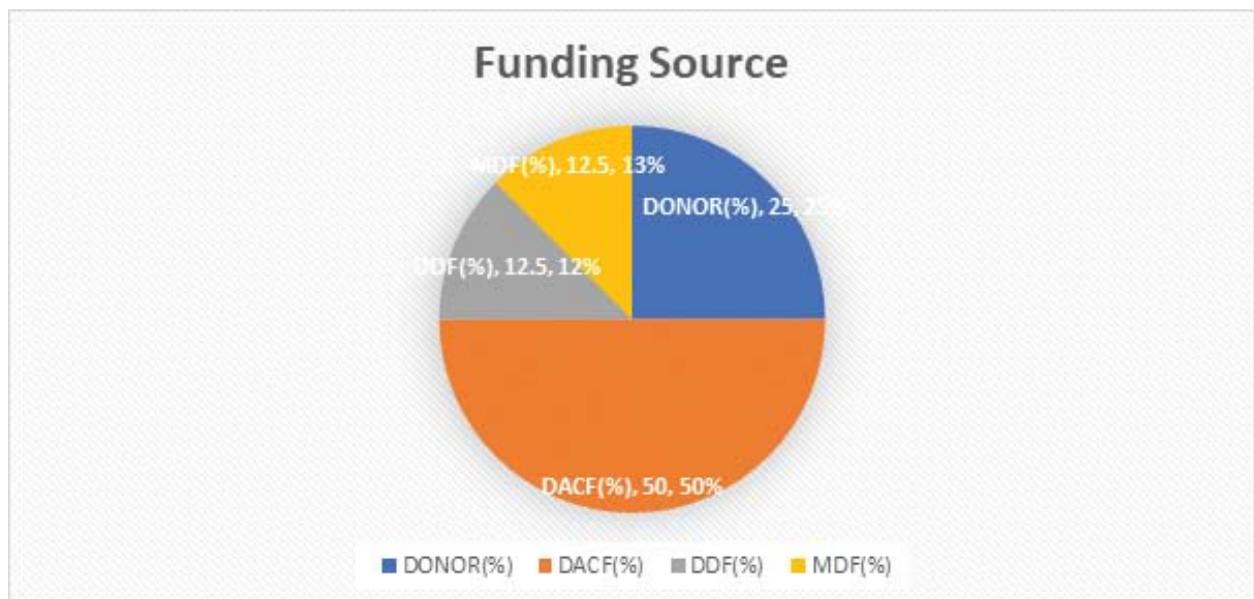


Figure 4.0.1 Sources of funding for the projects by the PEs.

The funding source for the assured projects was predominantly District Assemblies Common Fund (DACF). This was followed by Donor-funded projects with a percentage of 25% whereas Minerals Development Fund (MDF) and District Development Fund (DDF) recorded 12.5% each.

#### 4.1.2 Procurement Method

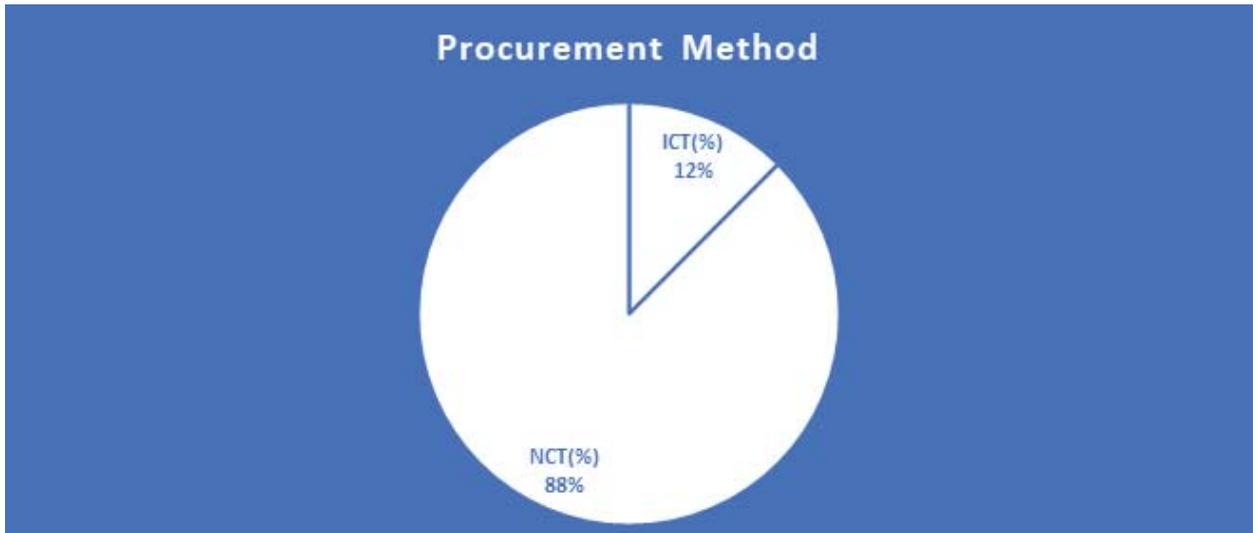


Figure 4.0.2: Procurement method for the assured projects

The assured projects were procured using National Competitive Tendering (NCT) or International Competitive Tendering (ICT) with NCT being the most dominant procurement method.

#### 4.1.3 Contract Administration

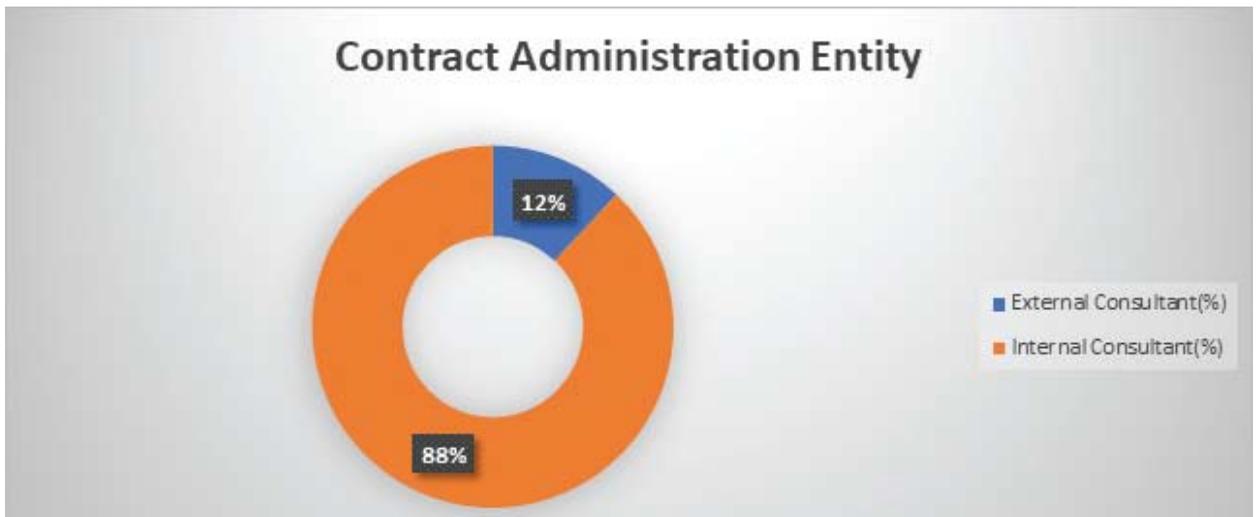


Figure 4.0.3: Contract Administration Entity of the assured projects

On project basis, most of the projects were administered by internal consultants (88%) with only 12% being administered by external consultants. Internal consultants were within the PE's outfit whereas external consultants were hired by the PE outside the PE's outfit. In this study, the internal consultants were the works department of the PE.

#### 4.1.4 PE's Participation in Assurance Process (AP)

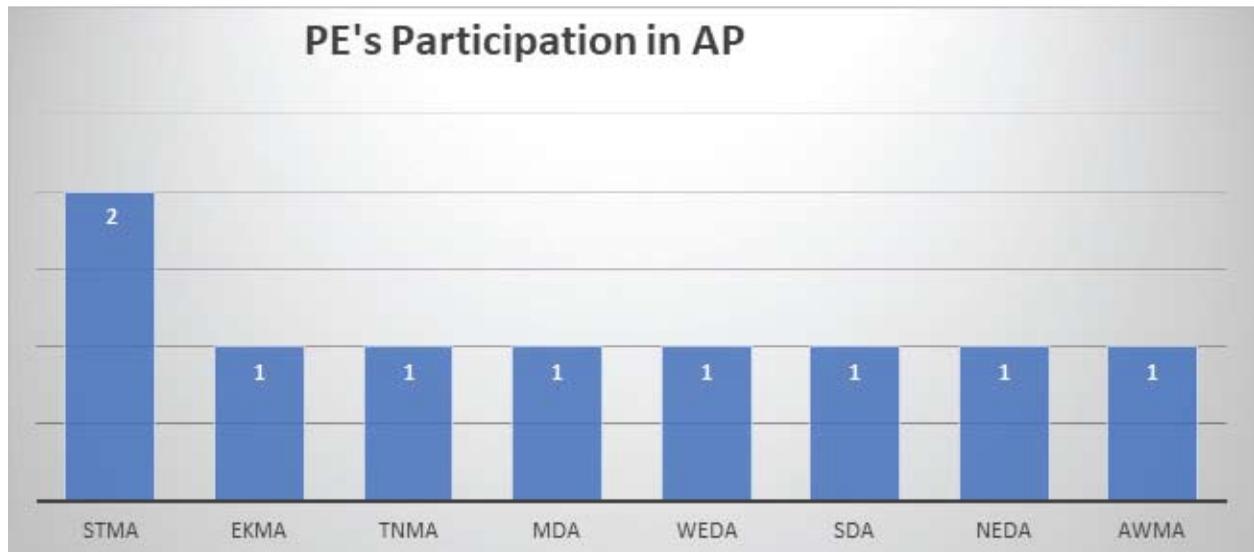


Figure 4.4: PE's participation in Assurance Process

Apart from STMA all the PEs were first time participants in Assurance Study.

**Objective one (1): To establish the accuracy and completeness of proactive disclosure by the Procuring Entities (PEs);**

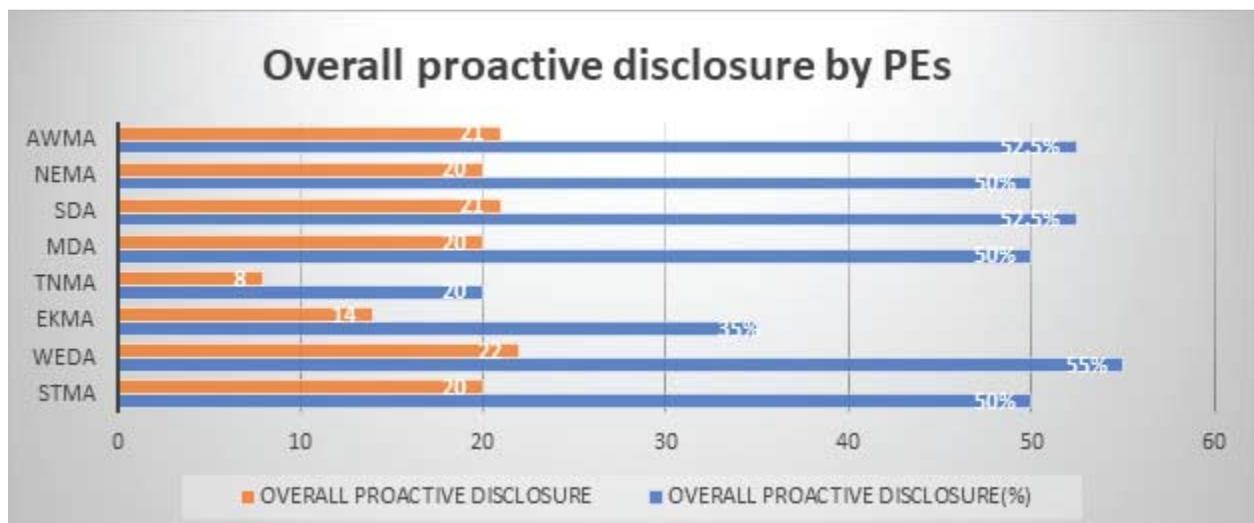


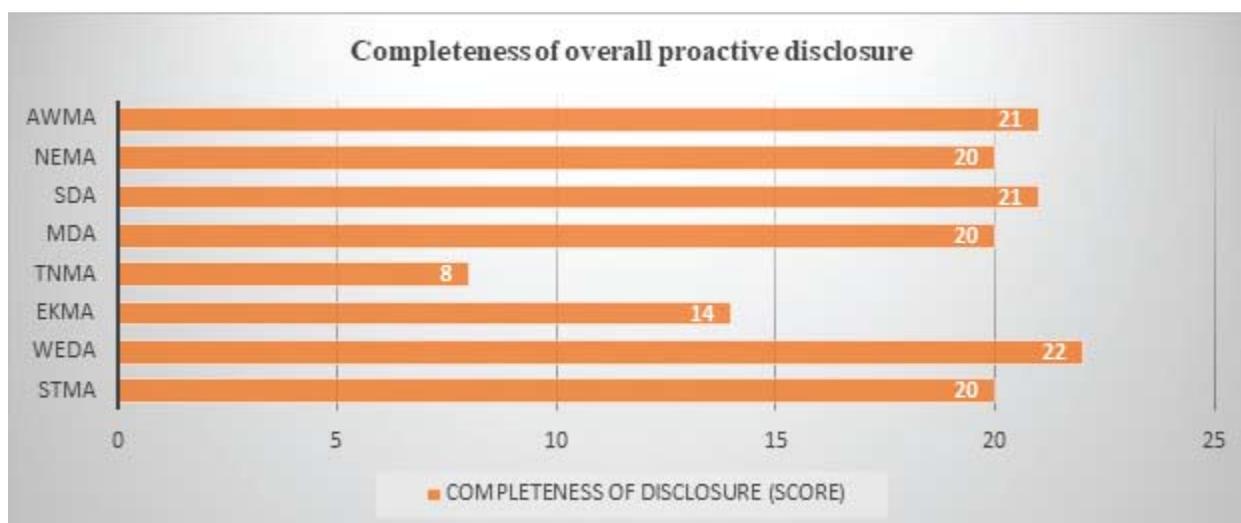
Figure 4.0.5: Total proactive disclosure by each PE

From the figure above, the PE that made the most proactive disclosure was WEDA. It made a total proactive disclosure of 22 which was 55%. Whereas TNMA made the least total proactive disclosure. TNMA made a total proactive disclosure of 8 which accounted for 8% of total disclosure.

**Table 4.0.1: Ranking of total proactive disclosure by PEs**

PE	Overall Proactive Disclosure (%)	Overall Proactive Disclosure (Out of 40 data points)	Ranking
STMA	50.00	20	4 <sup>th</sup>
WEDA	55.00	22	1 <sup>st</sup>
EKMA	35.00	14	7 <sup>th</sup>
TNMA	20.00	8	8 <sup>th</sup>
MDA	50.00	20	4 <sup>th</sup>
SDA	52.50	21	2 <sup>nd</sup>
NEMA	50.00	20	4 <sup>th</sup>
AWMA	52.50	21	2 <sup>nd</sup>

In terms of ranking, WEDA ranked 1<sup>st</sup> among the eight (8) PEs. Whereas TNMA ranked 8<sup>th</sup> in overall proactive disclosure among the eight PEs (see Table 4.1).



**Figure 4.0.6: Completeness of Disclosure by PEs**

From the figure above, the PE that made the most complete proactive disclosure was WEDA. Its completeness disclosure score was 22. Whereas TNMA made the least overall completeness disclosure. Its total completeness score was 8.

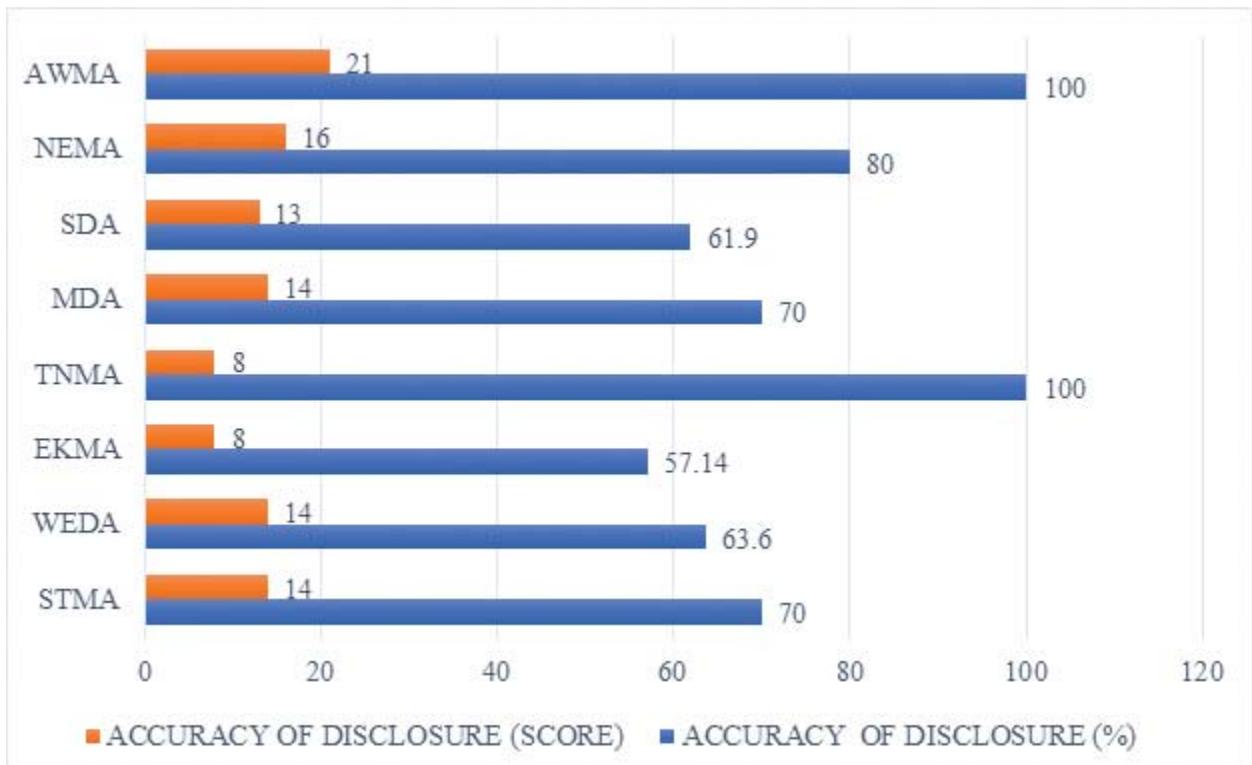


Figure 4.0.7: Accuracy of disclosure by PEs

From the figure above, the PE that made the most accurate disclosure was TNMA and AWMA with each having a percentage score of 100%. TNMA had an accuracy score of 8 out of 8 proactive disclosure data points. AWMA had an accuracy score of 21 out of 21 proactive disclosure data points. The PE that had the least in accuracy disclosure was EKMA with a percentage score of 57.14% and a frequency score of 8.

**Objective two (2): To ascertain the level of reactive disclosure and responsiveness of PEs to reactive disclosure;**

In assessing the PEs response rate to reactive disclosure, the emphasis was on the durations in terms of days it takes a PE to provide documents upon request by the Assurance Team (AT).

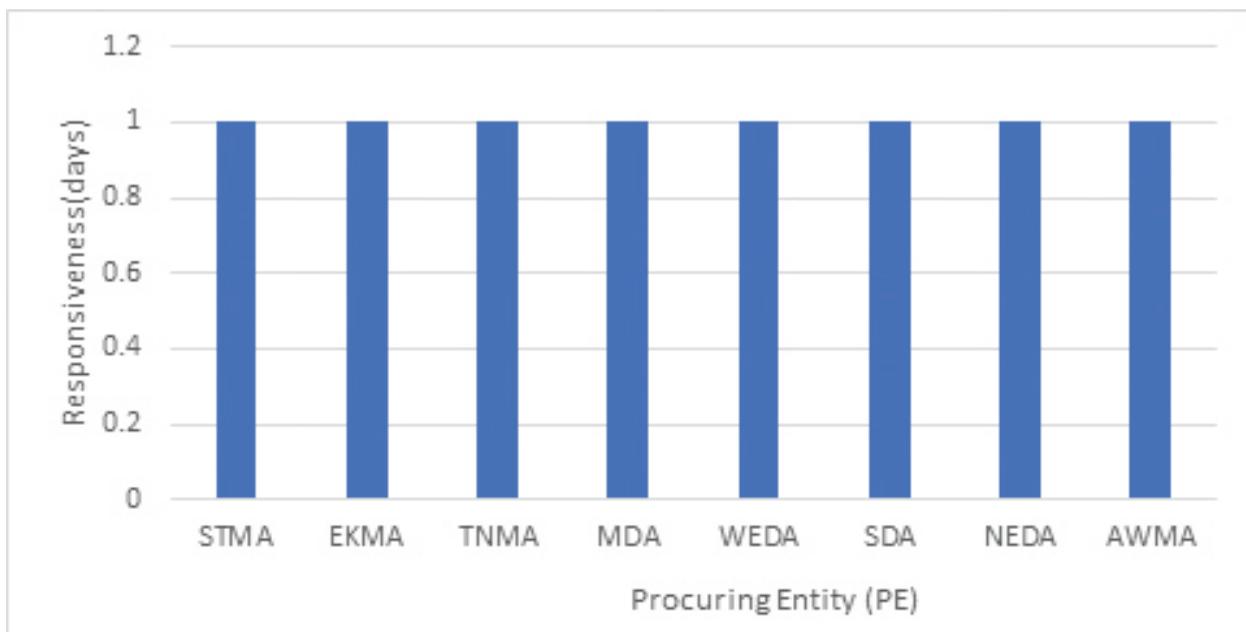


Figure 4.0.8: Responsiveness of PEs to reactive disclosure

From figure 4.4, it takes a PE not more than a day to make reactive disclosure.

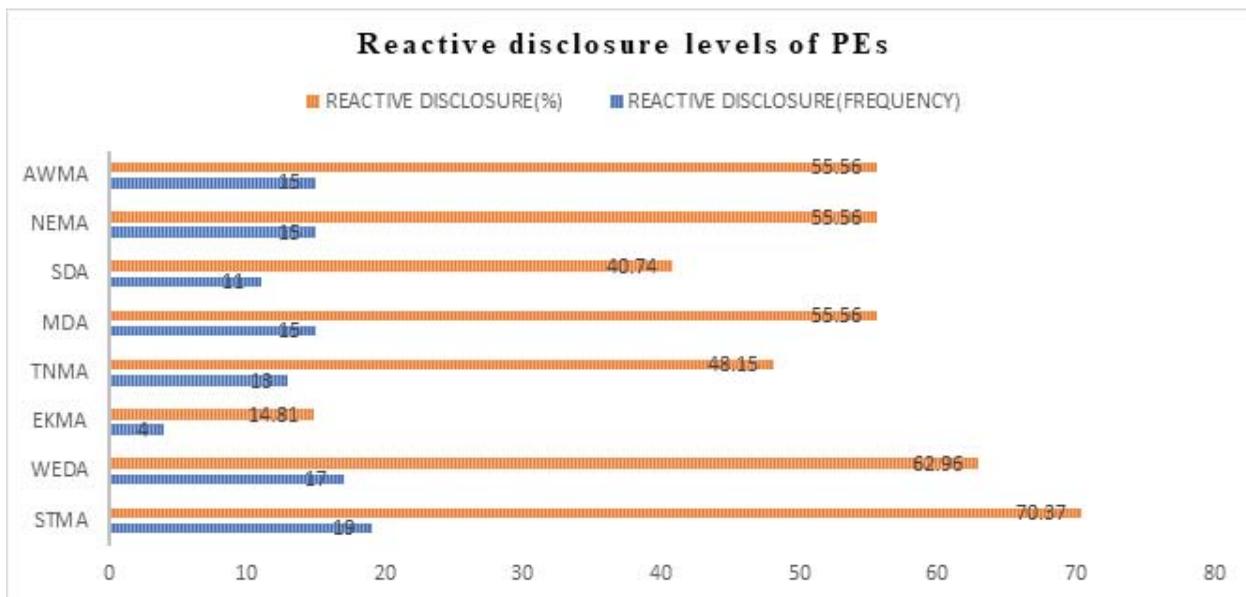


Figure 4.0.9: Level of reactive disclosure by PEs

From the above figure, the PE that made the most reactive disclosure was STMA with a frequency score of 19 which accounted for 70.37% of the reactive disclosure data points. Whereas the PE that made the least reactive disclosure was EKMA with a disclosure score of 4 accounting for 14.81% of the reactive data points.

**Table 4.0.2: Reactive disclosure ranking of PEs**

PE	Reactive Disclosure (Score out of 27 Data Points)	Reactive Disclosure (%)	Rank
STMA	19	70.37	1 <sup>st</sup>
WEDA	17	62.96	2 <sup>nd</sup>
EKMA	4	14.81	8 <sup>th</sup>
TNMA	13	48.15	6 <sup>th</sup>
MDA	15	55.56	3 <sup>rd</sup>
SDA	11	40.74	7 <sup>th</sup>
NEMA	15	55.56	3 <sup>rd</sup>
AWMA	15	55.56	3 <sup>rd</sup>

From the above table, the PE that ranked 1<sup>st</sup> in reactive disclosure was STMA whereas EKMA ranked 8<sup>th</sup> among the PEs.

**Objective Three (3): To highlight issues of concern emanating from the Assurance Study;**

The outcome of this objective is presented project basis:

**Procuring Entity:** Sekondi Takoradi Metropolitan Assembly (STMA)

**Project:** Construction of 25 No. Block of Garages and a Two-Storey Skills and Training Centre Block at Kokompe

**Table 4.0.3: Issues of Concern-STMA**

Type of issue	Observation	Comment/Recommendation
Design	<ul style="list-style-type: none"> <li>Vehicles are not able to drive into some of the garages for maintenance because the garages do not have ramps to assist vehicles to drive in, some beneficiaries are improvising ramps</li> </ul>	<ul style="list-style-type: none"> <li>Design deficiency, a suggested recommendation is for the PE to provide ramps for the garages without ramps;</li> </ul>
	<ul style="list-style-type: none"> <li>The design did not make provision for fire safety gadgets such as smoke detectors, etc. to give early signals to fire;</li> </ul>	<ul style="list-style-type: none"> <li>Design deficiency, a suggested recommendation is for the PE to include safety gadgets for the project.</li> </ul>
	<ul style="list-style-type: none"> <li>None of the garages has fire extinguisher to extinguish a fire in case of a fire outbreak;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE (STMA) to provide fire extinguishers and Ghana National Fire Service to educate garage owners and ensure compliance.</li> </ul>

	<ul style="list-style-type: none"> <li>The garages lacked change rooms, baths and toilets. This negatively impacts on hygienic conditions at the Kokompe enclave;</li> </ul>	<ul style="list-style-type: none"> <li>Design deficiency, a suggested recommendation is for the PE to ensure that future garages incorporate urinal, bath and a change room</li> </ul>
	<ul style="list-style-type: none"> <li>Some beneficiaries of the garages are modifying the garages to fit their trade use; this suggests inadequate beneficiaries' engagement at the design stage of the project;</li> </ul>	<ul style="list-style-type: none"> <li>Design deficiency. A suggested recommendation is for the PE to ensure that standardisation of future garages should be informed by the trade-use of the beneficiary.</li> </ul>
<b>Design and construction</b>	<ul style="list-style-type: none"> <li>Though a feasibility study was conducted before the project initiation, the recommendations from the feasibility study appear not to have been incorporated during the design and construction of the garages. The evidence is the presence of dampness on walls and regular ingressing of underground water into the services pits of the garages;</li> </ul>	<ul style="list-style-type: none"> <li>Design and construction deficiency; a suggested recommendation is for the PE to ensure that design and construction of future garages ought to factor recommendations emerging from the feasibility studies;</li> </ul>
<b>Security</b>	<ul style="list-style-type: none"> <li>Beneficiaries' security is compromised because there is a lack of police post and frequent police patrol, Though Kokompe is an economic hub and a lot of money moves in and out every day.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE and central government to provide 24 hours security for the Kokompe enclave</li> </ul>
<b>Fire safety</b>	<ul style="list-style-type: none"> <li>The activities of the garage owners and activities within the Kokompe enclave are generally susceptible to fire thus a fire station ought to provide for quick response to extinguishing a fire in case of any fire outbreak.</li> </ul>	<ul style="list-style-type: none"> <li>This is within the remit of PE and government.</li> </ul>
<b>Light and security</b>	<ul style="list-style-type: none"> <li>Some beneficiaries are not able to work at their garages because the garages are not connected to a power source;</li> </ul>	<ul style="list-style-type: none"> <li>This is within the remit of PE and government.</li> </ul>
<b>Contract administration</b>	<ul style="list-style-type: none"> <li>Though an amount was provided for the supply of power and water to the two-storey skills and training centre, and power to the 25 block garages, the 25 block garages are yet to be supplied with power though the project has been handed over and commissioned;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to ensure specific performance by the contractor;</li> </ul>

<b>Sanitation and hygiene</b>	<ul style="list-style-type: none"> <li>• Because the garages do not have urinal, a number of the beneficiaries use the back of their garages as a ‘urinal of convenience’ leaving a stench around the garages since there is no water to ‘flush’</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to provide urinal and water for the garages;</li> </ul>
<b>Sanitation</b>	<ul style="list-style-type: none"> <li>• Improper disposal of waste (both liquid and solid) at the Kokompe enclave poses a threat to life and the environment</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to provide Waste collection containers at vantage points for waste collection and segregation at Kokompe;</li> </ul>
<b>Accessibility and Power</b>	<ul style="list-style-type: none"> <li>• Some of the garage owners have abandoned their garages because the garages are not connected to a power source. Also, some garage owners have turned their garages to a different use like hair salon because vehicles are not able to access their garages;</li> </ul>	<ul style="list-style-type: none"> <li>• Design deficiency, a suggested recommendation is for the PE to liaise with garage owners and fix ramps to the garages to make them accessible by vehicles ;</li> <li>• A suggested recommendation is for the PE to ensure that the garages are connected to a power source.</li> </ul>



Some garage beneficiaries are modifying their garages to fit their trade use.



Standardization ought to be informed by trade use to avert post-occupancy modification to fit trade use.



Beneficiaries of the garages are not able to use their service pits because it is always full of underground water.



Rising damp on walls due to rising underground water by capillary action. Evidence of not considering the recommendations from the feasibility study at the design and construction stages of the project.



Garage owners have improvised ramps to make vehicles access garages for maintenance.



Garage turned into hair salon due to lack of ramp for vehicular accessibility and light for operations.



Abandoned garage because the garage is not connected to power source though the owner has improvised to fit trade.



Improper disposal of liquid waste poses threat to the environment.



Garage owners have turned the back of their garages into 'urinal of convenience' because the garages have no urinal.



The Kokompe enclave needs at least Waste collection Containers for collection of waste.

*Picture 1: Infographics with regards to the construction of the 25 Standardised garages at Kokompe*

**Procuring Entity:** Effia-Kwesimintsim Municipal Assembly

**Project:** Rehabilitation of 1.6 km WAMCO-Effiakuma Road with (3 x 2) m Double Box Culvert 12m long with Drains and Culvert Approach Filling at CDH

**Table 4.0.4: Issues of Concern-EKMA**

Type of issue	Observation	Comments/Recommendations
<b>Drainage</b>	<ul style="list-style-type: none"> <li>The functional integrity of the new box culverts risks being undermined if the whole stretch of drainage connecting the inlet and the outlet of the culvert is not dredged and de-silted for easy flow of water;</li> </ul>	<ul style="list-style-type: none"> <li>Design deficiency and it is within the remit of the PE and government.</li> </ul>
<b>General Bill Item</b>	<ul style="list-style-type: none"> <li>Road users' safety is undermined due to inadequate construction signages to communicate with road users;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to ensure the contractor makes provision.</li> </ul>
<b>Design and Construction</b>	<ul style="list-style-type: none"> <li>The old and the new culverts could be linked to enhance water flow and avert depression due to drifting of base and sub base materials</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE and contractor should make this possible.</li> </ul>
	<ul style="list-style-type: none"> <li>Providing a retaining wall to link the old and the new culverts could avert the incidence of depression due to drifting of the sub-base and base materials</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE and contractor should make this possible.</li> </ul>



There is a need for dredging to enhance the easy flow of water.



Evidence of inadequate construction signs to communicate to road users.



Providing a retaining wall to link the old and the new culverts could avert the incidence of depression due to drifting of the sub-base and base materials.



The old and the new culverts could be linked to enhance water flow and avert depression due to drifting of base and sub base materials.

**Picture 2:** Infographics with regards to the rehabilitation of the 1.6 WAMCO-Effia road

**Procuring Entity:** Shama District Assembly:

**Project:** Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper Nchaban

**Table 4.0.5: Issues of Concern-SDA**

Type of issue	Observation	Comments/Recommendations
<b>Health and Safety at Construction Site</b>	<ul style="list-style-type: none"> <li>The safety of workers is undermined as none of the construction workers at the time of the visit by the AT was not in appropriate work gear.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to ensure contractor complies.</li> </ul>
<b>Construction</b>	<ul style="list-style-type: none"> <li>Internal disable features of the building ought to be enhanced to make it accessible to the beneficiaries by providing ramps, and providing toilet facilities that are disabled friendly.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to ensure contractor complies.</li> </ul>

<b>Preliminary Bill Item</b>	<ul style="list-style-type: none"> <li>• There is no site office, store or even a first-aid post at the site though they are preliminary items requisite to executing the project.</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to ensure contractor complies.</li> </ul>
<b>Preliminary Bill Item</b>	<ul style="list-style-type: none"> <li>• The construction site ought to be hoarded especially that the site is within the built area of the school.</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to ensure contractor complies.</li> </ul>
<b>Quality Management</b>	<ul style="list-style-type: none"> <li>• Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to be resourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</li> </ul>
<b>Procurement Management</b>	<ul style="list-style-type: none"> <li>• One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registration by contractors with Public Sector PEs in Ghana to be eligible to participate in tendering organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only three (3) firms participated in the National Competitive Tendering (NCT).</li> </ul>	
	<ul style="list-style-type: none"> <li>• The diameter of the roof hooks is small and functionality is likely to be compromised due to possible corrosion as a result of exposure to the sea breeze.</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to ensure bigger diameter hooks that are anti-rust are used.</li> </ul>



The site ought to be hoarded from the public.



The diameter of the roof hooks is small its functionality is likely to be compromised due to possible corrosion because of exposure to the sea breeze



Workers work without appropriate PPEs thus endangering their safety at work.



Quality of concrete works could not be guaranteed as payment was based only on the quantum of work done.

**Picture 3:** *Infographics with regards to the construction of 100 capacity Dormitory at Nchaban*

**Procuring Entity:** Mpohor District Assembly

**Project:** Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum Dominase.

**Table 4.0.6: Issues of Concern-MDA**

<b>Type of issue</b>	<b>Observation</b>	<b>Comments/Recommendations</b>
<b>Quality Management</b>	<ul style="list-style-type: none"> <li>Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to be resourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</li> </ul>
<b>Procurement Management</b>	<ul style="list-style-type: none"> <li>One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registrations by contractors with Public Sector PEs in Ghana to be eligible to participate in tenders organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only three (3) firms participated in the National Competitive Tendering (NCT).</li> </ul>	
<b>Time overrun</b>	<ul style="list-style-type: none"> <li>Completed 3 weeks ahead of schedule</li> </ul>	
<b>Cost overrun</b>	<ul style="list-style-type: none"> <li>Savings of GH¢ 82.75 was made</li> </ul>	
<b>Tender responsiveness</b>	<ul style="list-style-type: none"> <li>The date of business registration as indicated on the business certificate is inconsistent with the date on the company's profile, there is the need to reconcile the two facts;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to get in touch with the contractor to clarify and also ensure duly diligence in subsequent tendering</li> </ul>

<b>Design</b>	<ul style="list-style-type: none"> <li>No provision of toilet/urinal for the pupil;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation tha the PE could subsequently provide a detached toilet facility to serve both the old existing and new schools;</li> </ul>
	<ul style="list-style-type: none"> <li>No rain gutter to harvest water and prevent water splashing onto the surfaces of the painted surfaces to stain them</li> </ul>	<ul style="list-style-type: none"> <li>PE could incorporate rain gutters in subsequent designs</li> </ul>
<b>Accessibility</b>	<ul style="list-style-type: none"> <li>Access to the facility is deplorable</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE and GES to ensure that the accessibility is improved;</li> </ul>
<b>Location and Address</b>	<ul style="list-style-type: none"> <li>The school has no signpost indicating the name of the school or house number or a digital address number</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE and GES to ensure the name and address of the school are provided.</li> </ul>



Access to the school needs improvement.



This newly built school block like the existing old school blocks has no provision for urinal and toilet for the pupils.



Quality of concrete could not be guaranteed to be as specified since no quality check on concrete was carried out. Valuation for payment was based on the quantum of work, not quality of work especially concrete works.



Standardization ought to be informed by trade use to avert post-occupancy modification to fit trade use.

*Picture 4: Infographics with regards to the construction of 3-unit classroom block at Adum Dominase*

**Procuring Entity:** Wassa East District Assembly

**Project:** Construction of 1 No. Out-Patient Department (OPD) Block at Atobiase

**Table 4.0.7: Issues of Concern-WEDA**

Type of issue	Observation	Comments/Recommendations
<b>Change in scope</b>	<ul style="list-style-type: none"> <li>Contract sum must be revised to reflect the change in scope due to the change in the floor area of the building by the contractor during project implementation;</li> </ul>	A suggested recommendation is for the PE to revise contract sum
<b>Water provision</b>	<ul style="list-style-type: none"> <li>Both the old and the new OPD Blocks will need water reservoir and pump to pump water from the nearby borehole for use since the facilities are not connected to the water source;</li> </ul>	A suggested recommendation is for the PE to connect both existing and old OPD block to a water source for regular water supply
<b>External works</b>	<ul style="list-style-type: none"> <li>Road to the facility is in a deplorable state and ought to be fixed to enhance access to the facility;</li> <li>The externals of the facility need a drainage system to safely carry water from the compound of the OPD blocks thereby curbing the gulley formed due to erosion at the premise .</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to fix the road and drainage challenges to enhance accessibility;</li> </ul>
<b>Quality Management</b>	<ul style="list-style-type: none"> <li>Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to be resourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</li> </ul>

<b>Procurement Management</b>	<ul style="list-style-type: none"> <li>• One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registrations by contractors with Public Sector PEs in Ghana to be eligible to participate in tenders organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only three (3) firms participated in the National Competitive Tendering (NCT).</li> </ul>	
<b>Health and Safety at Construction Site</b>	<ul style="list-style-type: none"> <li>• The site must be hoarded to protect the public from the danger of the construction activities;</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to ensure compliance since the provision was made for it under the preliminary section of the Bill of Quantities</li> </ul>
<b>Design</b>	<ul style="list-style-type: none"> <li>• The design did not provide internal ramps to aid the disabled to access elevated floors, rooms within the OPD block;</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to ensure the buildings disable friendly;</li> </ul>
<b>Time overrun</b>	<ul style="list-style-type: none"> <li>• The project is already behind schedule by nine (9) months as a result of delays in honouring payment to the contractor. The scheduled completion date was 14<sup>th</sup> April 2020.</li> </ul>	<ul style="list-style-type: none"> <li>• PE and government ought to ensure prompt disbursement of funds to the contractor to curb further delay of the project.</li> </ul>



The total floor of the building as designed is different from what has been implemented by the contractor; accordingly, there is the need to adjust the contract sum to reflect what is delivered by the contractor.



The externals of the facility need a drainage system to safely carry water from the compound of the OPD blocks thereby curbing the gully formed due to erosion at the premises.



Both the old and the new OPB Blocks will need water reservoir and pump to pump water from the nearby borehold for use since the facilities are not connected to the water source.



Quality of concrete could not be guaranteed to be as specified since no quality check on concrete was carried out. Valuation for payment was based on the quantum of work, not quality of work especially concrete works.

***Picture 5: Infographics with regards to the construction of 1 No. Outpatient department block at Atobiase***

**Procuring Entity:** Tarkwa Nsuaem Municipal Assembly (TNMA)

**Project:** Upgrading of 2-Paid Parking (Lot 1)

**Table 4.0.8: Issues of Concern**

Type of issue	Observation	Comments/Recommendations
<b>Site Management</b>	<ul style="list-style-type: none"> <li>Improper storage of boards and quarry at the site is a compromise on good housekeeping practices at site and risk safety at the site;</li> </ul>	<p>A suggested recommendation is for the PE to implore contractor to practice good housekeeping at the site.</p>
<b>Health and Safety at Construction Site</b>	<ul style="list-style-type: none"> <li>Site is located at the central business district but no construction signs are warning the public against the danger of the construction activities;</li> </ul>	<p>A suggested recommendation is for the PE to implore contractor to provide since they are part of the items covered under the preliminary section of the Bill of Quantities;</p>
<b>Procurement Management</b>	<ul style="list-style-type: none"> <li>One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registrations by contractors with Public Sector PEs in Ghana to be eligible to participate in tenders organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only three (3) firms participated in the National Competitive Tendering (NCT).</li> </ul>	
<b>Quality Management</b>	<ul style="list-style-type: none"> <li>Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<p>A suggested recommendation is for the PE to be resourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</p>



Improper housekeeping at site endangers workers' safety.



Poor material storage practices on site are a risk to workers' safety

**Picture 6:** *Infographics with regards to the upgrading of 2 paid parking*

**Procuring Entity:** Nzema East Municipal Assembly (NEMA)

**Project:** Construction of Cassava Processing Factory at Bokro

**Issues of Concern**

**Table 4.0.9: Table Issues of concern-cassava processing factory Bokro**

Type of issue	Observation	Comments/Recommendations
<b>Time overrun</b>	<ul style="list-style-type: none"> <li>The projected completion date for the project was January 2019 but the current status is about 90 per cent completed. The project is behind schedule by 23 months as of December 2020 due to the ill health of the Contractor.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to explore alternative measures to get the works completed;</li> </ul>

<p><b>Supervision</b></p>	<ul style="list-style-type: none"> <li>• Though an Engineer was assigned by the PE to the project for supervision, logistical challenges and the distant location of the project have made frequent visit and supervision by the Engineer very challenging;</li> <li>• No clerk of works was assigned to the project for daily supervision and reporting to ensure specific performance and compliance by contractors to project requirement;</li> <li>• The contractor has fixed noggins and joists at the main hall of the factory through the Bill of Quantities did not prescribe that;</li> </ul>	<ul style="list-style-type: none"> <li>• A suggested recommendation is for the PE to assign a clerk of work to complement the Project Engineer in project supervision. In the interim, an arrangement could be made with the National Service Secretariate of Ghana to post persons with the requisite knowledge to the PE's outfit (e.g., graduates in construction Engineering, Building Engineering, Civil Engineering, Building Technology, Construction Technology), then the PE will, in turn, assign/ station the persons at project sites as clerk of works for daily supervision and frequent reporting.</li> </ul>
<p><b>Procurement Management</b></p>	<ul style="list-style-type: none"> <li>• One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registrations by contractors with Public Sector PEs in Ghana to be eligible to participate in tenders organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only three (3) firms participated in the National Competitive Tendering (NCT).</li> </ul>	

<b>Quality Management</b>	<ul style="list-style-type: none"> <li>Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to be re-sourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</li> </ul>
<b>Construction</b>	<ul style="list-style-type: none"> <li>Defective roof sheets and leaking spots should be made good;</li> </ul>	<ul style="list-style-type: none"> <li>A suggested recommendation is for the PE to enjoin the contractor to repair the defect.</li> </ul>



NEMA ought to explore other means of getting the project completed due to the ill health of the contractor since the beneficiaries need the facility for their business.



Leakages and defective roof members ought to be made good.



The contractor has worked beyond the scope of works by providing ceiling members at the main factory though they were meant only for the offices as described in the Bill of Quantities.

*Picture 7: Infographics with regards to the construction of Cassava processing factory at Bokro*

**Procuring Entity:** Ahanta West Municipal Assembly (AWMA)

**Project:** Construction of CHPS Compound at Yarbiw

**Table 4.0.10: Issues of Concern-AWMA**

Type of issues	Observation	Comments/Recommendations
<b>Quality Management</b>	<ul style="list-style-type: none"> <li>Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.</li> </ul>	<p>A suggested recommendation is for the PE to be resourced by the government with at least a resourced mini-laboratory to aid in performing the basic quality test. In the interim, PE could fall on a third party who is well-resourced to assist in ensuring quality compliance once they cannot carry out quality tests;</p>
<b>Supervision</b>	<ul style="list-style-type: none"> <li>Though an Engineer was assigned by the PE to the project for supervision, logistical challenges and the distant location of the project has made frequent visit and supervision by the Engineer very challenging;</li> <li>No clerk of works was assigned to the project for daily supervision and reporting to ensure specific performance and compliance by contractors to project requirement;</li> </ul>	<p>A suggested recommendation is for the PE to assign a clerk of work to complement the Project Engineer in project supervision. In the interim, an arrangement could be made with the National Service Secretariate of Ghana to post persons with the requisite knowledge to the PE's outfit (e.g., graduates in construction Engineering, Building Engineering, Civil Engineering, Building Technology, Construction Technology), then the PE will, in turn, assign/station the persons at project sites as clerk of works for daily supervision and frequent reporting.</p>
<b>Procurement Management</b>	<ul style="list-style-type: none"> <li>One of the beliefs that informed the introduction of the new PPA registration of contractors to replace the multiple registrations by contractors with Public Sector PEs in Ghana to be eligible to participate in tenders organised by the PEs was to lower the cost incurred by contractors in tendering and increase firms' participation in competitive tendering, however, the effect has not been felt yet as only four (4) firms participated in the National Competitive Tendering (NCT).</li> </ul>	

<b>Accessibility</b>	<ul style="list-style-type: none"> <li>The rough nature of the road to the facility makes driving to the facility to access health care very difficult. Grading could be immediate relief measure.</li> </ul>	A suggested recommendation is for the PE to improve the road to the facility to make it accessible by cars.
	<ul style="list-style-type: none"> <li>The facility does not have a digital address number for easy location by Ambulances in case of emergency.</li> </ul>	A suggested recommendation is for the PE and Ghana Health Service to laise with Ghana Post for a Digital address number
<b>Fire Safety</b>	<ul style="list-style-type: none"> <li>The facility is without fire detectors (eg. Smoke detectors) and extinguishers give early fire warning and extinguish respectively</li> </ul>	A suggested recommendation is for the PE to provide one for the facility.
<b>Procurement and Design</b>	<ul style="list-style-type: none"> <li>The facility is without staff accommodation hence no health staff is stationed at the facility by Ghana Health Service to administer primary health care to the community</li> </ul>	A suggested recommendation is for the PE and Ghana Health Service consider revising designs for CHP compounds to incorporate at least an accommodation for staff
<b>Operations Management</b>	<ul style="list-style-type: none"> <li>The facility closes at 4 pm each day and citizens cannot access health service after 4 pm.</li> </ul>	Ghana Health Service may consider deploying its staff on a rotational/ shift basis so that the community can access health care 24 hours every day.
<b>Disable friendliness</b>	<ul style="list-style-type: none"> <li>Recovery room and the toilet facilities could not be accessed by both disable staff and clients</li> </ul>	Design deficiency, A suggested recommendation is for the PE and Ghana Health Service could laise to improve upon the disable friendliness of the facility
<b>Direction and digital address</b>	<ul style="list-style-type: none"> <li>There is no sign and direction post as well as a digital address for direction and location of the facility.</li> </ul>	A suggested recommendation is for the PE to ensure that signpost and digital address are provided.



The facility is without staff accommodation and the facility closes by 4pm each day. No health staff is stationed at the facility to administer health care to after 4pm.



The facility is without fire safety gadgets to give early warning signals of fire and possibly quench the fire in case of an outbreak.



**Picture 8:** *Infographics with regards to the construction of CHP Compound at Yarbiw*

#### 4.2 CoST OVERRUN ANALYSIS ON PROJECT-BY-PROJECT BASIS

The Table below presents the analysis on cost overrun with respect to each project.

**Table 4.0.11: Project by Project Analysis on Cost overrun**

PE	INITIAL COST(GH¢)	PAYMENTS TO DATE	COST AT COMPLETION(GH¢)	REMARKS
STMA	3,454,989.45		3,437,861.70	A savings of 17,127.75 was made. Project is completed and variations (additions) were within the contingency sum.
WEDA	329,965.65			The initial cost ought to be revised downwards to reflect the change in scope due to reduction in total floor area of the project at implementation stage by the contractor. Though the project is not completed, cost overrun is not likely as accounts are being adjusted. No variation in terms of addition to the work has occurred.

EKMA	5,707,993.83			The contractor is yet to receive 1st payment for works done so far and no variation so far has occurred
TNMA	539,675.88	248,250.90		Payments to date is commensurate with 46% of work done disclosed by the PE. The progress of work at site is just about 46% completion. Since there has not been any scope change cost overrun is not likely
MDA	290,519.10		290,436.35	All variations were within the provisions of the contingency sum. A savings of GH¢ 82.75 was made
SDA	750,781.96			No variation so far, cost overrun is not envisaged, substructure works are done.
NEMA	382,263			Project is near 90% completion and cost of variations is within the contingency sum provided thus cost overrun is not likely
AWMA	307,949.98		307,949.98	Project is completed at no cost overrun; variations (additions) were within the contingency sum
NOTE USD 1= GH¢ 5.9				

Most of the PEs were not able to disclose the cost at completion inclusive of the final payment. This raises issues about contract closure. Whether or not the projects were actually or properly closed.

### 4.3 TIME OVERRUN ANALYSIS ON PROJECT-BY-PROJECT BASIS

**Table 4.0.12: Project by Project Time Overrun Analysis**

PE	START DATE	DURATION	COMPLETION DATE (PROJECTED)	COMPLETION DATE	REMARKS
STMA	5 <sup>th</sup> January, 2015	Twelve (12) Calendar Months	22 <sup>nd</sup> December , 2015	10 <sup>th</sup> Feb 2017	Time overrun of 13 months. Delay was partly due to unwillingness on the part of beneficiaries to release their land on time for the project because they were not certain of government's (PE's) commitment to completing the project as scheduled as well as the conditions of agreement with the PE.
WEDA	14 <sup>th</sup> November, 2019	Six (6) Calendar Months	14 <sup>th</sup> May, 2020		Time overrun of 6 months as at December, 2020. The delay is largely as a result of delayed payment from the financier to the contractor. More time overrun is envisaged if payments are not made to contractor timeously.
EKMA	August, 2020	Eight (8) Calendar Months	April, 2021		Progress is not encouraging as current work status is about 45% with less than 3 months to projected completion date. Time overrun is envisaged if activities are not fast tracked

<b>TNMA</b>	12th August, 2020	Eight (8) Calendar Months	12th April, 2021		Progress is encouraging as current work status is about 90% with less than 3 months to projected completion date. Time overrun is not envisaged
<b>MDA</b>	6th September, 2019	Three (3) Months	18th November 2020		No time overrun occurred. Project was completed ahead of schedule by less than a month.
<b>SDA</b>	13th April, 2020	Twelve (12) Calendar Months	12th April, 2021		Progress is not encouraging as current work status is about 40% with less than 6 months to projected completion date. Time overrun is envisaged if activities are not fast tracked
<b>NEMA</b>	25th September, 2018	Four (4) Calendar Months	25th January, 2019		Time overrun of 23 months as at December, 2020. Time overrun is due to the ill health of the contractor. More time overrun is envisaged if the situation is not remedied.
<b>AWMA</b>	31st October, 2019	Six (6) Calendar Months	30th April, 2020		No time overruns. Project was completed ahead of schedule by 3 months as at December 2020.

Apart from AWMA and MDA all the projects by the PEs suffered or is likely to suffer time overrun.

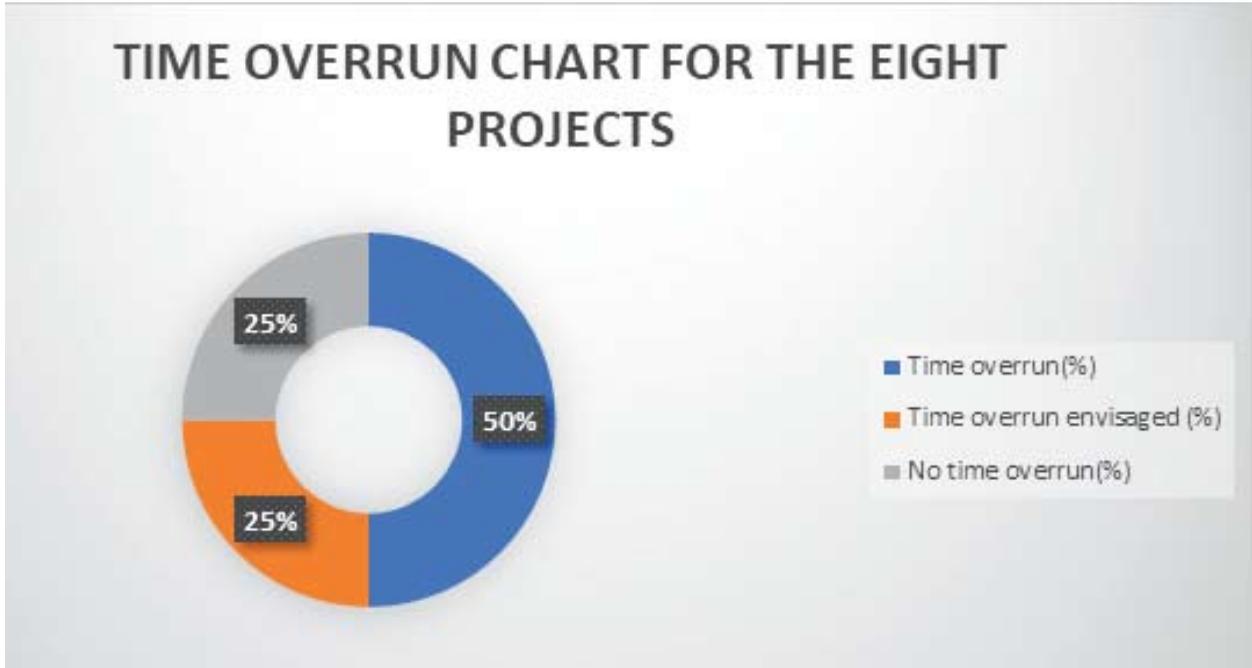


Figure 4.0.10: Figure: Time overrun chart analysis for the eight projects executed by the PEs

The chart suggests 50% of the project suffered time overrun while per the progress of work 25% of the projects are likely to suffer time overrun. This suggests at least half of the projects procured by the PEs were not delivered as scheduled.

## *Chapter Five*

### **KEY FINDINGS**

#### **5.0 INTRODUCTION**

The main aim of the study was to generate assurance report from disclosures by eight Procuring Entities in Ghana using CoST's Infrastructure Data Standards (IDS) and formulate measures to address the issues of concern emanating from the assurance study.

The objectives that guided the study were as follows:

1. To establish the accuracy and completeness of proactive disclosure by the Procuring Entities (PEs);
2. To ascertain the level of reactive disclosure and responsiveness of PEs to reactive disclosure;
3. To highlight issues of concern emanating from the Assurance Study;
4. To recommend corrective measures to address the highlighted issues of concern in procuring infrastructure by the PEs.

#### **5.1 KEY FINDINGS-GENERAL**

Generally, concerning completeness and accuracy of disclosure by the PEs, this study discovered that the highest score for completeness of disclosure was 22 out of the 40 data points assessed whereas the highest score for accuracy of disclosure was 21 out of the 40 data points. WEDA ranked 1<sup>st</sup> with a completeness disclosure score of 22. This means that WEDA had 22 out of the 40 proactive data points disclosed in the public domain. With the accuracy of disclosure AWMA ranked 1<sup>st</sup> with an accuracy score of 21. This means AWMA made 21 proactive disclosure and 21 was accurate. More so, PEs' responsiveness to reactive disclosure was one (1) day. This implies it takes 1 day for PEs to reactively disclosed.

The issues of concern emanating from the assurance study included that the value of works done recommended for certification and payment by the PEs is based only on the quantum of work done; PEs are under-resourced to check the quality of work done especially concrete works.

Apart from STMA and EKMA, whose projects were donor-funded and supervised by consultants, the remaining PEs did not engage resident clerk of works for daily supervision to ensure specific performance by contractors.

It was also revealed that participation of indigenous/domestic contractors in contracts funded through donor sources averaged at 8 tenderers. However, the number almost halved (3-4) for DACF and IGF funded-projects due to issues associated with delays in disbursement.

None of the PEs conducted a comprehensive feasibility studies prior to project initiation apart from STMA. However, it was revealed that although STMA conducted a feasibility study before construction began; key recommendations were not fully considered during project design and implementation.

Other issues identified included; none adherence to health and safety protocols on project sites and none inclusion of ancillary facilities to make facilities user-friendly (thus, budgets of PEs appeared to be centred on the cost of the works only). No provision for firefighting equipment in all the facilities provided by PEs.

## 5.2 KEY FINDINGS-PROJECT AND PE SPECIFIC

On a project-by-project basis or assessing PEs performance in the light of the objectives of the study, this study unravelled the following key findings:

- **Construction of 25 No. Block of Garages and a Two-Storey Skills and Training Centre Block at Kokompe-Takoradi (STMA)** - the assurance study discovered that STMA made a total of 20 proactive disclosure ranking 4<sup>th</sup> in total proactive disclosure. Total complete disclosure was 20 out of 40 proactive data points whereas out of the 20 complete disclosure 14 were accurate. Among the eight PEs that took part in the assurance study, STMA emerged 4<sup>th</sup> in the completeness of disclosure and 3<sup>rd</sup> in the accuracy of disclosure. The PE's responsiveness to reactive disclosure was a day.  
The issues of concern that emerged included: though an amount was provided for the supply of power and water to the two-storey skills and training centre, and power to the 25 block garages, the 25 block garages are yet to be connected with power though the project has been handed over and commissioned. Some beneficiaries of the garages are modifying the garages to fit their trade use; this suggests inadequate beneficiaries' engagement at the design stage of the project.
- **Rehabilitation of 1.6 km WAMCO-Effiakuma Road with (3 x 2) m Double Box Culvert 12m long with Drains and Culvert Approach Filling at CDH (EKMA)** - the assurance study revealed that the Procuring Entity proactively disclosed a total of 14 out of the 40 proactive data points required ranking 7<sup>th</sup> among the eight PEs. Out of the 14 proactive disclosure, completeness of proactive disclosure was 14 while accuracy of disclosure was 8. Among the eight PEs that took part in the assurance study, EKMA emerged 7<sup>th</sup> in the completeness of disclosure and 7<sup>th</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day.

The main issues of concern included: road users' safety is undermined due to inadequate construction signages to communicate to road users, and the functional integrity of the new box culverts risks being undermined if the whole stretch of drainage connecting the inlet and the outlet of the culvert is not dredged and de-silted for easy flow of water.

- **Construction of 1 No. Out-Patient Department (OPD) Block at Atobiase (WEDA)** - the assurance revealed that the Procuring Entity proactively disclosed a total of 22 out of the 40 proactive data points required and ranked 1<sup>st</sup> in total disclosure. Out of the 22 proactive disclosure, completeness of proactive disclosure was 22 while accuracy of disclosure was 14. Among the eight PEs that took part in the assurance study, WEDA emerged 1<sup>st</sup> in the completeness of disclosure and 3<sup>rd</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day.

The main issues of concern included: Contract sum must be revised to reflect the change in scope due to the change in the floor area of the building by the contractor during project implementation; the project is already behind schedule by nine (9) months as a result of delays in honouring payment to contractor when the assurance study was being conducted. The scheduled completion date was 14<sup>th</sup> April 2020.

- **Upgrading of 2-Paid Parking (Lot 1) – TNMA** - the assurance concludes that the Procuring Entity proactively disclosed a total of 8 out of the 40 proactive data points required. Out of the 8 proactive disclosure, completeness of proactive disclosure was 8 while accuracy of disclosure was 8. Among the eight PEs that took part in the assurance study, TNMA emerged 8<sup>th</sup> in the completeness of disclosure and 7<sup>th</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day.

The main issues of concern included: Improper storage of boards and quarry at the site is a compromise on good housekeeping practices at site and risk safety at the site, and site is located at the central business district but no construction signs are warning the public against the danger of the construction activities. Among others, it is recommended that the PE ought to implore contractor to provide construction signs to communicate to the public since they are part of the items covered under the preliminary section of the Bill of Quantities. Also, PE should implore contractor to practice good housekeeping at the site.

- **Construction of 1 No. 3-Unit Classroom Block with Ancillary Facilities at Adum Dominase** - the assurance study unravelled that the Procuring Entity proactively disclosed a total of 20 out of the 40 proactive data points required and ranked 4<sup>th</sup>. Out of the 20 proactive disclosure, completeness of proactive disclosure was 20 while accuracy of disclosure was 14. Among the eight PEs that took part in the assurance study, MDA emerged 5<sup>th</sup> in the completeness of disclosure and 3<sup>rd</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day.

The main issues of concern included: value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the

quality of work done most especially the quality (strength) of concrete works as specified by PE and No provision of toilet/urinal for the pupil.

- **Construction of 100 Capacity Dormitory with Ancillary Facilities for School for the Deaf (Lot 1) Upper, Nchaban (SDA)** - the assurance study revealed that the Procuring Entity proactively disclosed a total of 21 out of the 40 proactive data points required and ranked 2<sup>nd</sup> among eight PEs. Out of the 21 proactive disclosure, completeness of proactive disclosure was 21 while accuracy of disclosure was 13. Among the eight PEs that took part in the assurance study, SDA emerged 2<sup>nd</sup> in the completeness of disclosure and 6<sup>th</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day. The main issues of concern included: The construction site ought to be hoarded especially that the site is within the built area of the school, and Value of works done recommended for certification and payment is only based on the quantum of work done, PE is under-resourced to check the quality of work done most especially the quality (strength) of concrete works as specified by PE.
- **Construction of Cassava Processing Factory at Bokro (NEMA)** - the assurance study unravelled that the Procuring Entity proactively disclosed a total of 20 out of the 40 proactive data points required and ranked 4<sup>th</sup>. Out of the 20 proactive disclosure, completeness of proactive disclosure was 20 while accuracy of disclosure was 16. Among the eight PEs that took part in the assurance study, NEMA emerged 4<sup>th</sup> in the completeness of disclosure and 2<sup>nd</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day. The main issues of concern included: The projected completion date for the project was January 2019 but the current status is about 90 per cent completed. The project is behind schedule by 23 months as of December 2020 due to the ill health of the Contractor; though an Engineer was assigned by the PE to the project for supervision, logistical challenges and the distant location of the project have made frequent visit and supervision by the Engineer very challenging.
- **Construction of CHPS Compound at Yarbiw (AWMA)** - the assurance study found out that the Procuring Entity proactively disclosed a total of 21 out of the 40 proactive data points required and ranked 2<sup>nd</sup>. Out of the 21 proactive disclosure, completeness of proactive disclosure was 21 while accuracy of disclosure was 21. Among the eight PEs that took part in the assurance study, NEMA emerged 2<sup>nd</sup> in the completeness of disclosure and 1<sup>st</sup> in the accuracy of disclosure. The PEs' responsiveness to reactive disclosure is a day. The main issues of concern included: the rough nature of the road to the facility makes driving to the facility to access health care very difficult, the facility does not have a digital address number for easy location by Ambulances in case of emergency, and the facility is without fire detectors (eg. Smoke detectors) and extinguishers, to give early fire warning and extinguish respectively.

## Chapter Six

# RECOMMENDATIONS

### 1.1 RECOMMENDATIONS

In line with the fourth (4<sup>th</sup>) objective of the assurance study it is recommended that:

#### Procuring Entities (PEs):

- PEs are encouraged to adopt CoST's Formal Disclosure Requirement (FDR) to strengthen information disclosure in their outfit, as proactive disclosure by the PEs was not sufficient;
- PEs are encouraged to enhance their websites to be able to disclose information relating to project and contracts. Also undertake regularly update of data disclosed on the websites, social media platforms and other public disclosure platforms.
- PEs are encouraged to ensure consistency of disclosed data on all their platforms for disclosure.
- PEs are encouraged to collaborate with CoST Sekondi-Takoradi in the disclosure of project and contract information via the Information Platform for Public Infrastructure (disclosure portal) developed by CoST Sekondi-Takoradi.
- PEs are encouraged to conduct feasibility studies for all projects and incorporate the recommendations into the project design and implementation.
- PEs are encouraged to ensure that Health and Safety Protocols are adhered to by contractors throughout the project implementation stage.
- PEs are encouraged to abstain from the culture of not pricing preliminary bills but instead assign a percentage of the works bill to be the cost of preliminary. This makes it difficult to monitor to ensure that contractors provide the very specifics;
- PEs are encouraged to provide firefighting equipment in all the facilities constructed to fight fire in case of any; and also incorporate firefighting equipment in all future facilities.
- AWMA should consider incorporating staff accommodation in future CHPS compounds so that health professionals could be stationed within or nearby facilities to administer primary health care in emergency cases;

- NEMA should consider assigning a clerk of work to complement the Project Engineer in project supervision. In the interim, an arrangement could be made with the National Service Secretariat of Ghana to post persons with the requisite knowledge to the PE's outfit (e.g., graduates in Construction Engineering, Building Engineering, Civil Engineering, Building Technology, Construction Technology), then the PE will, in turn, assign/station the persons at project sites as clerk of works for daily supervision and frequent reporting;
- TNMA ought to request the contractor to practice good housekeeping at the site;
- WEDA is advised to fix the road and drainage challenge to enhance access to the facility especially by vehicles;
- MDA could subsequently provide a detached toilet facility to serve both the new and existing school blocks;
- SDA should ensure that contractor provides site office, project site hoarding and Personal Protective Equipments and Wears to employees since they are preliminary items requisite to execute the project and have been paid for by the client (PE) under the preliminary bill;
- EKMA may consider dredging and de-silting the whole stretch of drainage connecting the inlet and the outlet of the culvert else the functionality of the culvert will be compromised;
- STMA should consider providing ramps to aid access to the garages;
- STMA ought to ensure future garages are trade specific and beneficiary centred (urinal, bath and a change room) to ensure standardised garages that are fit for purpose;
- In the interim, STMA should be resourced to revive its testing laboratory to service other adjoining PEs (subnational governments). Alternatively, PEs could fall on a third party who is well-resourced to assist in ensuring quality compliance.

### **Government:**

- Government through the Public Procurement Authority (PPA) is encouraged to work with CoST to realign the Government Procurement Portal to capture data points in line with CoST's IDS to promote transparency;
- Government through PPA is encouraged to issue a standard disclosure template for infrastructure projects, this should be accompanied with guidelines on how data can be disclosed. The CoST IDS provides for such a standard.
- As a long-term measure, the government should resource the PEs with Laboratories to aid in performing the basic quality test.

## OTHER STAKEHOLDERS

- MSG should work with professional bodies in built environment, civil society partners, and other key stakeholders to advocate for reform in the delivery of public infrastructure;
- The media, community champions and other key stakeholders should be involved to popularise the assurance findings and recommendations, and use it as a tool for advocacy and social accountability;
- MSG should collaborate with participating local authorities, community-based groups, traditional authorities and others to from district citizen monitoring groups to;
  - disseminate assurance findings,
  - monitor the implementation of assurance recommendations,
  - validate disclosed project and contract information and
  - monitor project implementation

## 6.2 IMPLICATIONS

The assurance report that this study has generated has policy, social and academic implications. Policy-wise, it informs MSG, PEs, Government 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 academia, it contributes to the existing body of literature on infrastructure assurance, infrastructure transparency and social accountability. It will also form the basis for future assurance studies.

### 6.3 A RECAP OF SOME ACHIEVEMENTS/PROGRESS MADE WITH REGARDS TO THE FIRST ASSURANCE REPORT

**Table 4.0.13 A Summary of Achievements Made Concerning the First Assurance Study**

PE's	PROJECT(S)	ISSUES OF CONCERN RAISED	ACHIEVEMENT(S)
Sekondi-Takoradi Metropolitan Assembly (STMA)	Lot 1: Construction of lno. 32 partitioned market shed and external works-Diabene	No provision of toilet and water facility for users of the market, this has a negative impact on hygienic conditions at the market	A temporary urinal has been provided in addition with a water tank/ reservoir though it is yet to be connected to a water source.
Sekondi-Takoradi Metropolitan Assembly (STMA)	Construction of a 3 four-storey library for Takoradi and its environs	The library session is not in operation as it has not been stuffed with furniture, books, computers, internet, etc.	The library is in operation now though not fully stuffed
Sekondi-Takoradi Metropolitan Assembly (STMA)	Construction of a 3 four-storey library for Takoradi and its environs	No signpost to indicate the name of the facility and aid direction to the facility	Signpost has been mounted indication the name of the facility
Department of Urban Roads (DUR)	Lot 2: Upgrade of selected roads in Essikado-Ketan sub metro	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.	The contractor began watering the road frequently when he resumed activities at the site
		Project is in the 8 <sup>th</sup> month, 10 months more to completion and drainage works are estimated to be 30% completed; road works are yet to be tackled;	The entire contract is about 95% completed. The road is tarred and markings are underway.

## 6.4 REFERENCES

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