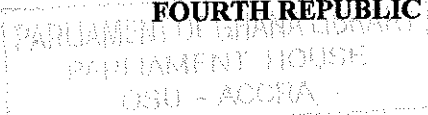


IN THE FIRST MEETING OF THE SECOND SESSION OF THE FIFTH PARLIAMENT OF THE  
FOURTH REPUBLIC



**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE  
PERFORMANCE AUDIT REPORT OF THE AUDITOR GENERAL  
ON THE MANAGEMENT OF GHANA POLICE RESIDENTIAL  
ACCOMMODATION**

**1.0 INTRODUCTION**

The Performance Audit Report of the Auditor General on the Management of Ghana Police Residential Accommodation was laid before the House on 22<sup>nd</sup> June, 2009.

The RT. Hon. Speaker in pursuance of Standing Order 165 (2) referred the Performance Audit Report to the Public Accounts Committee for consideration and report.

The Committee pursuant to the referral met on Wednesday 19<sup>th</sup> August, 2009, and considered the Performance Audit Report of the Auditor General on the Management of Ghana Police Residential Accommodation and accordingly reports as follows:

**2.0 ACKNOWLEDGEMENT**

The Committee wishes to express its gratitude and appreciation to the Minister of the Interior, Hon. Cletus Avoka, the Inspector General of Ghana Police Service, Paul Tawia Quaye, and other officers of the Ghana Police Service, for attending upon the Committee to respond to and clarify issues during the consideration of the audit report.

**3.0 REFERENCE DOCUMENTS**

The Committee was guided in its deliberations by the following documents:

- i. The 1992 Constitution of the Republic of Ghana
- ii. The Standing Orders of the Parliament of Ghana
- iii. The Audit Service Act 2000 (Act 584)

#### **4.0 PERFORMANCE AUDIT**

Performance Audit refers to an examination of a programme, function, operation, management system or procedure of an entity to assess whether the entity is achieving efficiency, economy and effectiveness in the employment of available resources.

Performance audit is focused on assessing whether organizations are doing the right things and in the right way. It also seeks to ensure that MDAs are conducting their operations with a minimum wastage and duplication and are achieving desired results in a more cost effective way.

Traditionally, the Auditor General has been undertaking financial audit. However, in line with current developments within the audit profession other types of audit including Performance Audit have emerged. In performance audit, the auditor general identifies a particular activity or programme undertaken by an institution and assess whether the activity or programme was undertaken in the most economical, efficient and effective manner. An effective Performance Audit can lead to judicious use of resources by public bodies and bring support to democratic governance by bringing about accountability, transparency, improved operations and better decision making.

#### **5.0 BACKGROUND**

The Ghana Police Service is responsible for the maintenance of law and order in the Country. With personnel strength of 22,610 to 20 million population, and a current police ratio of one police officer to 900 people, the Ghana Police Service falls short of the number of personnel required for an effective policing as recommended by the United Nations.

The Police Administration proposes to increase its personnel strengthen to 40,000 by the year 2010 to achieve the UN standard ratio of one Police officer to 500 people. This decision requires a corresponding increase in the provision of adequate, decent and well maintained residential accommodation to house the personnel. Provision of houses for police officers is part of their condition of service and to facilitate the rallying of police officers in times of emergencies.

Currently, there is overcrowding in existing police barracks because the rate of expansion of police residential accommodation does not commensurate with the rate of recruitment into the service. This has resulted in inadequate residential accommodation for the police. Also conditions of existing barracks are poor and likely to get worse with the planned increase in intake.

Out of the 2,754 premises (residential and non residential) occupied by the Police Service, 2,442 (88.7%) are rented and 312 (11.3%) are owned by the Service. The Service has a shortfall of 4,111 residential units. As a result of this, about 58% of police officers live in makeshift structures a situation that has demotivated police officers and raised concern among the public and the police hierarchy as well. The Service require about GH¢ 548.81 Million to address the accommodation situation.

It is against this background that the Auditor General found it expedient to conduct an audit into the management of police residential accommodation and make necessary recommendations to help the police improve on the situation.

## **6.0 OBJECTIVES OF THIS REPORT**

The objective of this report is to present to the House the main issue in the Performance Audit Report of the Auditor General on the Management of Ghana Police Residential Accommodation.

The report summarizes the major findings by the Auditor General, management responses to each of the findings and recommendations by your Committee.

## **7.0 REASONS FOR THE AUDIT**

The audit was conducted to ascertain how the provision of suitable and adequate residential accommodation for police officers was being addressed. The audit also sought to find out why there was overcrowding in police barracks, why the barracks were in bad condition and why in the midst of accommodation shortages for the Police Service, several building projects meant to house the police were uncompleted and abandoned.

## **8.0 SUMMARY OF FINDINGS**

The Auditor General made the following findings during the performance audit:

- i. The auditor General found out that recruitment and transfers in the Ghana Police Service are not matched with the provision of residential accommodation leading to overcrowding and possible health hazards in the barracks. The Auditor General recommended the use of police lands as equity to attract private financing in the provision of residential accommodation for the Police. Metropolitan, Municipal and District Assemblies should also assist in the provision of accommodation for the Service.
- ii. The audit also found out that, the Service finds it difficult to rent houses because landlords regard the Police as bad tenants. To erase this impression, the Service should curtail cumbersome negotiation processes and delayed payment procedures of rent to landlords. Further the Service should regularly rehabilitate the interiors of all rented premises.
- iii. The audit also revealed that poor planning and management of police residential accommodation results in large number of uncompleted building projects. The Auditor General recommended to the Police Service to prioritise and complete outstanding building projects. The Service should also ensure that no new projects are started until all outstanding ones are completed.
- iv. The few residential accommodation available to the police are also poorly maintained and are in a very deplorable state. To address this situation, the Auditor General recommends the Service should draw up and adhere to a five-year maintenance schedule for all police barracks.

## **9.0 OBSERVATIONS AND RECOMMENDATIONS**

### **9.1 ACCOMMODATING POLICE OFFICERS IN BARRACKS**

In view of the numerous challenges confronting the Police Service in the provision of accommodation to all police officers and the maintenance cost of same, the Committee wanted to understand the rationale for keeping police officers in barracks. In the view of

the Committee the world is moving towards community policing where police officers live with the people they protect as part of the larger society.

The administration of the Police Service indicated to the Committee that the Service is structured in the form of Para-military institution. This they indicated entails the mobilization and deployment of men at short notices to deal with crisis situations and if the personnel are scattered, it becomes difficult to mobilize and deploy them on time hence the need to keep personnel in barracks and rented blocks.

### **Recommendations**

Madam Speaker, your Committee recommended that the Ghana Police Service moved to community policing where policing requirements are determined jointly by the police and the community. In such situations, the community takes part in planning and provision of logistics for police operations. The Committee further requested the police administration to attract private sector participation in the provision of residential accommodation to the Service. The Police Service should initiate action aimed at allowing the Service retain some percentage of its IGF. This the Committee believe would go a long way to provide the needed funds for maintenance, rent and possibly building new facilities for officers.

### **9.2 POORLY MAINTAINED BARRACKS**

Members expressed dissatisfaction with the poor and deplorable state of police bungalows and questioned the role of the Police Estate Department. Further, as a result of poor planning, the Department normally has its hands full as it executes many projects at the same time and is not able to complete any, leaving behind an army of abandoned and uncompleted buildings. The Service has over the years also not adhered to any maintenance culture, leaving existing accommodation at very deplorable or near collapse state. The Committee however was informed that the Department is responsible for designing new buildings and maintenance of existing structures. The department is manned by qualified architects, structural engineers and estate managers. Their seeming inefficiency is as a result of financial constrains. The Service believes the Department will perform creditably when given the needed financial support.

## **Recommendations**

Madam Speaker, your Committee is of the view that to ensure efficiency and prudent use of resources, the Department should plan to prioritize its projects, ensure a good maintenance culture and that critical projects are completed first. The Committee recommends that the Service should suspend all planned projects and focus attention on completing existing ones. The situation where many projects are undertaken at the same time and none get completed is not financially prudent.

The Committee further recommends that the Police Administration implements the recommendation by the Auditor General which urges the police to use acquired lands as equity to obtain private financing to develop residential facilities for their use.

### **9.3 AWARD OF ONE PROJECT TO TWO CONTRACTORS**

The Committee was informed that the Police Service awarded one contract to two contractors and paid the sum of ₦ 137,134,084 to these contractors for the said project. Unfortunately, the project is still at the foundation level.

The Police Administration informed the Committee that it was a misrepresentation that one contract has been awarded to two contractors. It was explained that two different projects at the same site were being executed at the same time, namely block "A" and block "B".

The Committee was informed that unfortunately these projects were halted following a directive from Government in 2001. At the time of the audit, one project was at the foundation stage and the other was still at the ground level because of the impregnable nature of the rock formation at the site.

All the relevant documents with respect to the two contracts were presented to the Committee for its verification.

#### **Recommendation**

The Committee recommends that the Police Service Administration should immediately apply to the Ministry of Finance and Economic Planning for the necessary approval and documentation to complete this project as a matter of urgency to avoid any financial loss.

#### **9.4 POLICE AS BAD TENANTS**

The Auditor General found that, landlords are reluctant to rent their premises to the Police because they are regarded as bad tenants. They pay rents far below the existing market rates, maintain poor hygiene and above all leave the buildings in a very deplorable state after occupancy. The result of such a culture is that the Service now finds it difficult to acquire enough rented premises for its personnel. The police administration indicated that they were constrained financially and cannot afford to pay like other private tenants. Besides, the tenancy agreements signed with the landlords places the responsibility of maintenance of the outward environment of the buildings on the landlords. The Service admitted that the rate of deterioration of the properties accelerated because of the insanitary conditions and the lackadaisical manner the policemen use the facility.

#### **Recommendations**

The Police should review its policy on renting by offering competitive rates to landlords. The Police should also consider sharing maintenance responsibilities with landlords by taking full charge of internal maintenance. Innovative ways should be adopted to assist personnel to afford good competitive rent rates and on good terms. This will make both the landlord and the tenant responsible when it comes to maintenance of the facility.

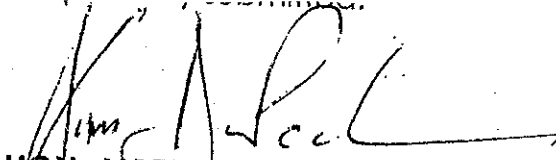
#### **10.0 CONCLUSION**

The provision of residential accommodation for police officers serves as a tool to recruit and retain personnel in the Service and provides motivation for effective policing. However, due to lack of funding and improper planning, the Service has failed to provide decent and adequate housing for its officers over the years. Most housing projects have been abandoned and personnel live in makeshift structures.


It is however the view of the Committee that, with proper planning and private sector involvement, the Service will make remarkable progress in providing proper housing for its police personnel.

In the light of the above, the Committee recommends to this House to adopt its report and approve the Performance Audit Report of the Auditor-General on the Management of Ghana Police Residential Accommodation.

Respectfully submitted



HON. ALBERT KAN-DAPAAH  
CHAIRMAN



MR. ASANTE AMOAKO-ATTA  
CLERK TO THE COMMITTEE

22 January 2010