



REPUBLIC OF GHANA

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**PERFORMANCE AUDIT REPORT
OF THE**

**AUDITOR-GENERAL
ON THE**

**MANAGEMENT OF GHANA POLICE
RESIDENTIAL ACCOMMODATION**





**PERFORMANCE AUDIT REPORT OF THE
AUDITOR-GENERAL ON THE MANAGEMENT OF POLICE
RESIDENTIAL ACCOMMODATION-GHANA**

1 TABLE OF CONTENTS

	Page
Transmittal letter	i
Executive Summary	iii
1 Introduction	1
Reason for the audit	1
Purpose and scope	2
Methods and implementation	3
2 Descriptive Chapter	4
Historical background	4
Goals and objectives	6
Funding	7
Current development	8
Key players	10
3 FINDINGS	11
Summary and conclusions	39
4 RECOMMENDATIONS	41
5 Appendix 1: Ejection letter to the Police Service	45

1.0

1.1 *Appendix 2: Rejection of Land Valuation Board's*

Recommendation 46

Appendix 3: Letter for outstanding rent payment by the Service 49

Appendix 4: Key players

5

TRANSMITTAL LETTER

Ref. No. AG.01/109/Vol.2

**Office of the Auditor-
General
Ministries Block 'O'
P. O. Box MB 96
Accra**

Tel. (021) 662493
Fax (021) 662493

28 October 2008

Dear Sir,

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF POLICE RESIDENTIAL ACCOMMODATION-GHANA

I have the honour to submit to you for presentation to Parliament my 19th performance audit report in pursuant of Article 185(5) of the 1992 Constitution and Section 13(e) of the Audit Service Act, 2000 (Act 584). The Audit Service Act, which came into force in November 2000, gives me the authority to audit programmes and activities of public offices to ensure economy, efficiency and effectiveness in the use of resources.

2. The Audit Service traditionally audits the financial statements prepared by public bodies. Performance auditing has been introduced at Ghana Audit Service as part of capacity building project funded by the European Union. The Team that carried out the audit comprised Messrs Ayagiba Lawrence Ndaago, Assistant Auditor-General (Leader), Habib Mohammed Wahab, Principal

Auditor and Denis Agbleze, Senior Examiner of Accounts, under the supervision of Mr. A. R. K. Boadu, Deputy Auditor-General.

3. Performance audit is carried out by teams of professional staff, including specialists such as architects, legal experts, engineers, economists and accountants. Depending on the extent of the coverage and complexity, it normally takes between six months and one year to complete a performance audit, thus making it more expensive than traditional financial audit. Effective performance audit can lead to better use of resources by public bodies and provide support to democratic governments, by bringing about accountability and transparency, improved operations and better decision-making.
4. This report to Parliament is the 19th report which has been prepared by staff professionally trained in conducting performance audits to internationally recognised standards to supplement the financial audits.
5. I would like to thank my staff for the preparation of this report and the officers of the Ghana Police Service for the assistance offered to my staff during the period of the audit.
6. I trust that this performance report will meet the approval of Parliament.

Yours Sincerely,

EDWARD DUA AGYEMAN
AUDITOR-GENERAL

THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

**PERFORMANCE AUDIT REPORT OF THE
AUDITOR-GENERAL ON THE MANAGEMENT OF POLICE
RESIDENTIAL ACCOMMODATION-GHANA**

EXECUTIVE SUMMARY

The Ghana Police Service is responsible for maintaining law and order in the Country. Established since the colonial era, the personnel strength of the Police Service as at May 2008 was 22,610 to a national population of 20 million.¹ For effective policing, the United Nations recommends a ratio of one police officer to 500 people. The current police ratio is one police officer to 900 people and the Police Administration projects to increase its personnel strength from 22,610 to 40,000 by the year 2010.

2. Providing adequate, decent and well-maintained residential accommodation to house police personnel is part of the expansion programme of the Police Service. This needs to be adequately addressed in order to achieve the desired results of providing every officer with good accommodation. The audit found that there is overcrowding in police barracks because the Police Service does not have enough residential accommodation. In addition, conditions of existing in the barracks are poor, a situation likely to get worse with planned increase in intake. According to the Police Administration only 42% of its officers

¹ Extracts from Police documents presented to Audit

are accommodated, while 58% are in makeshift structures. The Police Service projects that it will require ₵5,481.75 billion (Gh₵548.18 million) for the next five years to address the accommodation problem.

3. 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 conditions and why in the midst of accommodation shortage for the Police Service, large numbers of building projects undertaken by the Service were uncompleted and abandoned.

4. The audit found that the Police Service does not have enough residential accommodation because:-

- recruitment into the Service is not matched with the provision of accommodation, resulting in overcrowding in police barracks; and
- the Police Administration finds it difficult to rent enough houses since landlords do not consider the Service as good tenants.

5. The audit also revealed poor management of existing police accommodation, as a result of:

- poor planning and insufficient budgetary allocation, resulting in large numbers of uncompleted and abandoned building projects; and

- poor maintenance of police barracks which leaves them in deplorable conditions.

The way forward

6. Following our findings, we recommend to the Police Administration as follows:

Increasing police residential accommodation

7. To improve upon the quality and quantum of residential accommodation to its personnel, the Police Administration should:

- i. implement the proposal to use police acquired lands as equity to obtain private financing to develop commercial and residential facilities, including the provision of accommodation for police use. This scheme should be managed and monitored to ensure that the Service receives accommodation in sufficient quantities and quality.
- ii. approach Metropolitan, Municipal and District Assemblies to assist in providing the accommodation needs of police personnel in their respective areas, recognising that they can benefit from increased police presence in their localities.
- iii. encourage Regional Commanders to take initiatives, as in the case of Tema, to build houses for themselves.

Improve the relationship between the Service and Landlords

8. To improve relationships between the Police Service and Landlord we recommend that the Police Administration should:

- i. curtail cumbersome negotiation processes and delayed payment procedures of rent to landlords, by simplifying the rent review and payment process – either speed up the process or reduce the number of steps for approval;
- ii. regularly rehabilitate/renovate all police barracks, including rented premises; and
- iii. pay rent promptly to enable landlords maintain the external portions of their rented premises in compliance with the lease agreement. The Service should also educate the landlords on the adverse consequences of leaving their properties unmaintained before valuation.

Improve upon planning

9. To improve upon planning and budget support, we recommend that the Police Administration should:

- i. update the five-year Strategic Plan for Police Accommodation from 2006 to 2010 (which is already three years behind schedule) and forward it to the Ministry of Interior by the end of 2008;
- ii. prioritise and complete all outstanding building projects within the next five years;

- iii. ensure that no new projects are started until all outstanding ones are completed;
- iv. recover ₵71.8 million in respect of the second payment made on the abandoned three-storey block at Yendi; and
- v. privatise the maintenance of police barracks as a way of ring fencing funds for residential buildings and maintenance.

Improve upon maintenance of police barracks

10. To improve upon the maintenance of police barracks, we recommend that the Estates Department should:

- i. draw up and adhere to a five-year maintenance schedule for all police barracks;
- ii. routinely assess maintenance requirements, define the scope and carry out the works. The Administration should involve Regional/District Commanders in assessing their maintenance needs. The Service should prioritise maintenance works to ensure that the most critical works are completed first;
- iii. put in place a monitoring system to ensure works are done according to specification and need; and
- iv. as a matter of urgency, replace all pan latrines with water closets in all police barracks within three years.

**PERFORMANCE AUDIT REPORT OF THE
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RESIDENTIAL ACCOMMODATION-GHANA**

CHAPTER ONE

INTRODUCTION

1.1 Reasons for the audit

The Ghana Police Service is responsible for maintaining law and order throughout the country. In the last two decades, the Service's efforts were focused in the major cities of Accra, Tema, Kumasi and Takoradi, where crime was highest, while fewer officers were maintained in the rural communities. Today the crime rate is as high in the rural communities as it is in the cities, and criminals have become more sophisticated, for example, through cyber crime. In such circumstances, the Police Service has no option but to increase its numbers and extend its presence to every locality. To attain this, the Service has to attract young and intelligent personnel to boost the staff strength. The staff strength of the Ghana Police Service, as at May 2008, was 22,610² to a national population of 20million. For effective policing, the United Nations requires a ratio of one police officer to 500 people. The current police ratio is one Police Officer to 900 people. The Ghana Police Service plans to increase its personnel from 22,610 to 40,000 by the year 2010.

²Extracts from Police documents presented to team

2. As part of the conditions of service for police personnel, free accommodation is provided as an incentive and also to facilitate the rallying of police officers. Our audit revealed that only 42% of police personnel are properly accommodated³. The remaining 58% are housed in “inappropriate”⁴ housing units, a condition that has demotivated police personnel and raised concerns among both the police hierarchy and the public. We noted that Gh¢1.6 million has been spent on building construction projects which were abandoned in the course of construction, resulting in the waste of public resources. A further ¢62 million (Gh¢ 6,200) was paid for renovation works of the Railway Police Station in Accra⁵ which was not executed. In line with Section 13(e) of the Audit Service Act 2000, Act 584, and based on the issues aforementioned, the Auditor General commissioned a performance audit to ascertain how adequately issues of police accommodation are being addressed.

1.2 Purpose and scope

3. The audit reviewed the provision and management of police residential accommodation facilities between 2002 and 2006. The focus was on the adequacy and suitability of residential accommodation for

³ Police Service 5 Year Strategic Plan 2006-2010

⁴ Defined as more than one person in a room or a number of people in an open dormitory

⁵ Auditor-General’s report for 2004

police personnel, the quality of the facilities provided as well as the management of what has been provided.

4. The team visited four out of the 10 regions, namely; Greater Accra, Eastern, Ashanti, and Northern Region. The reason for the choice of these regions is because police personnel in the four regions constitute 65% of the total police population in the country. The team visited three districts in each of the selected regions. The choice of the districts was done in consultation with the Regional Commanders, based on criteria of what was regarded as the best, worse and moderate standard in terms of adequacy in the provision of residential facilities in the regions.

1.3 Methods and implementation

5. The methods of data collection included interviews with the policy makers in the Ministry of Interior and at the Police Headquarters. The team also interviewed police personnel accommodated in police owned premises and those accommodated in rented premises and inspected some selected residential premises. The team interviewed police personnel accommodated in makeshift dormitories, landlords, as well as contractors. The team further reviewed the Auditor General's Report on Ministries Departments and Agencies for 2004.

6. In addition, the team reviewed the police policy document on redevelopment of police lands, a Five-Year Strategic Development Plan

for police accommodation covering 2006 to 2010, as well as extracts of budgets and financial statements from 2002 to 2006.

CHAPTER TWO

DESCRIPTIVE CHAPTER

2.1 Historical background

7. The Ghana Police Service was established by the British Colonial Administration and maintained after independence in 1957. The number of police personnel has increased over the years to match increases in the Country's population. The Colonial Government built and housed the police personnel in barracks so that they could be mobilized at short notice with ease. Since independence, the policy of keeping police personnel in barracks has continued and where Government-constructed barracks are not available, the Police Administration has rented communal compound houses for the purpose.

8. The Police Service has 2,754 occupied premises (residential and non residential), out of which 2,442 (88.7%) are rented and 312 (11.3%) are owned by the Service.⁶ The Police Administration aims to attain the UN standard ratio of one police officer to 500 people by 2010. Attaining this objective will require significant increase in the number of personnel and residential facilities. The Police Service has a shortfall of 4,111⁷ residential units. Several police officers that have graduated in the last five years still live communally in makeshift structures.

⁶ Source 5 Year Strategic Plan on Accommodation for the GPS 2006-2010

⁷ Source 5Year Strategic Plan on Accommodation for the GPS 2006-2010



Picture 1. 50 Police officers are accommodated in a 10m x 4m hall at the Central Police Barracks in Accra. Source: Ghana Audit Service, 01/06/2007

9. As picture 1 above shows, those who have accommodation in the barracks live in unhygienic and poorly ventilated rooms. Several attempts have been made in the past to improve upon the condition of residential facilities for service personnel, but without success. The Police Estates Department and Projects Unit together with the General Services Department exist to manage issues of accommodation.

Goals and objectives

10. The Estates Department and Projects Unit were established with the objectives to:

- acquire, document and manage the real estates of the Police Service
- manage, regularly maintain and periodically inspect police landed property
- deal with rent cases
- ensure general cleanliness of the police premises
- liaise between the Police Service and contractors on police building construction projects; and
- monitor the progress of building construction and maintenance works and submits reports to the Inspector General of Police (IGP).

11. The Projects Unit exists to manage Police construction projects. Prior to its creation, the design and supervision of Police construction projects were handled by hired consultants, whose charges constituted a large proportion of the cost of projects. The main purpose for creating the Unit therefore was to provide a team of construction experts (Construction Engineering and Management Professionals) who would design and manage projects internally and thus saves the Police Administration the cost of consultancy services. The Unit is, therefore, staffed with Architects, Engineers, Quantity Surveyors, Clerks of Works

and Site Agents. This Unit provides such services as designing construction projects, production of working drawings and construction details, tender preparations, contract documentation, bid evaluation, works supervision and interim valuation/certification.

12. The Unit carries out these functions on both new construction and renovation projects. The Unit is headed by the Director of Works.

Vision

13. The vision of the Estate Department is to provide excellent and comfortable residential and office accommodation for all personnel for effective policing.

Funding of police residential accommodation

14. Funding of residential accommodation for the Police Service is provided from Government subvention. Some benevolent institutions have also made contributions to the police residential accommodation effort, but such contributions are not captured in the police financial statements.

Table 1. Funding of police residential accommodation between 2002 and 2006

Year	Purchased ¢Billion	Rented ¢Billion	Renovated ¢Billion	Amount ¢Billion
2002	0	3.60	0.41	4.01
2003	0	5.40	1.20	6.60
2004	0.33	7.80	1.20	9.33
2005	0.82	9.30	1.00	11.12
2006	2.94	10.50	2.20	15.64
Total	4.09	36.60	6.01	46.70

Source: GAS analysis. Amount rounded up to 2 decimal places

Current developments

- i. In June 2007, the Ghana Police Service prepared and presented a policy document to the Ministry of Interior for the redevelopment of Police lands. In the policy document the Service proposed to use part of its lands, some of which are located in prime areas as equity for private investors to develop and build residential accommodation for the Service. Proposals have been received from private developers and are under consideration. It is envisaged that the successful implementation of the policy will benefit the Service through maximising the use of its lands by providing more housing units to the police.

- ii. In the light of increased demands for residential accommodation, the Police Administration in 2007 relaxed the enforcement of its policy to restrict police personnel to stay in the barracks and now allows personnel to stay in their own houses.

- iii. With various residential estates sprawling in the main cities, the request to establish police stations in several communities has also increased but without commensurate increase in accommodation. The Police Administration has now decided that any district, community or individual donating a building for a police station, should as well provide residential accommodation.

- iv. Some of the regional commands have also taken the initiative to request for assistance from civil society groups and contributions by individual police personnel to put up their own residential facilities. An example of this can be found in Tema as Picture 2 shows. Although the building is yet to be completed, it shows that the Police Administration is ready to find alternatives to solving its accommodation problems.



Picture 2 Through its own initiative, the Tema Regional Police Command started a residential facility to house police personnel. Source: Ghana Audit Service, 04/06/2007

Key players

15. Details of organisations, office holders and service providers in and outside the Police Service who play vital and complementary roles in providing decent residential accommodation for the Police Service are annexed to this report in Appendix 4.

CHAPTER THREE

FINDINGS

16. 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. The Police Administration either builds or maintains barracks for police officers or rent houses from landlords to accommodate its personnel.

17. The audit found that the Police Administration is aware of the inadequacies in the provision of decent and suitable residential accommodation for its personnel and has for the first time formulated a Five-Year Strategic Plan, covering 2006 to 2010, to address the problem. The audit found that the Police Service **does not have enough residential accommodation** because:

- recruitment into the Service is not matched with the provision of accommodation, resulting in overcrowding and possible health hazards in police barracks; and
- the Police Administration finds it difficult to rent enough houses since landlords are reluctant to rent out their houses because the Service is considered not a good tenant.

18. The audit also revealed that the inadequate and poor conditions of police residential accommodation resulted from the cumulative effect of

poor financial and estate management. The audit found for instance that:

- the Service has large numbers of uncompleted building projects as a result of poor planning, and
- police barracks are poorly maintained.

3.1.1 The service does not have enough residential accommodation

19. The staff strength of the Ghana Police Service as at May 2008 was 22,610 men and women of all categories of personnel. With Ghana's population of 20 million, the ratio of the police to the population is 1: 900. This is below the United Nations standard ratio of 1:500 deemed appropriate for effective policing. The Police Administration acknowledges the need to increase the number of personnel in order to meet the challenges of policing in the country and to conform to international standards. The audit revealed that out of the total personnel strength of 22,610, only 42% are properly accommodated, while the remaining 58% are housed in makeshift facilities. The audit found that:

- i. recruitment and transfers into the Police Service are not matched with provision of residential accommodation, leading to overcrowding and possible health hazards.
- ii. the Service finds it difficult to rent enough houses because landlords consider the police not good tenants

3.1.2 Recruitment and transfers not matched with provision of residential accommodation

20. The Police Administration has projected to increase its personnel to 40,000 men and women by the year 2010. Every year new police personnel are recruited and trained throughout the country. After the training, recruits are posted to various stations where their services are needed. The policy of housing police officers in barracks requires that once the officers pass out of training, accommodation is provided at the duty stations. This policy is highlighted in the Estates Department's vision to provide excellent and comfortable residential accommodation for all personnel for effective policing.

21. As shown in Table 2, although 8,597 officers were recruited into the Police Service between 2002 and 2006, only 450 residential accommodation were made available for 2,000 of the number recruited during the period.

Table 2. Number of police personnel recruited and accommodation facilities provided between 2002 and 2006

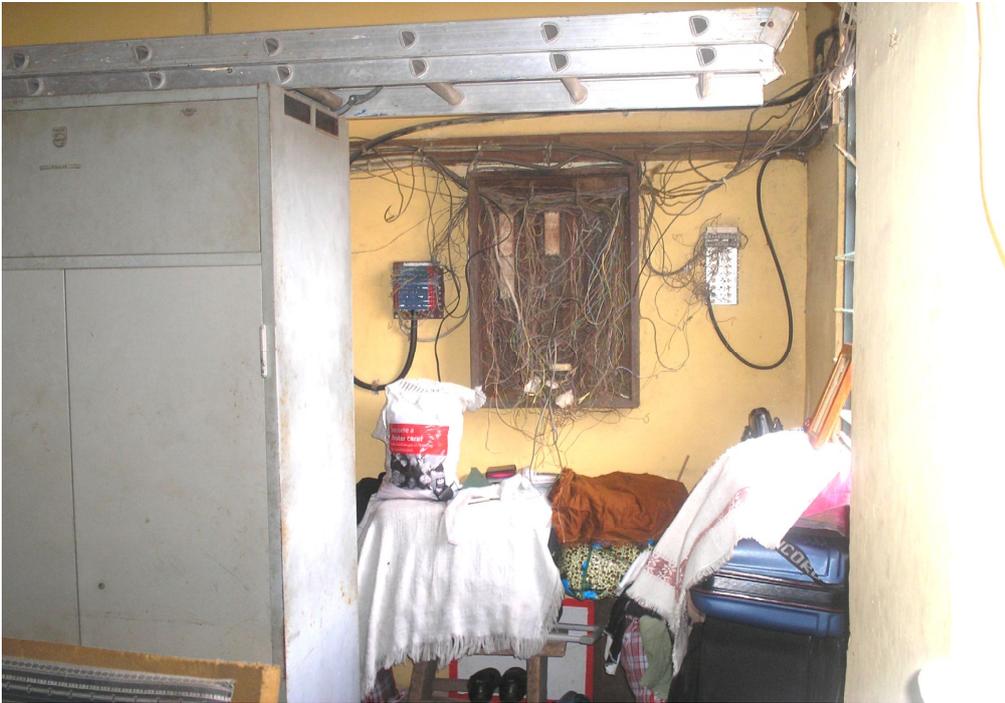
Year	Police recruited	Accommodation facilities acquired
2002	1027	39
2003	1324	52
2004	1027	112
2005	1584	117
2006	3635	130
Total	8597	450

Source: Ghana Audit Service

22. The Ghanaian Times No. 15,551, ISSN 0855-1502 of Thursday, 23 October 2008 reported that the Minister of Interior (Hon Dr. Kwame Addo-Kufuor) informed Parliament that a total of 4,075 personnel recruited between January 2007 and October 2008 could not be posted to where their services were most needed because of lack of accommodation. The report indicated that the Minister had requested that some of the housing units under construction by the Ministry of Water Resources, Works and Housing be allocated to the Ghana Police Service, adding that so far about 200 units of such flats had been allocated in Greater Accra.

23. There is a backlog of 6,597 personnel to be accommodated since 2006. In view of the limited accommodation, the Police Administration allocates rooms measuring 4mx4m or 16m² for use by two police families.

24. The audit found that some officers are housed in canteens, open workshops, kitchens and in uncompleted premises. Picture 3 shows that in some instances any available space is converted into residential units for officers. The picture shows a radio room that also doubles as living quarters for five police officers in spite of the danger to life.



*Picture 3. The radio room also doubles as living quarters for five police officers.
Source: Ghana Audit Service 01/06/07*

25. Complaints from officers abound about lack of privacy, health hazards and danger to life under such conditions.

26. The audit also found that recruitment targets and transfers are not matched with available residential accommodation. The availability of residential accommodation serves as a motivation for attracting the youth into the Service. However, the present state of overcrowding leads to disappointment and low morale among the police personnel. Affected

personnel cannot acquire personal household items as there is no space to store them. As Picture 4 shows, some police officers and their families store most of their household items in the corridors. The audit revealed that the congestion affects the quality of social life. Affected personnel complained during the audit that because there is no place to sleep in the barracks due to congestion in the rooms, their children sleep elsewhere from the barracks and end up becoming truants, as they are not subjected to monitoring and supervision by their parents during the nights they spend outside their homes.



Picture 4. Crowded corridors and verandas double as storage and kitchen for the police families.
Source: Ghana Audit Service 01/06/07

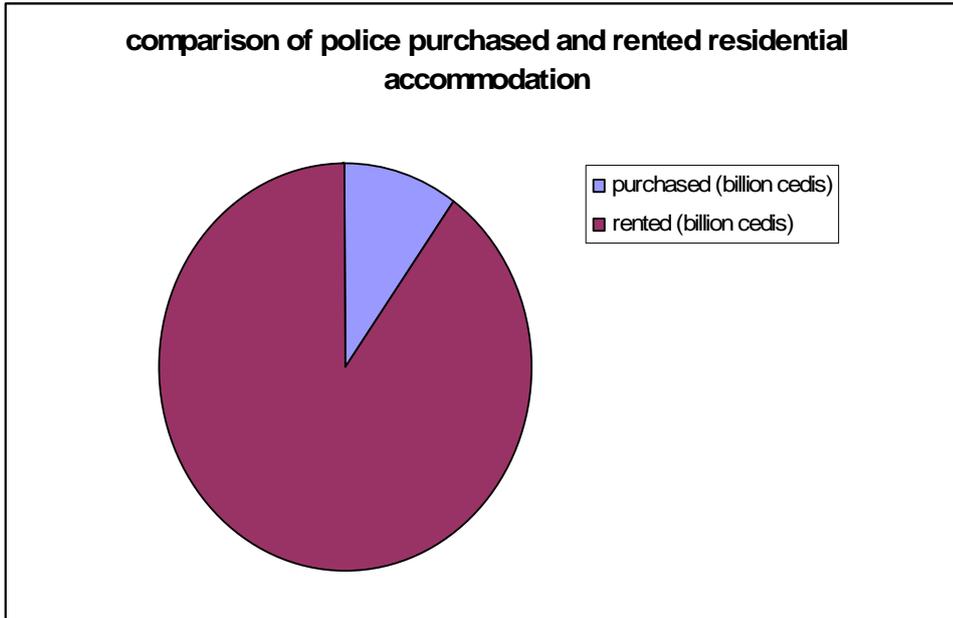
3.1.3 Difficulties in acquiring enough rented premises

27. Analysis of expenditure on residential accommodation for the Police Service between 2002 and 2006 showed that ₵36.60 billion (Gh₵3.7 million) being 90% of total disbursement for the provision of residential accommodation for the Service was paid to landlords. Table 3 and Chart 2 show that the Service relies substantially on rented residential accommodation for its personnel.

Table 3 Expenses on rental accommodation for the Police Service from 2002 to 2006

Year	Purchased GH₵ Billion	Rented GH₵ Billion
2002	0	3.60
2003	0	5.40
2004	0.33	7.80
2005	0.82	9.30
2006	2.94	10.50
Total	4.09	36.6
Percentage	10.0%	90.0%

Chart 2



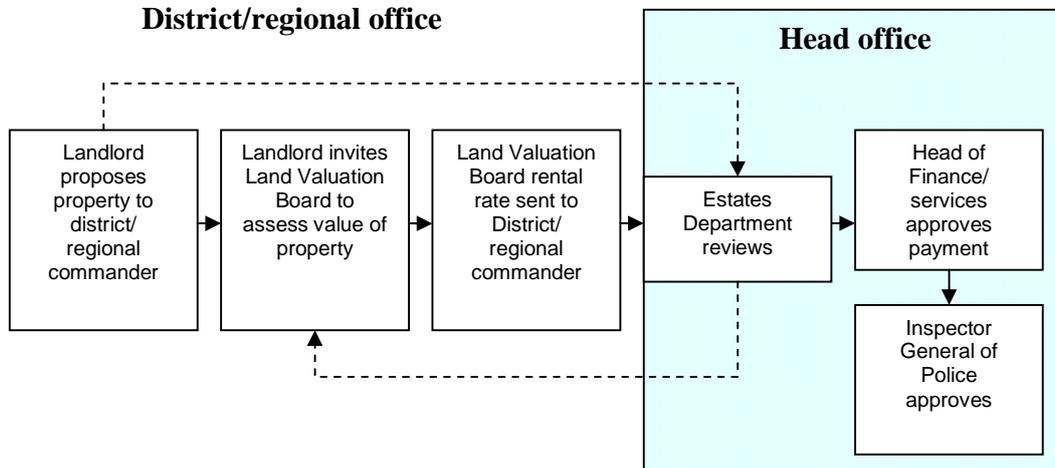
Source: GAS analysis. Amount rounded up to 2 decimal places

28. The lop-sided reliance on rented accommodation for police personnel is likely to increase as the Service strives to meet the accommodation needs of additional personnel in the future. However, the audit found that acquiring rented premises has become increasingly difficult because landlords are refusing to rent their premises to the Service for paying them uneconomic rent. There is also increased competition from other prospective tenants. The Landlords expect market value rates and prompt payment of rent when they are due. In addition landlord normally prefer to receive advance payment for a period of two years, to be renegotiated at the expiry of the second year.

29. Equally, landlords expect tenants to maintain their buildings properly i.e. do periodic maintenance work and keep the buildings clean. We interviewed 50 landlords in the regions we visited. According to them, the Service does not pay competitive rent and delays in the payment of rent when due and do not maintain premises it occupies. In some areas, the Service has been served with ejection notices.

30. The audit found that once a property is identified for acquisition, renting, or for renewed renegotiation of rent, the procedures and processes for rent payments are long and cumbersome. The situation is presented in Figure 1.

Figure 1: Procedure for approval of a rental premise



31. In discussions with landlords in Nungua, Accra, they contended that the Police Administration does not pay competitive rates for rent. While private tenants normally pay ₵200,000 (Gh₵ 20) for a 4m x 4m room per month, make two years advance payments which are subject to renegotiation, the Police Service offers ₵25, 000 per month, makes advance payments for three months and is reluctant to re-negotiate new rates after years of occupation. At the Kpeshie Police Station, a landlord in Nungua wished the Service had vacated his house as soon as possible, after the Service had occupied it for 44 years since 1964. His ejection letter dated 8 June 2005 is attached as Appendix 1. According to the landlord, the Police Administration pays him ₵550,000 per month for a twelve bedroom house, while rented rooms within the same vicinity and

with similar conditions go for ₵200,000 per room per month. Based on his calculation of existing open market rates, he should have been making ₵2.4 million per month for his house, instead of the ₵550,000 or 23 % he was receiving from the Service.

32. Under the existing Standing Orders of the Police Service, review of rents is made by the Land Valuation Board⁸ every two years. Any landlord wishing to review rent paid by the Police is thus advised to address the request to the Land Valuation Board for the evaluation of the property before the request is placed before the Police Administration. The audit found that the Police Administration routinely pays the value recommended by the Land Valuation Board, although most of the time the values computed by the Land Valuation Board are rejected by the landlords as being too low. In Appendix 2 is a letter from a landlord rejecting a recommendation from Land Valuation Board. The lower values placed on the properties reflect the lack of maintenance by both the Police Service (as tenants) and the landlords. With passage of time the state of the property deteriorates and subsequently affects the value of the property and rents chargeable.

Case Example 1: The state of the building affects its value

⁸ The Land Valuation Board is a government department with the expertise to provide valuation on landed property and is independent of the Police Service.

In Saveligu in the Northern Region, the house of Mr. Adam was rented by the Police Service in 1965. By 2006, the Administration was paying ₵55,000 for his 12 bedroom house as rent, instead of ₵1.2million (Gh₵120) that the landlord expected. In the given circumstance the landlord could not maintain the house and the building deteriorated to the state shown in Picture 9. The police had to evacuate in June 2007, after 42 years of occupancy and improper care of the building. The state of the building had greatly affected its value and consequently the rent recommended for payment to Mr. Adam by the Land Valuation Board was lower than he expected.



Picture 9. The house of Mr. Adam in Saveligu in the Northern Region where the police had to evacuate in June 2007 after 42 years of occupancy. Source: Ghana Audit Service 16/10/2007

33. We also heard similar complaints in the Ashanti Region. In Ejisu, a landlord had sent the Police Administration to the Rent Control Office

on several occasions for delayed rent payment from 1993 to 2004. The outstanding payments, according to the Landlord, were arrears of the difference between previously approved rates and new rates for 11 years. His letter is attached as Appendix 3.

34. Another reason for which the Police Service is perceived as a bad tenant is the fact that the Service does not maintain premises rented to it. The team came across instances where police personnel occupy premises without maintaining them and after they had become dilapidated, landlords find it difficult to dislodge them in order to salvage their property. Under existing tenancy agreements, landlords are responsible for maintaining the externals of their rented buildings, while the Service rehabilitate the internal portions. The audit found that both landlords and the Service do not comply with the terms of tenancy agreements, thereby leaving rented structures in dilapidated conditions.

35. Discussions with landlords revealed that as the Police Administration does not pay rent on time and rents are low, they are not able to maintain premises rented to the Service. For example, the rent payment of ₵6 million (Gh₵ 600) for the Adama House in Nungua for the year 2005 was paid in February 2007. Consequently, the landlord explained that there was no way he could have carried out maintenance works on the building during the period.

Case Example 2: Occupancy of police rented barracks for 37years without maintenance

At Begoro in the Fanteakwa District of the Eastern Region, the residence of Madam Mary Manu had been occupied by the police since 1970. At the time of the initial occupancy the rent for her 10 bedroom house was ₵30 per year. At the time of the audit the rent was ₵300,000 (Gh₵30) per year, instead of ₵6,000,000 (Gh₵600) which the landlady was demanding. She had rent payments outstanding for three years from 2004 to 2007 amounting to ₵1.2 million (GH₵120). Discussions with the landlady revealed that no maintenance was ever carried out since the Police occupied the house. At the time of the audit the building was in a state of dilapidation and the police personnel occupying the building had been advised to evacuate the house because it was structurally weak and unsafe for occupation. Picture 10 shows the state of the building, 37 years after the Police took occupancy. The Police were the first occupants of the building.



Picture 10. Mary Manu's house in Begoro where the police has been advised to vacate for safety reasons. Source: Ghana Audit Service 23/10/2007

36. The audit also found evidence that the Police Service had failed to maintain the interior parts of rented premises as required by existing tenancy agreements. For example, at a room in Nungua barracks, the concrete ceiling of a bedroom caved-in and the occupant left it un-repaired and it remained so at the time of the audit in September 2007 as Picture 11 shows.



*Picture 11: Part of the ceiling of a police officer's bedroom at a rented premise at Nungua
Source: Ghana Audit Service 6/07/2007*

37. While the Police Administration intimated that it sometimes contributes or solicits the assistance of benevolent groups to paint the structures, the audit found that mere painting of cracked walls and water stained ceilings was not enough to stop the dilapidation. With time, police personnel occupying such buildings become overwhelmed by the decay, incur the displeasure of the landlords who in turn resolve not to renew existing tenancy agreements, thereby compounding the accommodation problems of the Service.

3.2.0. Poor management of police residential accommodation

38. Providing good and adequate residential accommodation for the Police Service requires sufficient planning, budgeting and budget support

to meet requirements. In addition, existing structures will have to be maintained in good condition by carrying out proper and periodic maintenance. The audit revealed a poor management culture of police accommodation. This is characterized by:

- a large number of uncompleted building projects resulting from poor planning; and
- poorly maintained police barracks.

3.2.1 Uncompleted building projects resulting from poor planning

39. Project planning and execution require judicious and efficient use of resources. Failure to plan adequately and to execute projects effectively result in the waste of resources. Good project management ensures that projects commissioned have specific commencement and completion dates and estimated cost of construction and are planned before commencement of the projects. There could be reasons to justify variations and extension of time.

40. The audit disclosed that the Ghana Police Service has a large number of uncompleted and abandoned building projects, with 80% of projects which were started in and around 1999 uncompleted as at the time of the audit in September 2007.

41. As at 2006, expenditure incurred on abandoned and uncompleted projects totalled ₵16 billion (G₵h1.6 million), out of which about ₵8 billion (Gh₵800,000) was incurred on 81 abandoned residential facilities

countrywide, which would have housed 494 officers (See Appendix 3 for details). The Administration informed the team that the building projects had been abandoned because sufficient funds were not allocated for their completion.

42. To enable the Service meet its projected target of 40,000 police officers by the year 2010, additional accommodation will be required to house 20,000 officers. To achieve this, the Service planned to:

- develop new housing facilities at a cost of ₵4.48 billion (Gh₵448.2million);
- finish uncompleted and abandoned housing projects at the cost of ₵197 billion; (Gh₵19.7million) and
- renovate existing buildings at a cost of ₵16 billion (Gh₵1.6 million). See Table 1 for details.

Table 4: Summary of projected cost for accommodation from 2006 to 2010

Year	New residential development ₵ billion	Uncompleted projects ₵ billion	Renovation projects ₵ billion	Abandoned projects ₵ billion	Total cost ₵ billion
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2006	1,127.00	32.70	4.40	31.30	1,195.40
2007	103.7.0	22.60	2.32	25.60	154.22
2008	1,092	13.15	4.03	21.00	1,130.18
2009	1,083.20	12.86	3.23	15.10	1,114.39
2010	1,075.85	10.70	1.98	12.30	1,100.83
TOTAL	4,481.75	92.01	15.96	105.30	5,695.02

Source: 5-Year Strategic Plan on Accommodation for the Ghana Police Service covering 2006 to 2010

43. The audit found that the Police Administration failed to properly plan and make adequate budgetary allocation for its building projects. For example, a three storey building project shown in Picture 5 that was started in 1999 to house police personnel in Yendi in the Northern Region was abandoned after an amount of ₵137,134,084 million (Gh₵13,713.41 or 21.3% of the contract sum) had been paid to two contractors apparently on the same day, resulting in a wasteful expenditure.

44. The project was originally awarded to Messrs Yussman at a contract sum of ₵643,806,930 (Gh₵64,380.69) to commence on 19 July 1999 and to be completed on 19 July 2002. It was again awarded to a second contractor, Messrs Sam Zakari, at the same contract sum of ₵643,806,930 to commence on the same date with the same completion date of 19 July 2002. What was not clear is why the contract was given

to a second contractor on the same date and payment of ₵65,328,044 (Gh₵6,532.80) and ₵71,806,040 (Gh₵7,180.60) respectively made to them. This situation calls for further investigation by the Service to determine culpability and recovery of the amount from those liable. The Police Administration, however, blamed the failure to complete the building on schedule and its abandonment on lack of funds.



Picture5. The 3storey residential flats abandoned in Yendi
Source: Ghana Audit Service 15/10/2007

45. The building would have housed 20 Police personnel on completion. The audit found that police personnel in Yendi are paired in rooms in rented premises with no toilet facilities. In the Northern,

Ashanti and Eastern Regions, some police residential facilities are fitted with pan latrines, except in the main barracks where pan latrines replaced with water closets since 1999.

46. In Koforidua, the Regional Police Headquarters building that was started in 1996 remains uncompleted after ₵1.10 billion (Gh₵110,000) had been expended on the project. The expenditure exceeded the original cost of ₵700 million by 55% as a result of fluctuations in the cost of building materials. Additionally, the Police Administration in Koforidua embarked on renovation of its barracks in August 1999 to be completed in September 2001. Contractors were engaged to carry out the renovations. After payment of the first certificates in September 2000, the works were abandoned for lack of funds. If proper planning had been done and supported by adequate budget allocation, the situation would not have arisen. When the Service secured funds totalling ₵20million to defray the cost of the outstanding works, it was realised that the outstanding contract bill of only one of the contractors (KASMO Company Ltd) amounted to ₵80million. At the time of the audit, the Contractors were threatening to take the Police Administration to court to retrieve their money.

47. Proper planning is necessary to enhance the ability of the Service to provide and manage its accommodation requirements. It is also necessary that any plan to provide police accommodation is supported by a realistic budget.

48. Over the years, the Police Service has consistently made provision in its annual budgets for either renovation or provision of residential accommodation but it has never been able to implement them. This has been so as a result of lack of sufficient budgetary allocation which has rendered such projections a mirage.

49. The Police Service operates on Government subvention and is normally given a “ceiling” (fixed amount of money that should not be exceeded) within which to operate. The Police Administration acknowledges the need for the provision of residential accommodation for its personnel. However, emergency security situations most of which are not anticipated and therefore not adequately catered for in the budget, also demand urgent attention. In such situations, the Service has no option but to fall on the limited funds available, at the expense of the provision of residential accommodation.

50. It was noted that the Police Administration has for the first time prepared a Five-Year Strategic Plan on the provision of police residential accommodation, covering the period 2006 to 2010, in which it projects that by the end of 2010, the quality and adequacy of residential accommodation for the future needs of the service would have been satisfactorily addressed. However, the document that was presented to the Ministry of Interior in 2005, had not at the time of the audit in

September 2007, been acted on by the Ministry. The implementation of the Strategic Plan was therefore found to have been a year and half behind schedule.

51. The large number of abandoned projects had arisen from poor planning and insufficient allocation of funds for budgeted projects. This has consequently resulted in a wastage of ₵16 billion, being funds expended on the abandoned projects for which no good value for money was obtained.

3.2.2 Poorly maintained barracks

52. In the light of inadequate residential accommodation for the Service, it is expedient that planned routine maintenance should be carried out periodically on existing police barracks to keep them in good and habitable conditions. Keeping police barracks in good conditions can be attained by implementing a maintenance schedule, followed and supported by adequate funding to achieve the desired effect. Any maintenance process should be preceded by a proper assessment of the state of the buildings structurally, made by building professionals to determine the nature of maintenance required.

53. The police describe the state of its accommodation in its Five-Year Strategic Plan as follows: “Our housing units have become synonymous with, and can easily be identified by all and sundry as the most crowded, dilapidated and dirtiest among any cluster of buildings in

a community”⁹. The audit revealed that the Police Administration does not have a maintenance scheme for its barracks. The Service claims that the absence of sufficient allocation of funds limits its ability to plan properly. Consequently, the Service in most cases does not properly assess the nature of repair works required on its buildings and thus carries out inappropriate works, such as painting on walls that need structural repairs.

54. Analysis of the Five-Year Strategic Plan shows that no renovation works had been completed on any police accommodation facility in the last five years. The plan shows that in the last five years, the Police Administration attempted to renovate and rehabilitate seven barracks at Cantonments in Accra, Ejura, Kumasi, the Central barracks in Ashanti Region, Nsawam and Oda in the Eastern Region and Kete Krachi in the Volta Region but suspended the works in 2000.

55. Inspection of building structures by the audit team showed cracked walls, rusted and open roofs, dirty walls and generally unkempt environments around police barracks. The Police Administration incurred avoidable losses including valuable and needed residential facilities due to poor maintenance. At Old Ningo in the Dangbe West District, for example, the barracks have deteriorated beyond repair and

⁹ Courtesy. 5-Year Strategic Plan on Accommodation for the Ghana Police Service. 2006-2010

some of the structures have been abandoned for fear that they might collapse and fall on occupants. Picture 6 shows one of the buildings of the police barracks at Old Ningo in a pool of water. Inspection of the building reveals a failed foundation, soaked with water, cracked walls and leaking roof. Two similar structures in the same barracks which housed ten officers had been abandoned and the officers relocated to Prampram, about 30 kilometers away from the Station.



Picture 6. One of the dilapidated and still occupied blocks at Old Ningo Police Barracks.
Source: Ghana Audit Service 04/06/2007

56. Interviews and discussions with police officers revealed that those housed in the barracks have their rooms soaked with water during the rains because the roofs leak badly. In other parts of the country, police officers use pan latrines in deplorable states. These concerns were

repeated in Ashanti, Northern and Eastern Regions where the team visited. In Kumasi, Accra Central and Koforidua barracks we found painting works carried out over leakages and failing walls without rectifying those major defects.

57. Picture 7 shows Block 6 of the Koforidua Central Barracks where painting works were being done during the audit team's visit on 23 October 2007. As the picture shows, painting was done on an already failing structure that needed a structural remedy.

58. It was explained that the decision was taken at the Headquarters in Accra to paint the blocks because they looked untidy. It was not based on a planned maintenance scheme and the scope of works was not properly determined.



*Picture 7. Koforidua Barracks Block 6 where painting was done on a failing floor slab.
Source: Ghana Audit Service 23/10/2007*

59. The Police Administrations in the regions or districts have no inputs in maintenance programmes executed in their areas of operation. The regional commanders explained that decisions to renovate barracks and the extent and nature of works are taken by the Headquarters in Accra without their inputs. Consequently, the scope of work is not properly defined and ends up poorly executed. We found that the only time regional/district commanders were involved in the initiation of renovation works was in emergency situations such as when the roofs of barracks were destroyed by rain storms. For example, under a certificate of emergency, and at the request of the Regional Commanders, the Police Administration carried out re-roofing of some parts of the Tamale and Kumasi Regional Police Barracks in 2006 and 2007 respectively when rainstorm ripped them off.

60. The Police Administration estimates that an amount of ₵16 billion is required by 2010 to renovate selected barracks to stem the continued

dilapidation of the structures. Unplanned and poor maintenance have resulted in the poor conditions of police residential accommodation and the attendant dilapidation of the building structures. The situation has lowered morale of police personnel and has adversely affected effective policing.



Picture 8. Part of the roof and ceiling of the Central Police Barracks in Accra. (Described as Condemned by the police themselves) Source: Ghana Audit Service 01/06/2007

Summary and conclusions

61. Providing good and adequate accommodation for police personnel is a challenge facing the Ghana Police Service, which if not effectively handled has the potential to undermine the proficiency of the Service to ensure law and order. The Police Administration has not been successful

in addressing the residential accommodation bottlenecks that risk thwarting its expansion efforts. Overcrowding in police barracks negatively affects the social fabric of individual police officers and their families. The situation where police officers share rooms, kitchen, toilet and bath facilities has direct consequences on health and morale within the Service.

62. The audit found that where facilities exist, they are in very poor condition. In extreme cases, some police officers were using pan latrines in these modern times. Leakages of roofs of police barracks and falling walls are common scenes throughout the country.

63. The Police Service encounters problems with its landlords/ladies in virtually all rented facilities because of uneconomic rents being paid and lack of maintenance of rented premises. The Service is facing eviction orders in some areas, whilst in other areas it evacuating police premises because the structures are collapsing. The audit also found that poor maintenance culture has contributed significantly to the dilapidated nature of both police owned barracks and rented premises.

64. The Police Administration claimed that its plans for the provision of sufficient residential accommodation had not been fully complemented with adequate funding from Government.

65. The audit, however, found no evidence that the Police Service had in the past drawn elaborate plans to provide and maintain residential accommodation except for the Five-Year Strategic Plan from 2006 to 2010 which has still not been acted on by the Ministry of Interior after a time lag of two years. Lack of proper planning and financial support has hampered the consistent provision and maintenance of residential accommodation to meet police demands.

CHAPTER FOUR

RECOMMENDATIONS

4.1 Increasing police residential accommodation

66. To improve upon the quality and quantum of residential accommodation for police personnel, we recommend that the Police Administration should:-

- i. implement its proposal to use police acquired lands as equity to obtain private financing to develop commercial and residential facilities, including the provision of accommodation for police use. This scheme should be managed and monitored to ensure that the Police Service receives accommodation in sufficient quantities and quality;
- ii. approach Metropolitan, Municipal and District Assemblies to assist in providing the accommodation needs of police personnel in their areas to enhance police presence and security in those localities;
- iii. encourage Regional Commanders to take prudent initiatives, as in the case of Tema to build houses for their personnel.

Improving relationship between the Service and landlords

67. To improve relations between the Service and landlords, we recommend that the Police Administration should:

- i. simplify the cumbersome rent payment processes-i.e. to speed up the process by reducing the number of procedures leading to approval for rent payment;
- ii. regularly renovate all police barracks, including rented premises;
- iii. pay rent on time to enable landlords maintain the external portions of their rented premises;
- iv. educate landlords on the adverse consequences of leaving their properties unmaintained over long periods before valuation.

Improve upon planning

68. To improve upon planning and budget support, we recommend to the Police Administration to:

- i. update the Five-Year Strategic Plan for Police Accommodation covering 2006 to 2010 (which is already two years behind schedule) and forward it to the Ministry of Interior by the end of 2008 for the necessary action;
- ii. prioritise and complete all outstanding building projects within the next five years;
- iii. ensure that no new projects are started until all outstanding ones are completed;
- iv. recover Gh¢13,714.41 (¢137,134,084) from the two contractors in respect of payments made to them on the

abandoned three-storey block at Yendi for no work done;
and

- v. privatise the maintenance of police barracks as a way of ring fencing funds for residential building and maintenance.

69. In response to these recommendations, the Police Administration indicated that its budgetary allocation should be increased at least ten times to enable the Service reactivate and complete all projects. The Administration was, however, quiet on the payment of ₵137,134,084 to the two contractors on the same day for which no work was done.

Improve upon maintenance of police barracks

70. To improve upon the maintenance of police barracks, we recommend that the Estates Department should:

- i. draw up and adhere to a maintenance schedule for all police barracks;
- ii. routinely assess maintenance requirements, define the scope for the works to be done economically, efficiently and effectively. The Administration should involve Regional/District Commanders in assessing their maintenance needs. The Service should prioritize maintenance works to ensure that the most critical works are completed first;

- iii. put in place a monitoring system to ensure works are done according to specification and need; and
- iv. replace all pan latrines with water closets in all police barracks, as a matter of urgency, within three years.

Appendix 1

EJECTION LETTER TO THE POLICE SERVICE

ABLI ADAMAH FAMILY
C/O RAVICO INDUSTRIES
P.O.BOX NG 165
NUNGUA

JUNE 8th 2005 HEAD

HEAD GEN ADMINISTRATION OF POLICE SERVICE
POLICE HEADQUARTERS
ACCRA

Dear Sir

NOTICE OF EJECTION
RENTED PREMISES NUNGUA

At a meeting held on 1st June 2005 by ABLI ADAMAH FAMILY who have being given COURT ORDER TO MANAGE THEIR FATHER'S PERSONAL PROPERTIES, because of he being senile, resolved that the skeleton staff of the police in the premises be ejected by the end of December 2005 to make way for major renovation to the damaged property.

We count much on your co-operation.

We remain,

Your Landlord,



FOR ABLI ADAMAH FAMILY

Cc Inspector General Of Police
Head Kpeshie Divisional Police

Appendix 2

LAND VALUATION BOARD
P. O. BOX 45,
KUMASI.

REPUBLIC OF GHANA

My Ref. No..... LVB.2184
Your Ref. No.....
Telephone No.....

29 JANUARY, 2004. ID.....

ASHANTI EJISU RENTED PREMISES FOR
GHANA POLICE HOUSE NO.9 BIK.11

I have the honour to inform you that the Government wishes to rent your premises at Ejisu.

I also have to inform you that I am prepared to recommend the under-mentioned terms in respect of this tenancy:-

RENT - Period 1st January 2003-December, 2004
 ¢2,600,000.00 per annum.
Period - 2001 - 2002 - ¢3,000,000.00 p.a.
Period - 1999 - 2000 - ¢2,400,000.00 p.a.
Period - 1997 - 1998 - ¢1,500,000.00 p.a.
Period - 1995 - 1996 - ¢780,000.00 p.a.
Period - 1993 - 1994 - ¢240,000.00 p.a.

REPAIRS - Landlord to be responsible for all taxes and rates.
 Tenant to be responsible for water electricity and telephone bills.

TERM - One year certain thereafter monthly determinable by one month's notice by either party.

These provisional proposals are of course subject to the necessary agreement being entered into between Government and yourself and on that understanding, I shall be obliged to have your acceptance of these terms.

[Signature]
REGIONAL VALUER
(K. N. ABUADU-SARMA)

MR. F.A. BOATENG,
P.O. BOX 56,
EJISU.

cc:- THE DEPUTY COMM. OF POLICE,
GHANA POLICE SERVICE,
KUMASI.

AA.
22/7/005
ESTIMATING OFFICER
V.S.T.

F. K. BOATENG

P.O. BOX 56

EJISU.

18.1.006.

Dear Sir,

ASHANTI EJISU RENTED PREMISES FOR GHANA POLICE
HOUSE NO.9, BLOCK 'II' : Ref. LETTER NO.1VE.2+84

DATED 29TH. JANUARY, 2004:

I wish to refer to the above-quoted letter from the Land Valuation Board, Kumasi on my landed property NO.9, BLOCK 11 rented to the Ghana Police Service and occupied by the Police in Ejisu. In the said letter which was copied to the Deputy Commissioner of Police, Kumasi, annual rental of Three Million, Six Hundred Thousand Cedis (¢3,600,000.00) for the period of 1ST. January, 2003 - 31ST. December, 2004 was recommended by the Land Valuation Board. The recommended terms were later accepted by both parties (i.e. Landlord and Tenant) and regularised under a signed tenancy agreement (copy attached).

I regret to say/observe, however, that the Old Annual Rent of One Hundred and Forty-Four Thousand Cedis (¢144,000.00) has continued to be paid without regard to the existing agreement until 23RD. November, 2005, when a gross amount of nine hundred thousand cedis (¢900,000.00) covering a period of 1/7/05 - 30/9/05 was paid to me via Police Payment Voucher NO.659/2005 dated 23RD, November, 2005.

I am compelled to state that I have not been totally happy with the quantum of the annual rentals paid, and worse still are the irregular payments that are made. Under the circumstance, unless immediate steps are taken to remedy the lapses and all outstanding payments effected I might be forced to terminate the agreement and recover my building from the Police Service.

It is also to be noted that the tenancy agreement is subject to upward revision every One Year; the next of such revision became due in January, 2005 but, this has not been respected yet.

In order to maintain the cordial relationship between me (as the Landlord) and the Police, I should be most grateful if Police would take immediate steps to review the tenancy agreement to take retrospective effect from 1ST. January, 2005 and again pay all outstanding rent arrears.

I hope to count on Police favourable response without delay.

Yours faithfully,

.....
(F. K. BOATENG)
LANDLORD.

THE DEPUTY COMMISSIONER/POLICE
GHANA POLICE SERVICE,
KUMASI.

CC:-

THE DIST. POLICE COMMANDER
GHANA POLICE SERVICE,
EJISU - ASHANTI.

F. K. Boateng
P. O. Box 56
Ejisu

30 - 08 - 2006

The Deputy Commission of Police
Ghana Police Service
Kumasi

Dear Sir,

**AHSANTI EJISU RENTED PREMISES FOR GHANA POLICE SERVICE -
HOUSE NO. 9, BLK. K.**

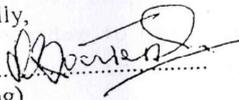
I refer to letter No. LVB. 2184 dated 29th January, 2004 from the Land Valuation Board/ Ashanti addressed to me as landlord and copied to you, and my response to same addressed to you and copied to the District Police Commander on the above subject.

I regret once again to say or observe that there has not been any marked change on my concerns raised with respect to the revision of the rate as well as the regularity of rent payment inspite of my several visits to your office.

From what is happening, I am convinced what that the police do not bother about my plight much to my inconvenience. In this regard, I wish to serve notice and notice is hereby served that the tenancy agreement between me and the police is hereby revoked with effect from 1st November, 2006 in accordance with the terms of agreement as stated in the Land Valuable Board letter No. LVB. 2184 dated 29th January, 2004 addressed to you and me.

Accordingly, police should take steps to vacate my property - House No. 9, Blk. K, Ejisu, by the stated date and settle all outstanding debts to avoid any further incontinence to either party.

Yours faithfully,


.....
(F. K. Boateng)
Landlord

cc.
The Deputy Commission of Police
Ghana Police Service
Ejisu-Ashanti

cc.
The Regional Valuer,
Land Valuation Board
Kumasi

Appendix 5

58

LETTER FOR OUTSTANDING RENT PAYMENTS

F.K. Boateng
P.O. Box 56
Ejisu
31st October, 2006

Dear Sir,

ASHANTI EJISU RENTED PREMISES FOR GHANA POLICE SERVICE – HOUSE NO. 9; BLK “K”

I wish to inform your office that the Ghana Police Service has been renting my above – mentioned property at Ejisu to house some of their personnel since about 1969.

All these years I have found it very difficult to get the police administration to make regular payments let alone to get them to review the very low rentals for their occupancy of the property. It is pertinent to state here that only two revisions have been affected since their occupancy of the structure in 1969; the second and the last being in 2004 to cover the periods 1993 to 2002 at different rates.

Please read the enclosures (Letter No. LVB. 2184 dated 29th, January, 2004 from the Land Valuation Board, Kumasi; Letter dated 18th January, 2006 and letter dated 30th August, 2006 from me to the Police Service, Kumasi). Currently there is an outstanding payment being the difference between the old rate and the new rate covering the periods of 1993 to 2004.

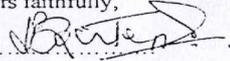
Payment of part of the old rate has also been in arrears inspite of repeated visits to the Regional Police Headquarters in Kumasi to demand same. This is irritating, to say the least.

Meanwhile, I continue to carry out repairs works on the property since I cannot leave my property to deteriorate to my disadvantage.

The foregoing which have worked against my interest and welfare have forced me to serve notice since 30th August, 2006 to the Police Service to recover my property with effect from 1st November, 2006.

The Rent Office is being informed accordingly.

Yours faithfully,


F.K. Boateng

The Rent Control Officer,
Regional Rent Control Office,
Kumasi.

Cc. The Regional Commander/Police
Ghana Police Service
Kumasi.

The District Police Commander
Ghana Police Service
Ejisu – Ash.

3
Appendix 4

KEY PLAYERS AND THEIR ACTIVITIES

1. Ministry of Interior

The Ministry of Interior has oversight responsibility for the Police Service. The Ministry formulates policy direction for the police including its accommodation needs

2. The Police Council

The Police Council is the governing body (established by the 1992 Constitution) that regulates and directs policy initiatives of the Service. The composition of the Council is based on the Police Service Act, 1970(Act 35 Article 201 Of the 1992 Constitution.

3. Police Administration

i. Inspector General of Police (IGP)

The IGP is the administrative head of the police. He is responsible for the day-to-day running of the Police Service and therefore responsible for the welfare of his subordinates.

ii. Director General of Finance

The Director General, Finance (DGF) is responsible for the budgetary and financial management of the police service. The DGF also manages the disbursements of funds for the provision of accommodation.

iii. The Director General, Services

The Director General, Services is the administrative head for Service facilities including provision and maintenance of accommodation. He is responsible for the acquisition of new facilities and maintenance of existing ones for the Service. He reports directly to the IGP

iv. The Director General, Technical

The Director General, Technical oversees the professional implementation of construction projects. He is the technical authority for the design and implementation of facilities, with regards to such particular as Specification writing, draft condition of contracts, setting report parameters and he reports directly to the IGP.

v. The Director, Work

The Director, Works coordinates the activities of construction professionals within the Service and External Consultants whose services are procured in special circumstances. He acts as head of the team of construction professionals on Police projects. He reports to the Director General, Technical.

vi. The Director, Estates

The Director, Estates is the Estate Manager of the Police Service directly responsible for estates of the Service. He allocates and arranges for the maintenance of police buildings and monitors operations at the department. He reports to the Director General, Services.

vii. Director, Human Resources

Director, Human Resources is responsible for the management of human resource of the Police Service. The officer is responsible for police recruitment and welfare.

4. Police personnel

The Police personnel of the Service are the direct beneficiaries of the residential accommodation facilities provided. They enjoy the facilities and are expected to keep the residential accommodation allocated to them in good habitable condition

5. Landlords

A sizeable percentage of police accommodation is rented. In this regard the contribution of the private landlords is vital in the provision of accommodation to the Police Service.

6. Building Contractors

The Building Contractors construct new residential facilities for the Service and carry out renovation works to existing police barracks

Mission Statement

The Ghana Aud

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

By auditing

- **to recognized international auditing standards the management of public resources**

And

- **reporting to Parliament**