A VALUE FOR MONEY ANALYSIS

OF ABFA

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EXECUTIVE SUMMARY

In fulfilment of our oversight role for the transparent, efficient, and equitable use and management of Ghana's petroleum revenues, the Africa Centre for energy Policy (ACEP), in partnership with Friedrich-Ebert-Stiftung (FES) conducted a four-day field visit, beginning 11th July, 2017 to assess the social, economic, and environmental impact of oil revenue disbursement for the construction of assembly hall, dining hall, and a kitchen at Swedru School of Business in the Central Region of Ghana; payment for the construction of a 2-storey dormitory block at Dormaa Senior High School in the Brong Ahafo Region, and the Rehabilitation of the Science resource Centre at Nalerigu Senior High School in the Northern Region of Ghana. This VFM analysis shall form the basis for advocacy on efficient use of oil revenues for sustainable development.

A summary of key findings and recommendations from the field visit to each of the projects are presented below:

1. Rehabilitation of Science Resource Center at Nalerigu Senior High School in the Northern Region of Ghana

According to the 2015 reconciliation report on the Petroleum Holding Funds, an amount of GHC 61,006.75 was disbursed for the rehabilitation of the science resource center at Nalerigu SHS. Between 2015 when ABFA was disbursed to date, no rehabilitation works has happened on the science resource center in Nalerigu SHS. The only recent rehabilitation was completed in 2012; after the Ministry of Education had awarded a contract in 2011, through multiple sole-sourcing to Messrs Zidra Fisheries & Enterprise Limited (P.O. Box AN. 16626, Accra-North) to renovate the science resource centre at a contract sum of about GHC104,659.53. The project was however executed and completed in 2012 by AL RAS ENT, a sub-contractor who is based in Bolgatanga.

In 2015, oil revenues were disbursed for the renovation of a science resource centre at Nalerigu SHS, the same project which appears to have been completed three years earlier. It is still not clear what the entire GHC61,006.71 disbursed by the Ministry of Finance to the project in 2015 was used for. According to the school authorities and students, no rehabilitation work took place on the science resource center from 2015 to

2017. The Ministry of Education and Ministry of Finance were formally consulted in August, 2017 to clarify the discrepancies but are yet to reconcile the figures.

On assessing the 2012 project, it was observed that the project was characterized by high inefficiencies and accounted for by the 19 months of time overrun and associated GHC 16,445.38 in cost overrun. This could be attributable to weak oversight and delayed fund releases. There was little value for the money for the investment in the rehabilitation work done. Teachers intimated that work done in 2012 only solved 20%-40% of the needs of the Science Resource Center at the time, and that the center was rarely in use at the time of field visit (July 2017) due to factors of depreciation over a 5-year period.

Another key observation is that there remains a coordination and consultation problem between schools and the Ministry of Education regarding school investment decisions. This affects project delivery and asset maintenance. The school and the district-level GES were not involved in the decision to renovate the science resource center. Meanwhile the Ministry of Education (Accra) explained that the selection of the project was done at the national level at a time of emergency.

The report recommends that the Ministry of Finance, Ministry of Education and Auditor General take immediate steps to investigate how the disbursed funds in 2015 were used. These institutions must strengthen monitoring and evaluation of how every pesewa is spent in supporting education and national development. Again, funds administration should be decentralized to remove bureaucracies that accompany centralized funds administration which cause delays. There should also be proper consultation with schools to understand and provide their prioritized needs in order to achieve better, shared outcomes.

2. Payment for the construction of a two-store dormitory block at Dormaa Senior High School in the Brong Ahafo Region of Ghana.

Dormaa Senior High School in the Dormaa municipality of the Brong Ahafo Region was a beneficiary of the Ministry of Education's emergency interventions program for the implementation of the new Senior High School 4-year program. This program was designed to tackle the problem of overcrowding in senior high schools following the change in the school program.

According to the 2015 Reconciliation Report on the Petroleum Holding Fund, in 2015, an amount of GHC

281,057.07 from the Annual Budget Funding Amount (ABFA) was allocated to the construction of a two-story dormitory block in the Dormaa Senior High School. The Value for Money analysis done on the dormitory, funded by oil revenues, was done to ascertain the value derived from the expenditure of oil revenues in education.

Due to the urgency of the emergency interventions program, Consultants and Contractors awarded contracts were selected via the 'Multiple Sole Sourcing' method. The Ministry of Education was given the authority to use this method by the Public Procurement Authority (PPA).

The contract was awarded to Nkaosah Company Limited on 24th March 2011. The Officer-in-Charge of the project was Barijesira Architects, a private consultancy firm. The contract sum was GHC 778,604.05. The budget size was based on the drawings from the consultant and the scope of work. The Scope of the contract was to construct a two 2 story dormitory block, sanitary services, teacher's quarters and a fence wall and external services.

Work on the project was completed in April 2013 with minimal cost and time overruns. There were no visible negative environmental or socioeconomic impacts of

the construction of the building. There has been improved ease of ensuring discipline among the students and a reduction in communicable diseases attributable to improved ventilation. Most importantly the issues of overcrowding and housing students in a dilapidated structure have been resolved. The project served as a source of employment for the unskilled labour in the Dormaa Municipality.

Key findings include a general lack of information about the uses of oil revenues. None of the stakeholders was aware that they were beneficiaries of oil revenues. All stakeholders in Sunyani and Dormaa in the Brong Ahafo region were not aware of the details of the project. This showed a general lack of involvement of relevant stakeholders in the process of project planning and execution.

The Value for Money Analysis done on this project shows a high level of satisfaction in the project outcome. The quality of the dormitory shows quality purchases of construction material while staying within the budget. Efficient use of construction materials is also evident. Most importantly the dormitory block has achieved the objective of providing suitable accommodation for a large number of male student. Though we can conclude that there was value for money in this project, there is a

possibility that a higher level of value for money would have been achieved if the project was assigned to another school which had more pressing needs since two similar projects were assigned to Dormaa Secondary School and completed between 2010 and 2013.

3. Construction of an assembly hall, dining hall, and kitchen at Swedru School of Business in the Central Region of Ghana

In 2015, a sum of GHC243,805.49 from oil revenues was disbursed to the Swedru School of Business (SWESBU) for the construction of 2,500 seater capacity assembly/dining hall with an attached kitchen (the project). The project was assessed to provide an evidence-based evaluation on the progress of work done and how efficiently the funds have been spent on the project since its award. The project has currently been stalled due to non-disbursement of funds to complete the project. As of the time of visit to the project site, it was unclear as to whether the project will be completed or not. Again, the project which was expected to have been completed within eighteen (18) calendar months had incurred a time overrun of seven months (as of the time of field visit in July, 2017) mainly due to the delay in the disbursements of funds. The assessment thus finds that value for money was not

achieved. This adds to the statistics of oil funded projects which continue to suffer funding delays, contributing to the inefficient spending of oil revenues. The report recommends, among others, that the spending of the ABFA should be narrowed to fewer projects within at most two selected (2) pro-poor sectors, for example education and agriculture. This will ensure that funds are adequate for projects and disbursed in a timely manner so as to avoid delays in project delivery.

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LIST OF ACRONYMS

ABFA	Annual Budget Funding Amount
ACEP	Africa Centre for Energy Policy
AESL	Architecture and Engineering Services Limited
AAU	Association of African Universities
FES	Friedrich-Ebert-Stiftung
GDP	Gross Domestic Product
GETFund	Ghana Education Trust Fund
GES	Ghana Education Service
GHC	Ghana Cedis
GOG	Government of Ghana
JHS	Junior High Schools
J. S. S.	Junior Secondary School
MDG	Millennium Development Goals
NDC	National Democratic Congress
NPP	New Patriotic Party
NSHS	Nalerigu Senior High School
OECD	Organization for Economic Co- operation and Development
PPA	Public Procurement Authority
PTA	Parents-Teacher Association
PWD	Public Works Department
SSS	Senior Secondary School
SHS	Senior High School
SWESBU	Swedru School of Business
VFM	Value for Money

PART ONE

INTRODUCTION

1.0 Background

In the 21st Century, people need to acquire specific skill-set in order to thrive in the knowledge driven economy. These skills are largely developed through education. Education plays a crucial role in the economic and social growth of any country, regardless of its national wealth. Therefore, human resource development through education is considered an important determinant of economic growth and an effective vehicle for reducing inequality and absolute poverty.

Available evidence suggests that education is associated among other things with GDP growth. According to a recent OECD report, providing every child with access to education and the skills needed to participate fully in society would boost GDP by an average 28% per year in lower-income countries and 16% per year in high-income countries for the next 80 years. Thus, most developing countries, including Ghana, have committed substantial resources over the last few years

(Børge Brende & Norway., 2015)

to expand and improve their education systems. In the case of Ghana, the constitution mandates that all efforts are made to make education gradually accessible and progressively free for all citizens. In light of this, previous governments have, within a period of five years (2011-2015), spent a total amount of GHS30,644,781,450 representing an average of 23.5% of total government expenditures (national budget). This investment has paid off since primary education (MDG 2A) is becoming universal and gender parity in primary school (MDG 3) has been attained.

As basic education is becoming universal and easily accessible in Ghana, it introduces a new challenge to secondary education in Ghana. It is estimated that close to 50 percent of JHS graduates who pass, do not have access into SHS due largely to lack of funds and accessibility. Therefore, new targets and strategies must be devised to prioritize access to secondary education. According to the Ministry of Finance, "Ghana's middle income status will also require more secondary level graduates with the relevant skills to continue their education and/or enter the labor market, hence investing in secondary education at this time will improve the human capital of the country, and also improve long-term competitiveness, access to jobs and improve people's lives and incomes".

(Solberg, 2015)
(UNDP, 2015)
(Ministry of Education, 2016)

1.2 Educational Input, Output, Outcomes, and Quality

1.2.1 Educational Inputs

Educational inputs on the other hand are services that are designed or procured to enhance the likelihood of student success and may be such things as the trained teacher to student ratio, quality of tutoring, student to classroom ratio, textbook per students, availability of resource centres, the quality of curriculum, etc. These are services that come into the educational system. More importantly, it is the manner in which these services are processed that determines the outputs and outcomes of the students. Educational inputs are factors that are subject to policy manipulation, and include characteristics of teachers, pupils, facilities, curriculum, fiscal and other resources necessary for the maintenance or change of the educational enterprise. In a broader sense, contextual influences may also be considered as inputs.

1.2.2 Educational Output and Outcome

Outputs typically refers to changes in student achievement, completion rates, certification, skills, and certain attitudes and values. Outcomes, if distinguished from outputs, are conceptualized as the long-term consequences of education such as employment, earnings and changes over time in attitudes, values, and behavior.

(Adams, 1993)
(Adams, 1993)
(Fairneather, 1991)

1.2.3 Educational Quality

Academic (educational) program quality is best understood as a set of discrete dimensions, independently measuring faculty quality, student quality, size, resources, and overall prestige. Quality pertains also to how well the school or system prepares students to become responsible citizens and instills attitudes and values relevant to modern society. Quality thus encompasses how well the education system does the job of accommodating modern market-oriented skills to traditional, home-based values and needs.

The President of Ghana, H.E. Nana Akufo-Addo in addressing the opening session of the 14th General Conference and Golden Jubilee anniversary of the Association of African Universities (AAU) in Accra on June 6, 2017, said "We need to ensure that the curriculums we offer are relevant to the skill needs of the job market. Our products should have transferable skills to enable them to cope with the realities of a modern-day world of work." "We are not doing well in research, and we are not at all doing well in Science and Engineering. It is, therefore, not surprising that we are not meeting the demand of the labour market.

By this statement, the President called for a paradigm shift. Ghana and for that matter, the African Continent is hungry for new outputs and outcomes from the educational systems. The outputs the country desires require huge inputs: investments, commitment and monitoring.

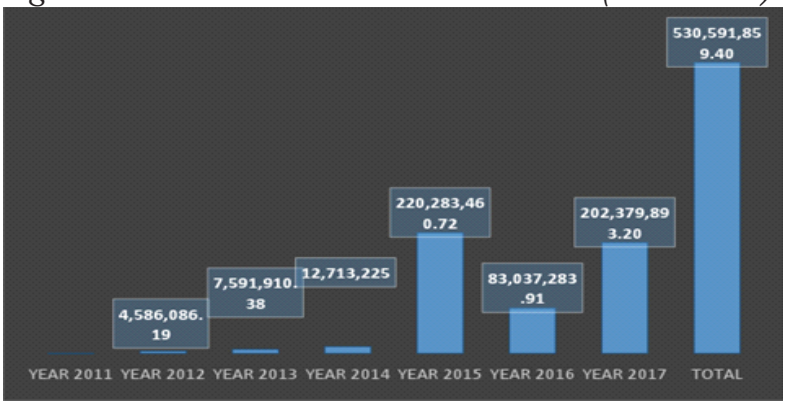
1.3 Oil Revenue Investment in Ghana's Education Sector

Ghana, a new comer to the league of oil-producing nations recognizes that the resource is finite and that proceeds must be invested sustainably in strategic areas that will sustain the economy even when the oil resource is long gone. In 2011, the Petroleum Revenue Management Act (Act 815), which was amended in 2015, was passed to guide oil revenue investments. Act 815 has set out areas in section 21(3) that may be prioritized by the Minister for petroleum revenue investment; "Physical infrastructure and service delivery in education" is one of them.

Until 2017, education was never named as one of four priority areas. Nonetheless, the sector has benefited from the Annual Budget Funding Amount (ABFA) over the years through the priority areas of roads and other infrastructure, capacity building, and agriculture modernization (figure 1).

(H.E. Nana Addo Dankwa Akufo-Addo, 2017)

Figure 1: ABFA contribution to education (2011-2017)



Note: *The 2017 figure represents three quarters of the year 2017 and not the entire year.*
Source: ACEP

By September 2017, about GHC 530.59 million, representing 11.5% of total ABFA between 2011 and 2017, was invested in about 312 projects across the various levels of education. Out of these were 286 capital projects.

In 2015, a sum of GHC243,805.49 was reported by the Ministry of Finance to have been disbursed to the Swedru School of Business for the construction of an assembly hall/dining hall and kitchen complex (the project). That same year, two other projects at Dormaa Senior High School and Nalerigu Senior High School in the Brong-Ahafo and Northern regions respectively benefited from the oil revenues.

GHC 281,057.07 was paid for work done on the construction of a two-storey dormitory block at Dormaa SHS, whereas GHC61,006.75 was also disbursed for the rehabilitation of science resource centre at Nalreigu SHS. Through a value for money (VFM) audit, this report provides an evidence-based evaluation of the status and impacts of the ABFA-funded projects at the Swedru School of Business (SWESBU), Dormaa SHS, and Nalerigy SHS.

1.4 The Concept Of Value For Money Analysis Of ABFA-Funded Projects In Education

Value for Money Analysis (VFM) is a monitoring and evaluation mechanism that involves making value judgements about the benefits and losses associated with projects based on relevant facts and established benchmark. It answers the question of whether or not for every currency unit invested in a project, there is equal and/or better hard and/or soft returns. In other words, VFM analysis is about maximizing the impact of each Cedi spent by the government to improve the lives of Ghanaians. The purpose of the VFM drive is to develop a better understanding and articulation of costs and results so that more informed and evidence-based policy choices can be made. This is a process of continuous improvement.

1.5 ACEP's VFM framework

In the analysis of value for money regarding oil revenue investments, ACEP has developed a framework that serves as a guide. This is outlined below:

1. Project identification: this focuses on how the project was selected and whether the project selection was needs-based or otherwise.

2. Project tendering process: this section describes the process by which the project contractor was selected for the contract award; whether by a competitive tendering process or by other means.

3. Project contract award: this describes briefly who the contract was awarded to, the contract sum, the contractperiod, and the scope of work. The elements of contract award provide the benchmark against which actual project execution can be contractor delivers the specifications of the project on time and within cost.

4. Project funding: this identifies the processes involved in arriving at the contract sum to ascertain whether or not efficiency was embedded. The source(s) of funding are also assessed for their sustainability which have effects on project delivery.

5. Project execution: It compares project implementation with project plan to assess the impacts on variations, if any. This involves evaluation of projects while on-going.

6. Project completion details: While project execution assesses project impact during execution, this thematic discusses the details of works that have been completed of the works carried out on the project, its status and outstanding works to be done.

7. Project economic analysis: this evaluates efficiency of spending by analyzing whether the project incurred any cost and/or time overrun(s). It is theorized that time overrun invariably will lead to cost overrun due to the effects of inflation and the concept of time value of money.

8. Socio-economic impacts: here, the impacts on the social and economic well-being of the expected project beneficiaries, both direct and indirect, are assessed.

9. Project challenges: this assesses the key challenges the project has faced since its execution.The first four thematic areas are categorized under a broader theme of contract transparency, while the fifth and sixth themes are classified under project cost assessment.

1.6 Organization of this Report

The rest of the report is in three parts. Part two considers VFM analysis of the project at Nalerigu SHS. Part three does same for the project in Dormaa SHS, and the last part looks at Swedru School of Business. The key findings and recommendations are made to ensure that the oil revenues are put to their highest and best use.

PART TWO

VALUE FOR MONEY ANALYSIS OF AN OIL-FUNDED PROJECTS: THE CASE OF THE REHABILITATION OF THE SCIENCE RESOURCE CENTRE AT NALERIGU SENIOR HIGH SCHOOL IN THE NORTHERN REGION OF GHANA.

2.0 Background

According to the 2015 Report on Petroleum Holding Fund, the government of Ghana spent 61,006.75 Ghana Cedis on the rehabilitation of the Science Resource Centre at Nalerigu Senior High School. The purpose of the field visit and value for money (VFM) analysis was to find out whether or not after two years of having received support from the ABFA, the project actually existed and to evaluate the impacts (both positive and negative) this has generated. The approach to the analysis was based on the VFM framework described in the introductory part of the report.

2.1 About Nalerigu Senior High School

The Nalerigu Senior High School (NSHS) is located in Nalerigu, it is a small town in the East Mamprusi District in the Northern Region of Ghana. Nalerigu is the capital town of the Mamprusi people, the seat of the Paramount Chief of NaYiRi. It is also the location of the Baptist Medical Centre.

Picture 1: Map showing the location of Nalerigu

Source: Google Map [9]

Nalerigu Senior High School started as a Middle Boarding School in 1947. The school metamorphosed or was turned into a Teacher Training College in 1965. The last batch of the Training College completed in 1975. The Training College was converted to a Secondary School and called Nalerigu Agricultural Secondary School. On November 4, 1972, the first batch of students totaling seventy (70), made up of 67 boys and 3 girls were admitted and reported on campus. This date became the birthday of the Nalerigu Agricultural Secondary School, which ran only for one year. From 1973 to 2003, it became Nalerigu Secondary

[9] See https://www.google.com.gh/maps/dir//Nalerigu/@10.5237701,-0.4051473,13z/data=!4m8!4m7!1m0!1m5!1m1!1s0xfd536af052c7a93:0x1fe600737de810cb!2m2!1d-0.3701276!2d10.5237728hl=en

School. It finally became the Nalerigu Senior High School in 2004. Change in government policies accounts for the change in the names of the school. The total population of the school at the time of field visit in July 2017 was 1050, comprising 625 males and 425 females.

2.2 About the Science Resource Centre at Nalerigu Senior High School

The science Resource Centre, the subject of this VFM analysis used to be a small science laboratory that existed before the early 1990s. In 1994, an extension was made to the lab. The lab later graduated into a Science Resource Centre which was supposed to serve a cluster of Senior High Schools for practical lessons. These schools include Bunkprugu SHS, Walewale SHTS, Nakpanduri SHS, Wulugu SHS, and Gambaga Girls' SHS which joined in later on in 2008. The resource centre has a laboratory(lab) office and three other labs assigned to Chemistry, Biology, and Physics practicals.

Due to its presently dilapidated nature and lack of equipment, the Science Resource Centre no longer serves the cluster of schools. Walewale Senior High Technical School now owns a lab. The bus for the resource centre has also been grounded for three years now, making it near impossible for science students to

embark on educational field trips. There are currently 258 students studying courses in the Sciences at Nalerigu SHS. Of these, 215 are male and 43 are female. Science courses offered include General Science, Agricultural Science and Home Science.

2.3 Research Methodology

This section explains the sets of methods adopted for the value for money analysis. The qualitative research method was used because the empirical evidence for this assessment could only be found through field visits to verify information made publicly by the government.

2.3.1 Data Sources and Data Collection Method

As per data sources and collection, both primary and secondary data were collected for the analysis. During field visits to Nalerigu, Tamale, WaleWale and Bolgatanga, primary data were collected mainly through one-on-one interviews and focal group discussions using semi-structured questionnaires which were open-ended in nature. This was done in order to get new insights on the research and also to confirm information released by the government in the 2015 reconciliation report on petroleum holding fund.

2.3.2 Sampling Method and Sampling Techniques

A mixed method of sampling was adopted in the field survey. The heads of the school, teachers, representatives at the GES office and respondents from the Ministry of Education and Ministry of Finance were purposively selected. Purposive sampling was adopted because these were persons in authority who were expected to have in-depth knowledge to speak to the issues.

Science students were purposively selected from the mix of students studying different subjects at Nalerigu SHS because they were deemed as the direct beneficiaries of the rehabilitation work. Specific science students were however randomly sampled with the support of the school authority but with deliberate attempt to have an even distribution of the genders. Other respondents were sampled by the snowballing technique, based on recommendations by respondents who were purposively sampled.

2.3.3 Characteristics of Respondents

A total of 87 people (60 male and 27 female) were interviewed. The table below shows a summary of the characteristics of the respondents.

Table 1: Characteristics of respondents and their location.

Date	Institution	Category	City	Occupation/No. of respondents
11/07/17	Nalerigu Senior High School	Government Institution	Nalerigu, Northern Region	Three (03), all Males (Two Ass. Head Teachers and Adm. Officer
11/7/2017	Nalerigu Senior High School.	Government Institution	Nalerigu, Northern Region	58 students (34 Males, 24 Females)
12/7/2017	Ghana Education Service - Gambaga	Government Institution	Nalerigu, Northern Region	2 persons - The Human Resource Personnel (Male) and the Director (Female)
12/7/2017	Nalerigu Senior High School.	Government Institution	Nalerigu, Northern Region	1 Male (the Head master)
12/7/2017	Nalerigu Senior High School.	Government Institution	Nalerigu, Northern Region	8 teachers drawn from various department that make use of the science resource center

				(All Males)
12/7/2017	Walewale Senior High Tech Sch.	Government Institution	Walewale, Northern Region	Former Head of Science Department at NSIIS (1 Male)
13/07/2017	Ras Man Enterprise	Private Enterprise	Bolgatanga, Northern Region	Sub-contractor (1 Male)
13/07/2017	AESL	Government Institution	Tamale, Northern Region	Dep. Reg. Surveyor (1 Male)
13/07/2017	Retired	Immediate past Head Master of Nalerigu	Tamale, Northern Region	Former Head master (1 Male)
14/07/2017	AESL	Government Institution	Tamale, Northern Region	Regional Consultant 1 Male
Multiple times	Ministry of Finance (Budget Division)	Government	Accra, Greater Accra Region	4 persons (2 male; 2 female including Head of the Division)

Source: ACEP Field visit, 2017.

Picture 2: VFM Team with some selected Science Students of Nalerigu SHS filling out questionnaires.


Source: ACEP Field visit, 2017.

Picture 3: VFM Team with Science Teachers of Nalerigu SHS

Sources: ACEP Field Visit, 2017.

Picture 4: Interview with the Regional Consultant at AESL - Tamale.

Source: ACEP Field visit, 2017.

2.2 *VFM Analysis of the Rehabilitation of Science Resource Centre at Nalerigu* SHS

Within the context of ABFA-funded projects, ACEP has developed a framework that guides the benchmark for VFM audits. The framework cuts across a number of themes that assess the value add each project brings.

2.2.1 Contract Transparency

This thematic area is pregnant with four key assessment areas that border on transparency and accountability at the project pre-execution phase. It considers the processes involved in the decision to fund any one particular project, project funding, contract award processes, and the delivery requirements once awarded. The contract award process is also benchmarked against open contracting to assess its effectiveness. Competitive tendering is therefore seen as a tool for increasing efficiency in project delivery through competition.

2.3.1.1 Project Identification

This assessment area assesses how the decision to rehabilitate the science resource centre at Nalerigu came about. The principal assumption is that projects are likely to bring higher value to beneficiaries who have been involved in the selection of projects that meet their core needs. This is because their sense of ownership provides good incentive to monitor the project and see to its completion and maintenance.

Until the VFM team engaged respondents in Tamale about the subject matter of research, none of them was aware about oil revenue disbursement to Nalerigu SHS for the rehabilitation exercise. All staff members at Nalerigu who were interviewed had worked in the school for at least 4 years. Yet, all of them denied

knowledge any rehabilitation work took place on the said property in 2015. A meeting with the two Assistant Heads of the school and the administrator revealed that the only renovation work that they knew of was one that was completed in 2012.

An interview with the Ministry of Education later revealed that the decision to rehabilitate Nalerigu's resource center was a national level decision that occurred during a state of emergency when, as a result of the change in SHS school years from three to four and back to three, two year groups that were scheduled to complete SHS in the same year competed for limited space and resource. It became imperative to immediately build 300 6-unit classroom blocks and 55 dormitories, as well as expand 100 science resource centres that were very badly in shape. The selection of projects was done with consultants and heads of schools. No feasibility study was done prior to the award of the contract. The headmaster of Nalerigu at the time, who was now retired at the time of field visit, denied that he was ever consulted by anyone.

All respondents lamented that it had become a practice of government to send contractors to begin work in the school without any prior consultation to understand the school's priorities or involve the school, being the direct beneficiary, in any way. Consequently, the

school is unable to hold contractors to duty and has been left with a number of abandoned projects.

2.3.1.2 The Tendering Process

In Ghana, public procurement by the public service is governed by the Procurement Act, 2003 (Act 663) as amended. The Act establishes a Board whose primary objective is to harmonize the processes of public procurement to ensure that state resources are used judiciously in an efficient and economic manner in all public procurements, and ensure that public procurement is carried out in a fair, transparent and non-discriminatory manner. The Act provides that the default method of public procurement is by competitive tendering unless the circumstances at the time of procurement fall within exceptions that warrant for the use of procurement methods other than the default including two-stage tendering, restricted tendering, and single-sourcing.

While other respondents had no knowledge about the processes leading to the award of the contract, the Ministry of Education disclosed that the competitive tendering process was not adopted in procuring the services of the contractor for the rehabilitation of the Science Resource Centre at the Nalerigu Senior High School. There were a number of science resource centre rehabilitation projects that needed to be

completed nationwide within the shortest possible time. This became necessary at a time when policy inconsistencies in years of secondary schooling saw a clash of two batches in a particular academic year. The pressure on educational facilities affected quality delivery. Emergency intervention was required to remedy the situation. Awarding the contract by the default process was therefore impractical.

The circumstances that warranted single-sourcing approach can therefore be said to fit within the section 40 (1)b of Act 663 which provides that "A procurement entity may engage in single-source procurement with the approval of the Board where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity". The single-sourcing approach was used by the Ministry of Education in Accra with the approval by the Public Procurement Authority (PPA).

The emergency situation also led to automatic selection of the Tamale branch of the Architecture and Engineering Services Limited (AESL) as the Consultant/Supervisor of the project. As disclosed by the Regional Consultant, a letter came from the

Headquarters in Accra, mandating the AESL to act on behalf of the state since the project was within its jurisdiction. AESL supervised similar science resource centre rehabilitation projects in other secondary schools in the Northern Region.

2.3.1.3 Contract Award for the Main Contract for Works

The elements of contract award provide the benchmark against which actual project execution can be assessed. Thus, value for money can be achieved if the contractor delivers the specifications of the project on time and within cost

a. Contractor's Name and Contract Sum

The contract was awarded to Messrs Zidra Fisheries and Enterprise Ltd on November 8, 2010 at a contract sum of **One Hundred and Four Thousand Six Hundred and Fifty Nine Ghana Cedis and Fifty Three Ghana Pesewas (GHc104, 659.53).** An amount of **Five Thousand Two Hundred and Thirty Two Cedis and Ninety-Eight Ghana Pesewas (GHC 5,232.98)** was set aside as retention fee. This was about 5% of the contract sum.

b. Contract period

The contractor was expected to complete the project within three calendar months, ending February 28,

2011. However, it was not until February 2, 2011 – about a little over three weeks to the project delivery date - that the contract was finalized between the Ministry of Education and Messrs Zidra Fisheries and Enterprise Ltd. The implication was that the project could not be delivered on time.

c. Contract Scope of Work

The rehabilitation works of the Science Resource Centre at the Nalerigu Senior High School included demolition, roofing, doors, metal works, plastering to walls, plywood ceiling, fixing louvre glasses, block and concrete work, plumbing installation, electrical installation, wall and floor tiling, terrazzo floor, general painting and decoration.

Information gathered from AESL at Tamale states that the contract scope of work was respected. But this did not match information obtained from the school authorities. According to the school authorities the following was not done: the plumbing work, plywood ceiling, fixing of louvre glasses, electrical installation, and metal works.

Picture 5: Current state of the shelves, roof and floor of the resource centre.

Source: ACEP Field Visit, 2017

2.3.1.4 Project Funding

The key questions in this assessment area regards the budgeting and market research processes involved in arriving at the contract sum of the contract awarded and whether or not decisions were made with efficiency in mind. It also considers the sources of funds and their sustainability as these can impact timeliness of project and associated cost.

According to the Ministry of Education, the scope of work and cost are determined at the pre-contract stage. The determinants of cost are many and varied. But in the case of the rehabilitation project, there was a fixed budget allocated for all such projects. Therefore although the AESL clearly needed more money to get a 100% rehabilitation work done, the limitations imposed by the budget meant that the Ministry had to pro-rate the scope.

The respondents in Tamale were aware that the project was funded by the government, but they did not have any idea of the exact source of funding.

2.2.1 Project Cost Assessment

In spite of GHc 61,006.75 disbursed by the Ministry of Finance, no rehabilitation work was done in Nalerigu SHS that year. VFM analysis was therefore based on the work done in 2012. The focus of the analysis was to

test timing and cost effectiveness of the project at the contract execution and post completion phases.

2.3.2.1 Contract Execution

Cost and time effectiveness of the project was analyzed based on the logical sequence of events as follows:

Table 2: Cost and Time effectiveness at the contract execution stage

Event	Date	Remarks	Effects
Contract award date	8th November 2010	Agreement between MoE and Contractor signed on 2nd February, 2011	Contract sum was **GHC 104, 659.53**
Contract Period (3 months)	To end 28th February, 2011	Project not commenced	
Messrs Zidra Subcontracts AL RAZ	May, 2011	AL RAZ shows up at AESL same month; Feasibility study done	Contract sum after feasibility became **GHC 118, 488.42**
Work Commenced	October 2011		

1st Certificate raised	12th January 2012	Certificate Value was GHC 54,865.18	
1st Certificate paid	March, 2012	AL RAZ paid GHC 40,000	
2nd Certificate raised	12th October, 2012	Certificate Value: GHC 61,006.75	
Project completed and handed over to school	17th October, 2012	Contract executed in 1 year	- Time overrun 19 months from original deadline (28th February, 2011). - Completion price reached GHC 121,104.91 leading to cost overrun of GHC16,445.38
2nd Certificate paid	April 2014 (1 year 6 months after 2nd certificate was raised)	AL RAZ paid GHC 50,000	
ABFA Disbursed to Nalerigu	2015	ABFA Value was GHC 61,006.75	2nd Certificate had already been partially paid. No new rehabilitation work had been done two years on.

Source: ACEP Field visit, 2017

2.3.2.2 Post Contract Completion Details

a. Time Overrun

The project was supposed to have been completed and handed over to the beneficiaries on 28th February, 2011. It was however completed on October 2012. This translates to 19 months of delay.

b. Cost Overruns

The project suffered cost overrun. The contract sum at the award stage was GHC 104, 659.53. It came to GHC 118, 488.42 after the feasibility study. At the project completion stage, actual contract price came to GHC 121,104.91. The increase in completion price (difference of GHC 16,445.38) could be due to time overrun and the attendant effects of inflation and time value of money.

Table 3: Total payments made

Payment Certificate No.	Dates	Value (GHC)	Remarks	Payment Status	Value (GH)
1	12/01/2012	54,865.18	Works Executed	Partially paid	40,000
2	12/10/2012	61,006.75	Works Executed	Partially paid	50,000
5	12/01/2012	5,232.98	5% Retention	Not Paid	
Total Value		121,104.91			90,000

Source: AESL, Tamale

Since the subcontractor had been paid GHC90,000 in 2014, the outstanding amount (including his retention) was GHC31,104.91. The contractor intimated that he had forgone his retention fee out of frustration with the process. This brings the outstanding amount to 25,871.93 barring any interest payment to the contractor for the delay in payment on the part of the government.

The rehabilitation works of the Science Resource Centre at the Nalerigu Senior High School included demolition, roofing, doors, metal works, plastering to walls, plywood ceiling, fixing louvre glasses, block and concrete work, plumbing installation, electrical installation, wall and floor tiling, terrazzo floor, general painting and decoration.

Information gathered from AESL at Tamale states that the contract scope of work was respected. But this did not match information obtained from the school authorities. According to the school authorities the following was not done: the plumbing work, plywood ceiling, fixing of louvre glasses, electrical installation, and metal works.

At the time of field visit, the resource centre was very dilapidated. This was largely due to the natural wear and tear over a space of 5 years.

2.4 Impacts of the rehabilitation project

2.4.1 Teaching and Learning

1. During the project execution phase, students were not displaced. This is because the resource centre was not always in use. Teachers who used it seldom did. Practical lessons already happened in the classrooms because the lab was out of shape and too small for the larger class size. Normal teaching and learning

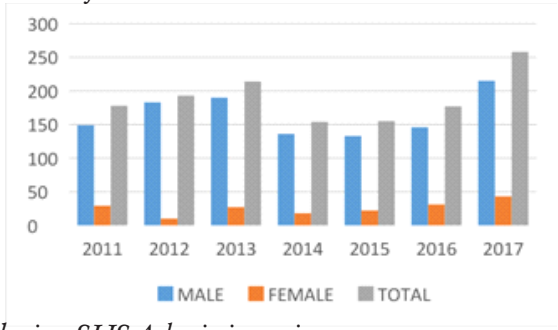
continued. Empty classes were also available to accommodate every student.

2. Upon completion, the contractor did not replace those fixtures that were removed. The school was misled to believe that new ones would be provided. Some lab equipment got broken. The lab stools and work benches that were removed were also never re-fixed. Students have had to bring in tables from the dining hall as work benches. Carrying benches up and down takes a toll on the students. Shelves were also not fixed. The rehabilitation work in 2012 only solved about 20% to 40% of the real challenges the Science department faced.

2.4.2 Enrolment and Performance Levels

There is no link between the project and enrollment rate into the sciences ever since the project was completed. This has been presented in the figure below:

Figure 2: Trend of student enrollment to the Sciences at Nalerigu SHS.



Source: Nalerigu SHS Administration

The above figure shows that the number of science students have not generally increased ever since the rehabilitation work was completed in October, 2012. Nalerigu SHS is widely known in the region as having strong leverage in the sciences. Students who choose to study science do so based on the school's reputation and other factors, but definitely not the then rehabilitated science resource centre.

At the time of the research, the centre was barely utilized. Students have passed their WASSCE examinations because of the commitment of science teachers and their ability to improvise to make learning much easier than it ordinarily would have been.

The current students of the school were admitted in the year 2015 and 2016, when the project had been executed. Out of the 58 students (34 males and 24 females) who filled out the questionnaires, none had an idea about the project, but all indicated the importance of a well-equipped science laboratory to their success in school. All the teachers confirmed that the renovation did not impact the performance of students in any way. The success of the science students was attributed to the vigilance of the teachers.

2.4.2 Economic

The project employed a total of 20 workers (18 males and 02 females). All the workers came from Bawku, none from Nalerigu.

2.4.3 Environment and Safety

All respondents confirmed that the project had no negative impact on the environment. No one's safety was compromised. Students were strictly prohibited from going near the project during execution.

2.2 Key Findings and Recommendations

2.5.1 Key Findings

a. The project to which petroleum funds of GHC61,006.75 were disbursed in 2015 had already been completed in October 2012. The GHC61,006.75 was consistent with the value of the second certificate which the subcontractor raised on 12 October, 2012.

b. The subcontractor raised 2 certificates for payment. He was paid GHC 40,000 in March 2012 out of first certificate value of GHC54,865.18 which was raised on 12 January 2012. The subcontractor was again paid GHC50,000 in April 2014 after raising the second/final certificate worth GH61,006.75 on 12 October 2012. His retention fee of GHC5,232.98 remained outstanding at the time of field visit. At the

time of field visit, payments made to the subcontractor was GHC90,000 out of the completion sum of GHC121,104.91. This leaves a balance of GHC GHC31,104.91 to be paid, less interest payment for late payment on the part of government.

c. There was little value for the money for the investment in the rehabilitation work done in 2012. Teachers intimated that work done only solved 20%-40% of the needs of the Science Resource Center at the time, and that the center was rarely in use at the time of field visit (July 2017). With an outstanding amount of GHC31,104.91 to be paid to the subcontractor, it is still not clear what the entire GHC61,006.71 disbursed by the Ministry of Finance to the project in 2015 was used for. According to the school authorities and students, no rehabilitation work took place on the science resource center from 2015 to 2017.

d. The 2012 project was characterized by high inefficiencies in the form of 19 months of time overrun and associated GHC 16,445.38 in cost overrun. This could be attributable to weak oversight and delayed fund releases.

e. There remains a coordination and consultation problem between schools and the Ministry of Education regarding school investment decisions.

This affects project delivery and asset maintenance.

f. All respondents did not know that the ABFA was disbursed to the project in 2015.

Recommendations

We recommend that

a. The Ministry of Finance, Ministry of Education and Auditor General must take immediate steps to investigate how the disbursed funds in 2015 were used. These institutions must strengthen monitoring and evaluation of how every pesewa is spent in supporting education and national development.

b. Funds administration should be decentralized to remove bureaucracies that accompany centralized funds administration which cause delays. This will improve accountability and transparency in project administration.

c. There should be proper consultation with schools to understand and provide their prioritized needs in order to achieve better, shared outcomes.

Picture 6: The Director and HR at the GES office in Gambaga

Source: ACEP Field Visit, 2017.

PART THREE

VALUE FOR MONEY ANALYSIS OF ABFA-FUNDED EDUCATION PROJECTS: THE CASE OF DORMAA SENIOR HIGH SCHOOL

3.0 Background

According to the 2015 Reconciliation Report on the Petroleum Holding Fund, in 2015, an amount of GHC 281,057.07 from the Annual Budget Funding Amount (ABFA) was allocated to the construction of a two-story dormitory block in the Dormaa Senior High School. The Value for Money analysis done on the dormitory, funded by oil revenues, was done to ascertain the value derived from the expenditure of oil revenues in education.

3.1 About Dormaa Senior High School

Dormaa Senior High School is located in Dormaa Ahenkro (picture 7), the capital of Dormaa Municipality in the Brong Ahafo Region of Ghana. Dormaa Ahenkro is about 15 kilometers away from the border of Ivory Coast.

Picture 7: Map showing the location of Dormaa Ahenkro

Source: Google Maps

Dormaa Senior High School, then Dormaa Secondary School, was the first Secondary School in the southern sector 'Brong-Ahafo' to run the secondary course. The school was established in 1947 by Messrs. J. M. Opong and S. K. Yeboah who initiated the move for the then

Dormaa State to have its own school. Their efforts were given massive support by Mr Boahene Yeboah Afari (a sixth former), and some chiefs in the Dormaa traditional area, notable among them was Nana Kwasi Kumi (Adontenhene), Nana Kwasi Baah and Nana Yaw Asare (Nsuasehene).

The educational system in Ghana appeared to have been influenced by the manifestos of various political parties that came into power, at one time or the other. During the tenure of the National Democratic Congress (NDC), the second cycle education system in the country was running a three-year Senior Secondary School (SSS) system. This policy was changed in 2006 to a four-year Senior High School (SHS) system during the reign of New Patriotic Party (NPP). By the end of the 2006/2007 academic year, there were 1, 469 students in the school under the three-year SSS system comprising of 962 boys and 507 girls. In the 2007/2008 academic year the school welcomed the first batch of students under the new four-year SHS.

While the National Patriotic Party (N.P.P) favored a four-year Senior High School education, the National Democratic Congress (N.D.C.) which whisked power from the N.P.P. in the December 2008 elections, called for the return of the three-year Senior High School (SHS) system. As a result of these conflicting policies, the Dormaa Senior High School was running different systems. The then S.H.S. 3 to S.H.S. 1 students were being prepared for the four-year Senior High School course, while the students who entered SHS one in the 2010/2011 year undertook the 3-year SHS programme simultaneously. https://www.google.com.gh/maps/dir//Dormaa+Ahenkro/@7.2670606,-2.9027058,13z/data=!4m8!4m7!1m0!1m5!1m1!1s0xfc510b989d0019f:0xeed6b2725e5e80e!2m2!1d-2.8676861!2d7.2670619?hl=en

This situation placed a lot of pressure on the school's infrastructure facilities as the number of students exceeded the capacity of the classroom and boarding facilities in the school; thus, the urgent need for the construction of boarding facilities for the school.

Under the headship of Ms. Margaret Pomaah Otchere, the school currently has a population of about 1,700 students doing various programmes. There are about 80 members of the teaching staff handling the various subjects in the school.

The Dormaa Senior High School now owns a small computer Laboratory, a small library and an uncompleted Assembly Hall and a few bungalows to ensure that a sustainable educational standard is achieved.

The school also started a primary school and a J. S. S. on its compound in order to enroll the children of staff members and the general public. The Dormaa Senior High School looks into the future where it can attain a tertiary status and pave the way for its satellite schools also to attain glory.

3.2 Research Methodology

The Value for Money analysis on oil revenue investment in the two-storey dormitory block was to ascertain the value derived from that investment within the meaning discussed in part one of this paper. To achieve the above objective, both qualitative and quantitative research methods.

3.2.1 Data Collection Methods

Primary data was through observation, interviews and questionnaires. Primary data gathering during field work was supplemented by secondary data available in the public domain. This included, for example, annual reports on petroleum holding funds, as well as data from public agencies such as Ghana Education Trust Fund, Ministry of Education and Finance.

3.2.1.1 Observation Method

The observation method was adopted primarily to determine the existence of the project. In addition, this method was used to confirm the status of the project: whether completed, in progress or abandoned. Also, the observation method was used to find out whether the project was carried out according to the project specifications and to identify if there has been any modification made to the original project design.

The observation method enabled the research team to assess the project and to identify any structural defects on the project.

3.2.1.2. Interviews

Structured interviews were conducted with key stakeholders in Sunyani, the Brong Ahafo Regional Capital; Dormaa: the town where the project was situated; the Ministry of Education, Ministry of Finance, and Architects and Engineering Services Limited (AESL). Interview techniques involved the use of predetermined questions tailored to suit each category of respondents. Telephone interviews were carried out with stakeholders that were physically out of reach.

The categories created were as follows:

a. School Authorities: Heads of schools and other members of staff

b. Contractors, Supervisors and other Technical personnel: Contractor, Architectural & Engineering Services Limited, Municipal Assembly Engineer

c. Students: Beneficiaries of the projects

d. Community: Chiefs and other community members

e. Education Unit awarding contract: Ghana Education Service Regional Directorate, Ministry of Education, Ministry of Finance, Ghana Education

Trust Fund (GETfund), Regional Coordination Council.

The interviews were conducted to gain insight into the tender process during contract selection and award, the environmental impact of the project, and to determine the socioeconomic contributions of the project to the host community.

3.2.1.3 Questionnaires

Semi-Structured questionnaires were used to collect primary data from the students regarding the project. The randomized selection method was used to select occupants of the project to gather information concerning the safety of the project, the impact of the project on academic performances and enrolment rate of the school since the completion of the project, among others. The questionnaire used was an open-ended method to allow the students to express their views concerning the project.

3.2.2 Sampling Techniques

During the interview sessions, we used both purposive and snowballing technique to select and determine key stakeholders to interview. For example, the selection of key stakeholders such as the Regional Coordination Council Economic officer, Regional Education Directorate Planning Officers, Municipal Assembly

Engineers, School Heads and Teachers and other Government agencies was done purposively due to their direct involvement in projects of this nature. It was expected that they will have data which would aid in the report analysis.

The snowballing method was introduced in instances where key stakeholders were not working in those capacities during the project implementation period or did not have adequate information regarding the project. We therefore obtained referrals from them to contact their predecessors or other relevant stakeholders for information.

3.3 Analysis of the Oppong Yeboah and Aduana House

The Oppong Yeboah and Aduana house construction project began in 2011 and was completed in 2013. The two-story dormitory block was constructed under the emergency interventions program for the implementation of the 4-year program. The program was designed to relieve old dormitory blocks of existing pressure as a result of overcrowding resulting from changes in the senior high school program which run for three and four years concurrently. In the years after the four-year program was over, the new block provided alternative housing for male students who were housed in a dilapidated dormitory.

Picture 8: Oppong Yeboah and Aduana House at Dormaa Secondary.

Source: ACEP Field survey, 2017.

Picture 9: Housemasters of Essah and Nkrumah House and Oppong Yeboah and Aduana House.

Source: ACEP Field survey, 2017.

Picture 10: Students of Dormaa SHS filling the questionnaire.

Source: ACEP Field survey, 2017.

Picture 11: Traditional leaders from the Aduana Palace in Sunyani

Source: ACEP Field survey, 2017.

3.3.1 Contract Award and Contract Price

Due to the urgency of the emergency interventions program for the implementation of the 4-year program, Consultants and Contractors who were awarded contracts were selected via the 'Multiple Sole Sourcing' method. The Ministry of Education was given the authority to use this method by the Public Procurement Authority (PPA).

In the light of the above, the 2-story dormitory block contract was awarded to Nkaosah Company Limited on 24th March 2011. The Officer-in-Charge of the project was Barijesira Architects, a private consultancy firm. According to the contract award approval from the Ministry of Education the contract sum was GHC 778,604.05. The budget size was based on the drawings from the consultant and the scope of work. The Scope of the contract was to construct a two 2 story dormitory block, sanitary services, teacher's quarters and a fence wall and external services.

3.3.2 Contract Execution

Work was to commence in April 2011 and be completed by a contract period of 12 calendar months. In the course of construction, no variations to the initial scope of work occurred. Five Payments certificates were issued by the Officer-in-Charge of the project, Barijesira Architects, and approved for

payment by A.E.S. Ltd Accra at various dates between 2011 and 2014. The total value of certificates was GHC 894,485 (see table 1).

Table 4: Payment Certificates issued by AESL

Payment Certificate No.	Dates	Value (GHC)	Remarks	Payment Status
1	11/18/2011	155,720.81	Mobilization	Paid
2	N/A	269,034.53	Works Executed	Paid
3	N/A	149,892.39	Works Executed	Paid
4	7/11/2013	281,057.07	Works Executed	Paid
5	05/10/14	38,780.25	5% Retention Released	Not Paid
Total Value		894,485.05		

Source: A.E.S. Ltd Accra, Ministry of Education.

Work on the project was completed by 23rd April 2013. Handing over ceremony has been done and the Dormitory block is currently in use. The School was highly satisfied with the work done and commended the contractor for exemplary professionalism, good quality and timeliness. Students were also pleased with the outcome of the project.

3.3.3 Project Funding

According to the 2015 Reconciliation Report on the Petroleum Holding Fund, in 2015, an amount of GHC 281,057.07 from the Annual Budget Funding Amount (ABFA) was disbursed to the construction of the two-story Dormitory Block in Dormaa Senior High School. The School Authorities however had no knowledge of this ABFA and the allocation to the school to fund the project. Stakeholders from the school and community, who were aware of the project, believed the project was funded by the Ghana Education Trust Fund (GETFund).

This project was initially funded by Government of Ghana (GOG) funds. It included the ABFA which was used in payment of Certificate number 4. However, in 2015 due to fiscal constraints experienced by the Ministry of Finance, some projects including the Dormaa SHS Dormitory Block were transferred to GETFund for payments of any future certificates raised. Therefore, the retention amount was to be paid by GETFund.

3.4 An Analysis of the Impacts of the Two-storey Dormitory Block

Dormaa SHS was in need of additional facilities to support accommodation of students during the year when the 4-year SHS and 3-year SHS program was

running concurrently. Heads of Schools in the region often met with the Regional Education Directorate to discuss the needs of the schools in the region. Through this process, the school authorities believed that the government became aware of the school's needs and decided to build the two-storey dormitory block. In 2010, the school, overwhelmed with issues of overcrowding, welcomed the project with open arms.

According to the school authorities, work commenced in a satisfactory manner. There were no challenges encountered during the construction process and no variations in the project. The school was delighted in the new model of the dormitory block that housed the Housemasters in the same compound as the dormitory, unlike previous designs. The Headmistress, therefore, issued all payment approval cover letters to the contractor without difficulty.

Though students interviewed were not enrolled during the construction process, they were very satisfied with the secure, user friendly state of the dormitory block. They believed that a satisfactory place of accommodation freed them of discomfort, thus, enabling them to perform better at school work.

3.4.1 Socioeconomic Impact

3.4.1.1 Employment Opportunities

This project was a source of employment for some artisans and construction workers such as masons from the Dormaa locality. Skilled labor was sourced from the Greater Accra Region. Due to the physically demanding nature of construction work women were not employed on the site. Other forms of employment for women such as sale of food and drinks to workers on the site was however prohibited by the school authorities.

There was however a designated area for such sales in the school known as the 'small market'. The construction workers were allowed to purchase food and other items from this market. The project was a source of income to local businesses that sold resources needed for the construction such as sand and gravel.

3.4.1.2 Enrollment Levels

According to the school administration, enrolment levels did not increase after the project was completed. This was because the project was a solution to an existing problem of overcrowding. The table below summarizes the population and enrolment trend in Dormaa SHS.

Table 5: Student Population of Dormaa SHS

Academic Year	MALES	FEMALES	TOTAL
2012/13	1460	1015	2475
2013/14	1129	808	1937
2014/15	1073	797	1870
2015/16	944	730	1674
2016/17	961	775	1736

Source: Dormaa SHS.

3.4.1.3 Impact on Teaching and Learning

Teaching and learning were not notably impacted by this project. According to the Assistant Headmaster for Academics, courses such as financial accounting and Cost Accounting benefitted from the construction process as it provided practical examples that were used during the teaching process.However, on the whole there has been no improvement in the academic performance of students. The House Master of the Oppong Yeboah and Aduana house believed that there was little correlation between the two variables, however, he acknowledged that the benefit of having a secure place of rest could enable students to learn more easily.

The Housemaster highlighted other benefits such as reduced spread of contagious diseases attributable to the decongestion of old dormitories and increased level discipline attributed to the staff quarters situated close to the dormitory block.

3.4.2 Environmental Impact

Construction works done by Nkaosah Company Limited was carried out in a manner which posed no harm to the students residing in the school since it was carried out at a location that was designated for such a project. The school faced no challenges with environmental pollution and obstruction of daily activities during the process. Noise pollution was non-existent since the construction site is not close to the classrooms. Also, the school experienced no difficulty with waste disposal at the site. Generally, safety of residents was guaranteed as students were prohibited from being around the construction area during the process. There are also no records of casualties or injuries of construction workers on the site during working hours.

The Dormitory, however, makes provision for disabled students only on the first floor. It is assumed that students with disabilities would not be using the higher floors.

3.5 Observations and Recommendations

1. Mode of Procurement

Due to the urgency of the interventions program for the implementation of the 4-year program, Consultants and Contractors who were awarded contracts were selected via the 'Multiple Sole Sourcing' method. The Ministry of Education was given the authority to use this method by the Public Procurement Authority (PPA). Sole sourcing method of procurement is considered to be undesirable. This is because this method eliminates the possibility of competition that would ensure the selection of the bidder that can produce the best quality output in an economic manner. We recommend that adequate planning should be carried out in a timely manner to avoid the need to employ the sole sourcing method of procurement in emergency situations.

2. Inclusion of Relevant Stakeholders in Project Implementation.

Respondents from the Dormaa Municipal Assembly, Brong Ahafo Regional Coordinating Council, Ghana Education Service Regional Directorate and A.E.S L in Sunyani were unaware of the project details. This is attributable to fact that the contractor and consultant were awarded contracts directly from the Ministry of Education. Hence, direct reporting and supervision

were not done at the regional level. These stakeholders believe that involving them in the process will aid in effective project monitoring and evaluation. The Regional Education Directorate must be involved in the process of identifying the most important needs of the schools in the region that need to be met urgently to prevent the improper nature of project allocation.

Traditional leaders were particularly concerned about how they are not consulted before projects are allocated to the Dormaa area. They believe they have first-hand knowledge on the needs of the people they lead in the traditional area.

The school authorities were also unaware of the details of the project till the contractor moved to the site to begin work. This indicated that the school was not adequately informed and included in the process of project planning and execution.

3. Time Overruns and Cost Overruns

According to the Contractor, work was completed on time without financial challenges or time and cost overruns. The contractor indicated that the cost was adequately catered for by efficient fund mobilization and a bank loan. In addition, all, but one, payment certificates were paid in a timely manner ensuring that work was carried in a timely manner. It is highly

recommended that payments of claims be done in good time, preferably within twenty-eight days of submitting the claim as stipulated in construction contracts. This prevents time overruns and cost overruns resulting from inflation in the cost of building materials as well as interest accrued on loans.

4. Quality of Work

The project was executed in a professional manner to the satisfaction of all the relevant stakeholders. School authorities were pleased with the project, they commended the contractor for working in an efficient and timely manner. They were satisfied with the outcome and consider the structure to be very safe and suitable to meet the accommodation needs of the school. The dormitory block is considered to be one of the best buildings put up in the school in recent times.

5. Efficient Allocation of Resources.

During the period of 2010 to 2013, two different dormitory blocks were constructed in the Dormaa Senior High School. One of those buildings, a three-story dormitory block was being constructed prior to the commencement of the two-story dormitory block under assessment. This raised questions as to how two similar projects could be assigned to the same school within the same time frame. It raised doubts in the efficacy of resource allocation to secondary schools

based on prioritized needs. Currently, the last floor of the three-story dormitory block is not in use. Hence, one can conclude that, perhaps, allocating the two-story dormitory block to another school would have provided more value for money as more pressing needs would have been met. The Ghana Education service regional directorate Planning and Budget office expressed disappointment in this situation as other schools in the region were in dire need of such facilities.

6. Education on Sources of Funding and Uses of Oil Revenues

All stakeholders in the Region and School were unaware of the actual source of funding for the project. There was a general assumption that the project was a GETFund project. They had no knowledge of the use of oil revenues in the country and had assumed they had not benefitted from the oil wealth of the country. It is very important that direct beneficiaries of oil revenues are made aware of the fact that they have benefitted from the oil wealth. This will create a sense of inclusiveness in the minds of citizens in the country.

Conclusion

Dormaa Senior High School was faced with the challenge of over-population and extreme pressure on the school's infrastructure facilities as the number of st udents exceeded the capacities of classroom and

boarding facilities in the school. Thus, there was an urgent need for the construction of accommodation facilities in the school.
Government responded to the needs of the school by providing a 2-storey dormitory block to the school. According to the 2015 Reconciliation Report on the Petroleum Holding Fund, in 2015, an amount of GHC 281,057.07 from the Annual Budget Funding Amount (ABFA) was disbursed as part-payment for the construction of the GHC 778,604 2-storey Dormitory Block.

The Oppong Yeboah and Aduana House construction project began in 2011 and was completed in 2013 by Nkaosah Company Limited. No challenges were encountered during the construction process enabling the contractor to complete the project in a timely and professional manner. The School was highly satisfied with the work done and commended the contractor for exemplary professionalism, good quality and timeliness.

Though students interviewed were not enrolled during the construction process, they were very satisfied with the secure, user friendly state of the dormitory block. Members of the teaching faculty interviewed commented on improved levels of discipline in the school due to the model of the dormitory which

enabled easy supervision of students.

The Value for Money Analysis done on this project shows a high level of satisfaction in the project outcome. The quality of the dormitory shows quality purchases of construction material while staying within the budget. Efficient use of construction materials is also evident. Most importantly the dormitory block has achieved the objective of providing suitable accommodation for a large number of male students. Though we can conclude that there was value for money in this project, there is a possibility that a higher level of value for money would have been achieved if the project was assigned to another school which had more pressing needs since two similar projects were assigned to Dormaa and completed between 2010 and 2013.

PART FOUR

VALUE FOR MONEY ANALYSIS OF ABFA-FUNDED EDUCATION PROJECTS: THE CASE OF SWEDRU SCHOOL OF BUSINESS IN THE CENTRAL REGION OF GHANA

4.0 A Brief History of Swedru School of Business

Swedru School of Business began as a private school at Dunkwa in the Western Region of Ghana. It was founded by J. K. Essel in 1959; but in 1979, the government took over and named it Swedru School of Business (SWESBU). SWESBU is located at Nkubem in Agona Swedru, the capital of Agona West Municipal Assembly in the Central Region of Ghana (see Picture 1). Agona Swedru lies to the north of Winneba and about 40km off the main Accra-Takoradi highway with a population of 68,216.

Picture 12: Location of Agona Swedru on the map of Ghana.

Source: Google images.

SWESBU is currently the largest senior high school in the Central Region with a total population of 2,864 students. It is a mixed gender school with a gender ratio of 60% males to 40% females. About 1,600 students, representing 40% of the school's population is accommodated by the school's boarding facilities. Twenty percent (20%) of the student population stay in recommended hostels around the school. Another 20% constitutes non-residential students who are from the Swedru township and accommodated by their respective families, whilst the remaining 20% rent accommodation on their own.

The school has had fifteen headmasters; the current and 15th one, Mr. Appea Agyei, took over from Mr. Kwadwo Opare Essel in 2010.

4.1 Methodology

Value for money audits are usually a combination of both quantitative and qualitative research methods. Qualitative research methods involve unstructured or semi-structured techniques which include focus group discussions, individual interviews and observations whilst quantitative method, make use of more structured techniques such as surveys usually with the use of questionnaires, polls and face-to-face consultations. For this report, both qualitative and quantitative research methods were employed to collect and analyze data.

4.1.1 Data Sources and Data Collection Methods

Both primary and secondary data were collected for analysis. Primary data were collected during field visits to SWESBU using questionnaires, semi-structured interviews and informal focus group discussions. Secondary data was accessed from reports including reconciliation reports and annual reports from the Ministry of Finance and Ministry of Education.

4.1.2 Sampling Techniques

Snowball, random and purposive sampling methods were used to select respondents from the Swedru School of Business, municipal assembly education unit, municipal assembly engineering unit and the project community. Snowball sampling method involved referrals by the school's authorities to some of the district assembly members, teachers and other stakeholders who were considered capable of providing some vital information needed for the assessment. Purposive sampling included interviewing of the school's authorities, project contractor and project consultant.

Random sampling involved the sampling of students and teachers who were available for interview at the time of the project visit.

4.1.3 Characteristics of Respondents

Generally, 77 respondents were interviewed and they included the headmaster, education unit, assemblyman, assembly member, the contractor, teachers, community member, district engineer, consultant, and students.

Table 6: Characteristics of respondents

Characteristics	Swedru
Gender	53 males and 24 females
Occupation	1 Headmaster, 1 Director, 3 Assembly members, 1 Contractor, 1 Consultant, 1 District Engineer, 58 Students, 10 teachers, 1 community member
Disability	1 disabled male student

Source: Field Visit, 2017

4.2 Value for Money Analysis of the ABFA-Funded Dining Hall, Assembly Hall and Kitchen

4.2.1 Background

This section gives an in-depth analysis of the VFM audit of the Swedru School of Business. To assess how efficiently oil revenues have been disbursed and spent on the project, the analysis covers how the project was awarded, the source of funding, status of work done, among others. In view of this, this part of the paper is structured under the following sub-headings:

4.2.2 Contract Transparency

The first four thematic areas are classified under the umbrella of contract transparency. The extent of transparency prior to the award of a contract as indicated by these thematic areas will determine whether or not limited resources can be maximized.

4.2.2.1 Project identification

The project was selected by the school's Parents-Teacher Association (PTA) as a solution to the capacity constraint the school was facing due to its increasing student population. The school identified that the absence of an assembly hall was its topmost challenge followed by dormitory and classroom capacity constraints.

As the school had no assembly hall at the time of field visit in July, 2017 school gatherings were held in the open at the vagaries of the weather. During school functions such as speech days, canopies would be hired and mounted at the school's cost. In addition, the capacity constraint of the current dining hall and the deplorable state of the kitchen informed the need for an assembly/dining hall and kitchen complex.

The current dining hall has a 700-seater capacity, which is unable to host all 1,600 boarding students. To adequately accommodate them, students go for dining in three batches. In 2011, the school constructed a new kitchen shed and block with some internally generated funds. However, the kitchen shed where cooking is done, is currently in quite an unpleasant condition.

Picture 13: Old kitchen in its deplorable state.

Field visit, 2017.

Picture 14: New kitchen shed and block behind it

Source: Field Visit, 2017.

4.2.2.2. Tender Process

Tendering is the process of making an offer, bid or expressing interest in response to an invitation or request for tender. A typical tendering process involves the preparation and submission of project design drawings and bill of quantities by the bidders. Once a tender is opened and announced, it is advertised for not more than twenty-one (21) days. After the twenty-one (21) days, the tender is closed and all submitted tenders are evaluated by the evaluation team of the procurement unit within a specified timeframe set by the chairman of the procurement unit. Upon evaluation, the tender that promises the most value is selected.

For the project under review, a selective tendering method was used to re-award the contract to the same contractor who began the project under the PTA. According to the project consultant Public Works Department (PWD), PWD in consultations with the PTA re-awarded the project to the same contractor primarily because he had already begun works on the project and the PTA had some outstanding payments to be made to him. Moreover, the PTA was satisfied with some earlier works he had done for the school, including the construction of the school's administration block.

4..2.2.3 Project Contract Award

The project was awarded to Popishun Limited, a construction company based in Agona Swedru in the Central Region. In 2014, the PTA wrote a letter to PWD asking for the project to be re-awarded to Popishun Limited since he had already began works on it earlier on. The contractor, on receiving the award, wrote an acceptance letter after which he was given 14 days to start work.

4..2.2.4 Project Funding

The project was initially funded by the school's PTA when it first begun in 2006. However, due to financial constraints, the PTA could no longer fund the project and the project was halted in 2007. This was just after the foundation had been laid. According to PWD, in July 2014, the government through the GETFund stepped in to fund the project as part of government's commitment to fund all PTA sponsored education projects. From the 2015 Reconciliation Report on the Petroleum Holding Fund, it is indicated that a sum of GHC 243,805.49 was allocated for the construction of an assembly hall, dining hall and a kitchen in 2015.

However, on the field, it was observed that none of the respondents interviewed were aware that the project was funded by oil revenues. They were only aware that the project was funded by the GETFUND.

So far the project contractor has raised three (3) payment certificates out of which two (2) have been paid. Discussions with PWD revealed that the first certificate was paid by the Ministry of Finance, under the Public Investment Programme of the Ghana Education Service. PWD however could not ascertain that the payment made by the Ministry of Finance was from the oil revenues. It is worth noting though that the amount paid for the first certificate tallies with that quoted in the 2015 Reconciliation Report on the Petroleum Holding Fund. According to PWD, the outstanding payment for the remaining certificate will be made by the GETFund. The table below shows the details of the project costs, payment certificates and their funding sources.

Table 7: Summary of project costs, payment certificates and funding sources

Item	Amount (GHC)	Funding source	Paid (Yes/No)
Initial project cost	424,804.32	PTA	No
Revised project cost	1,474,047.35	GETFUND	No[11]
1st payment certificate	243,805.49	Ministry of Finance	Yes
2nd payment certificate	152,559.75	GETFUND	Yes
3rd payment certificate	87,242.10	GETFUND	No

ACEP Field Visit, 2017

The total revised project cost has not been fully paid for although some payments have been made based on the first two certificates raised.

4.2.3 Project Execution

The project scope of work was to construct a 2,500 seater capacity assembly/dining hall with an attached kitchen. As of 2014, when the contractor resumed work on the project, 80% of the substructure had been done. At this stage, he had raised the first certificate at a tune of GHC243,805.49. As of the end of 2014, the contractor had completed the substructure, 30% of the superstructure and 40% of the blockwork. At this stage, he raised the second certificate of GHC152,559.75. In 2016, the third certificate of GHC87,242.10 was raised. The contractor had by then completed 80% of the superstructure, 90% of the blockwork, 35% of the roof covering, 35% of carpentry work and 5% of the joinery.

4.2.3.1 Variations

There have been some variations to the scope of work since the project commenced. The first variation, which was initiated by the project consultant in consultations with the school, was made to the overall design which looked like a chapel rather than an assembly/dining hall. The school has also requested for an expansion of the building's exit points as what exists currently is too small to accommodate the exit of a crowd in the case of any emergency. So far, the variations made have rather reduced the project cost. However, the contractor indicates that the expansion

The total revised project cost has not been fully paid for although some payments have been made based on the first two certificates raised.

of the exit points will come with extra cost which will need approval from PWD before he can commence. It is expected that GETFund will bear the extra project cost.

The project was expected to be completed by December 2016. However, due to financial constraints, the project remains stalled. As of the time of the visit to the project site, there remained 20% of the superstructure, 10% of the blockwork, 65% of the roof covering, 65% of carpentry work and 95% of the joinery yet to be completed.

Project inspection is done by PWD once every two months and before payments are made. The school also inspects and writes a cover letter for the contractor on project work status before he is paid.

Picture 15: Assembly hall/dining hall section of project

Picture 16: A section of the uncompleted assembly hall/dining hall complex

Picture 17: Another section of the uncompleted assembly/dining hall

Picture 18: Kitchen section of project still in its construction phase

Source: Field Visit, 2017.

4.2.4 Project Economic Analysis

As shown in Table 2, the initial project cost was GHC424,804.32 when it was first awarded in 2006. However, it was revised to GHC1,474,047.35 in 2014 when the project was re-awarded. Due to changes in the market price of goods within the time lapse of seven (7) years, the project cost had appreciated by an amount of GHC1,049,243.03.

The project has not incurred any cost overrun yet ever since it was re-awarded in 2014. So far, two (2) out of the three (3) certificates raised by the contractor have been paid. However, payments made for the two certificates were delayed. The first certificate was raised for payment in July 2014 but payment was made in August 2015.

The second certificate which was raised in December, 2014 was paid in January, 2016. This shows that averagely, payments for certificates are delayed for a year. This has greatly affected the contractor's profitability, as he had taken a loan at a high interest rate of 7% in order to pre-finance the project.

The project was scheduled for completion in December 2016 but remains uncompleted as of the time of the field visit in July, 2017. Due to non-payment of the third certificate which was raised in September 2016, the project has been halted. The contractor indicated that if funds were available, project would have been completed within a year.

To keep the project site clean, the contractor visits periodically to inspect the place and carry out general house-cleaning. However, there have been incidences where some students have been caught defecating on the site. Some students also go there to study. The summary of the project economic analysis.] is detailed in the table below:

Table 8: Summary of project economic analysis.

Item	Value	Comment
Total Project Cost	GHC1,474,047.35	Revised cost when project was re-awarded in 2014.
Total Outstanding Project Cost	GHC 1,077,682.11	
Total cost of work completed to date	GHC509,060.36	
Total amount paid for certificates	GHC396,365.24	
Cost Overrun	None	
Time Overrun	Seven months	Project was scheduled for completion in December 2017 but was uncompleted as of the time of site visit in July 2017.

Source: Field Visit, 2017.

4.2.5 Socio-Economic Impacts

4.2.5.1 Employment Opportunities

The contractor employed both skilled and unskilled laborers from the project community (Nkubem) and other surrounding communities including the Swedru town and Oteiprow community. Because of the funding challenge, the contractor finds it difficult to hire permanent labor. When funds are available, he calls for labor and those who are available take up the offer.

In general, he hires a foreman, and 10 other laborers: masons, laborers and pays them a daily wage of GHC40.00. All the laborers who have been employed so far are males due to the strenuous nature of the manual labour carried out on the project.

3.6.2 Impact on Students' Performance

The project is expected to boost student performance once it is completed and in use. Firstly, this is because the teachers report that the facility will enable them advance their teaching methods through the use of projectors. This will enable them explain difficult and abstract concepts to the students easily through visual illustrations. Again, the project will be used as an examination hall and this is expected to reduce examination malpractices.

According to the teachers, students sometimes have to write exams in batches and this results in leakage of most of the exam questions. However, with the use of this project as an exam hall, students will sit for examination in one batch and will be obligated to study for themselves as they will not have a pre-knowledge of the exam questions.

4..2.5.2 Impact on School's Enrolment

The project is not expected to have a significant impact on enrolment increase upon its completion. This is

because the project's expected seating capacity of 2,500, is still under capacity for the current 2,800 number of students and will not be able to host more students.

4.2.5.3 Impact on Student Welfare

Due to the capacity constraints of the current assembly hall, students stand in the sun during the school's assembly sessions. This usually makes them fatigued during class sessions, and the project upon completion, will relieve students of such stress.

4.2.4.4 Impact on Disabled Students

According to the school's head and teachers, the project will not have any negative impact on disabled students since it is a one-storey building. Currently, the school has no students in wheelchair. There are two physically challenged people in the school and although they limp slightly, they are able to climb the staircase to the administration and other classrooms on their own. Notwithstanding, the project design does not specifically cater for disabled students and this could have future repercussions.

4.2.4.5 Extended benefits of the project facility

The school intends to use the assembly hall facility to hold their school functions such as speech day, etc. This will help reduce the school's cost of having to hire canopies during such functions. Again, the teachers of

the school envisions the possibility of renting out the facility for camp meetings, etc., when school is on vacation.

4.2.4.6 Other Emerging Issues

a. The project is currently in its construction phase and so far since construction began, there has been no accident on site. According to the school's authorities, this is primarily because the contractor ensures good housekeeping practices. Again, students are restricted from going to the project site as much as possible, although there have been cases where students have been caught defecating at the site while some have also been studying there.

b. The project has not had any negative impact on teaching and learning. Firstly, the project did not displace students in any way and therefore did not disrupt academic work. Secondly, there was no noise pollution from the construction works.

c. There have not been any resettlements issues as the land for the project already belonged to the school. The land was covered mainly by bush and there were no economical trees present. In view of this, the clearing of the land did not pose any environmental concerns.

d. Once completed, the project will be maintained by the maintenance committee of the school, which will conduct a periodic inspection and submit reports to the school's Board.

4.3 Project Challenges

The major challenge in executing this project is financial constraints. All the respondents complained about funds not forthcoming to complete the project. In view of this, the project that was scheduled for completion within eighteen calendar months from the project commencement date, has been stalled and still in its construction phase. The contractor explains that once funds are made available, the project outstanding works can be completed in less than twelve months.

4.4 Summary of Key Findings, Conclusion and Recommendations

4.4.1 Summary of Key Findings

Key findings from the VFM analysis are summarized as follows:

1. None of the respondents was aware that the ABFA provided a part-funding for the project. All the respondents purported that the project was funded solely by Getfund and had no idea about the ABFA's contribution to it.

2. The contractor was awarded the contract on a selective tendering basis as he had been awarded the contract earlier and had already started some foundational work on the project. This is one of the exceptional cases where this makes economic sense to re-award a project already in progress to the same contractor without opening a new bid. Moreover, the request made by the school's PTA for the project to be awarded to the same contractor suggests that the contractor already has a good reputation in the school.

3. Delay in the disbursements of funds have stalled the project. As a result of the financial challenge, project could not be completed within its scheduled time frame of eighteen months and suffers a time overrun of seven months (as of the time of field visit in July 2017).

4. So far, the contractor has made provision for local participation in executing the project. The contractor engaged the residents within and around the project community for the construction works. This provided employment opportunities for the locals within and around the project community.

5. Although contractor made provision for local participation, he did not mainstream gender into its local staffing. He admits that this is because the manual work is tedious for women.

4.4.2 Conclusion

Timely disbursements of project funds and timely project delivery are crucial in achieving value for money. Project financing remains a challenge for the contractor who had had to take up loans to pre-finance the project at high interest rates. This has delayed the completion of the project which still remains in its construction phase seven months after its scheduled completion date. This adds to the statistics of oil funded projects which continue to suffer funding delays, contributing to the inefficient spending of oil revenues. Conclusively, value for money has not been achieved for this project.

4.4.3 Recommendations

The following are recommended:

1. The spending of the ABFA should be narrowed to fewer projects within at most two selected (2) pro-poor sectors, for example education and agriculture. This will ensure that funds are adequate for projects and disbursed in a timely manner so as to avoid delays in project delivery.

2. Local participation and gender inclusiveness must be encouraged among project contactors. Local participation can be ensured primarily by allowing for decentralization in the award of project contracts so that projects are awarded by the district assemblies.

Again, there is the need to introduce into all contracts, an employment quota clause which mainstreams local content and gender inclusiveness. In view of this, less tedious tasks like the carrying of water should be reserved solely for women while the men carry out the more strenuous activities like concrete mixing and stone pitching.

3. Project contractors and all beneficiaries must be made aware of the source of project funding for effective monitoring to promote transparency in the utilization of oil revenues. This is also to allow for easy follow-ups on disbursements of project funds. One such way is to brand oil funded projects so community leaders and members would be made aware of how oil revenues are being utilized for development.

4. Where it becomes necessary to allow selective tendering process, as was the case of this project, the past records of contractors must form a basis for such selection. This will promote project quality as future contracts will not be awarded to inefficient contractors.

4.5. Pictures

Picture : Engagement with project contractor at project site

Picture 20:Interview with the Headmaster of SWESBU

Picture : Students filling out project questionnaires

Picture 23: School's current dining hall

Source: Field Visit, 201

Picture 24: some of the teachers interviewed

Picture 25: Assembly member

Source: Field Visit, 2017

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