



MINISTRY OF YOUTH AND SPORTS

REPORT

**MINISTERIAL IMPACT ASSESSMENT & REVIEW COMMITTEE ON
GHANA YOUTH EMPLOYMENT AND ENTERPRENEURIAL AGENCY (GYEEDA)**

JULY 2013

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LIST OF ACRONYMS AND ABBREVIATIONS

ADB	Agriculture Development Bank
A-G	Attorney-General's Department
ARIC	Audit Report Implementation Committee
BGMSL	Better Ghana Management Services Limited
BoG	Bank of Ghana
BM	Benchmarked Unit Cost
CAGD	Controller and Accountant-General's Department
CETA	Community Education and Teaching Assistants
CFO	Chief Finance Officer
CHRAJ	Commission on Human Rights and Administrative Justice
COTVET	Council for Technical Vocational and
CPAs	Community Protection Assistants
CST	Communication Service Tax
DACF	District Assemblies Common Fund
DNCs	Deputy National Coordinators
FSA	Fire Service Assistant
FWSC	Fair Wages and Salaries Commission
GETFund	Ghana Education Trust Fund
GIG	Goodwill International Group
GoG	Government of Ghana
GPRS	Ghana Poverty Reduction Strategy
GSGDA	Ghana Shared Growth and Development Agenda
GYAM	Ghana Young Artisans Movement
GYEEDA	Ghana Youth Employment and Entrepreneurial Development Agency
HEW	Health Extension Workers
HIPC	Highly Indebted Poor Countries
HRM	Human Resource Management
IAA	Internal Audit Agency

ICPIs	Information, Communication Technology
ICT	Key Performance Indicators
KPIs	Livelihood Empowerment and Social Development
LESDEP	Legislative Instrument
LI	Micro Finance and Small Loans Centre
MASLOC	Ministries, Departments and Agencies
MDAs	Millennium Development Goals
MDGs	Monitoring and Evaluation
M&E	Management Information System
MIS	Ministry of Local Government and Rural Development
MLGRD	Metropolitan, Municipal and District Assemblies
MMDAs	Ministry of Manpower, Youth and Employment
MMYE	Ministry of Finance and Economic Planning
MoFEP	Memorandum of Understanding
MoU	Ministry of Youth and Sports
MOYS	Management Services Department
MSD	National Employment Task Force
NET-Force	National Health Insurance Health Authority
NHIA	National Health Insurance Scheme
NHIS	National Vocational Training Institute
NVTI	National Youth Employment Programme
NYEP	Office of the Head of the Civil Service
OHCS	Public Procurement Authority
PPA	Public Services Commission
PSC	Presidential Special Initiative
PSI	Retired Mine Workers' Foundation
REMWOFF	Savannah Accelerated Development Authority
SADA	Service Level Agreement
SLA	Specific, Measurable, Attainable and Time-Bound
SMART	

SP	Service Provider
STEP	Skills Training and Employment Placement
TBD	To Be Determined
TVET	Technical, Vocation and Education Testing
WHT	Withholding Tax
YEDA	Youth Employment Development Agency
YESDEC	Youth Enterprise and Skills Development Centres
YIAP	Youth in Agriculture Programme
ZEERA	

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EXECUTIVE SUMMARY

I. BACKGROUND

On 12 April 2013, the Hon. Minister of Youth and Sports (MOYS), Mr. Elvis Afriyie-Ankrah appointed a five-member Impact Assessment and Review Committee to investigate alleged maladministration and financial indiscipline at the National Youth Employment (NYEP), re-named the Ghana Youth Employment and Entrepreneurial Agency (GYEEDA). The members of the Committee are:

- a. Mr. Ferdinand Gunn - Chairman
- b. Mr. Tuinese Edward Amuzu – Member and Secretary
- c. Mr. Randolph Nsor-Ambala – Member
- d. Mr. Kwami Edem Senanu - Member
- e. Mr. Mike K. Gabah – Member

The terms of reference required the Committee to:

- a. Review the regulatory framework of GYEEDA, formally NYEP, and how it has evolved to its current state, examining in detail the various modules and partner programmes;
- b. Perform current state analysis of financial management, operation of bank accounts, procurement and contracting procedures, disbursements, human resource and other management practices;
- c. Review the capacity of persons entrusted with certain key responsibilities related to the mandate of the Programme;
- d. Perform in-depth investigations of possible irregularities of crime and related financial losses and actions taken by management to recover possible embezzlement of money and other assets as the case may be;
- e. Evaluate the administrative and accounting procedures and disbursement procedures that have been followed;
- f. Review and investigate any potential conflict of interest, among others.

The Committee was given 10 weeks within which to submit its report.

II. SUMMARY OF METHODOLOGY

The Committee held discussions with the Chief Director of MOYS and reviewed secondary data to identify key stakeholders with whom to interact. The Committee further held focus group discussions with the management team of GYEEDA, Regional Coordinators of GYEEDA and the monitoring and evaluation team of GYEEDA. The Committee also held key informant face-to-face interviews with each member of the management team, monitoring and evaluation team members, representatives of Service Providers (SPs), and other key stakeholders.

The committee requested for and was provided with documents including:

- a. MOUs and contracts signed between the MOYS/GYEEDA and SPs;
- b. Programme reports;
- c. Programme documentation as listed in Annex 1. The committee also referred to policy documents and laws including the Ghana Shared Growth and Development Agenda (GSGDA 2010 - 2013), the Ghana Poverty Reduction Strategy (GPRS I), the Growth and Poverty Reduction Strategy (GPRS II), the Millennium Development Goals (2000 – 2015), the National Public Private Partnerships Policy document (2011), the Public Procurement (Act 663), the District Assemblies Common Fund Act, 1993 (Act 455).

In addition, the Committee reviewed financial data, beneficiary lists and MOUs provided by the SPs, at the request of the committee. The Committee carried out field data collection and on site evaluation at the MOYS; GYEEDA Head Office and in all the ten regions of Ghana specifically in 47 districts and sub-metros.

Generally, a qualitative methodology integrated with quantitative analysis for financial aspects and using basic management and organizational assessment tools were adopted for the task. Efforts to minimize any likelihood of bias in the evaluation were also made through triangulating data as much as possible to enhance the validity of the findings and conclusions drawn.

Primary data from a sample size of nine Management Team members, ten Regional Coordinators, four Monitoring and Evaluation Team members, representatives of SPs, three former Ministers of youth and sports, one Chief Director, about five hundred and twenty beneficiaries as well as sixty four staff of GYEEDA, was collected. In addition, work-plans, monitoring plans, activity and programme reports, minutes of meetings, staff profiles or curriculum vitae, beneficiary deployment statistics, funding sources as well as budgets were obtained and reviewed.

Purposive sampling was conducted to select key stakeholders such as the past three Ministers for Youth and Sports, and the Auditor-General whose expert knowledge and opinion on the programme was sought. On the other hand, a stratified random sampling was conducted to select beneficiaries of modules to interview. . It is important to note that very little actual contact data for beneficiaries was easily accessible.

During the meetings and field visits for primary data collection, perception based rankings were used to obtain additional information. The perception-based ratings were done on a ten (10) point scale. . Interview guides (Annexes c, d, e, f) were prepared and utilized for the interviews and discussions to collect comparable data for analysis. For the purpose of analysis, self-assessment information from GYEEDA staff and data provided by SPs was triangulated against data from beneficiaries and the secondary data available. Key issues that cut across any two groups and the secondary data were picked for discussion. This approach was utilized to collect sufficient and

adequate qualitative and quantitative data for analysis as well as to facilitate triangulation of key information. Care has been taken to give a fair assessment that reflects the strengths and weaknesses of GYEEDA and its impact.

III. PRINCIPAL FINDINGS

A. THE BUSINESS CASE FOR GYEEDA

In 2006, the National Security Council recommended the establishment of the National Youth Employment Programme to reduce increasing unemployment and under employment among the youth. The situation of massive youth unemployment was considered to be a national security threat. At the time, about 26% of Ghana's population was made up of largely unemployed youth.

The problem of youth unemployment for Ghana persisted in spite of several efforts and interventions made by successive Governments to address unemployment and underemployment. These initiatives included the Skills Training and Employment Placement (STEP) Programme, the Presidential Special Initiatives (PSI), the introduction of the Technical, Vocational and Education Testing (TVET) Policy and the institution of various micro-credit schemes to support small-scale enterprises. There appeared therefore, to be a justifiable rationale for the establishment of the NYEP.

GYEEDA did not start with an instrument of inception when the Programme commenced in 2006. Cabinet discussed and gave approval for the commencement of the Programme after identifying sources of funding such as the District Assemblies Common Fund, the Road Fund, the National Health Insurance Fund and the Communication Service Tax. Hence the refrain generally heard that NYEP commenced only with a "Cabinet fiat." The failure of Cabinet in 2006 to ensure that NYEP took off within the framework of a rigorous legal cover taking into account the expansive nature of its programmes was without foresight. This is the case particularly, as new structures such as the District Employment Task Forces (DELTA Force) and the National Employment Task Force (NET Force) were introduced into the existing Public Sector institutional framework.

The laws setting up these sources of funding, for instance, the District Assemblies Common Fund Act, 1994 (Act 455) were not amended to cater for the financial needs of the Programme. The manpower to manage the Programme was not recruited through the regular public sector recruitment processes. Therefore, NYEP staff did not have appointment letters. In addition, SPs were not competitively recruited. These among several other factors did not set the right foundation for a smooth take off of an otherwise laudable initiative with a very strong business case.

In 2012, following a series of discussions aimed at making NYEP more effective and responsive to the employment needs of the youth, Cabinet gave approval, on 1 November, 2012, to re-name NYEP the Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA). GYEEDA is expected to coordinate all youth employment and entrepreneurial programmes. The

process of restructuring the organization is ongoing as of June 2013, and this Impact Assessment and Review exercise is opportune to the extent that it may contribute to the completion of the process. At the time of the Committee's work, GYEEDA has implemented about 34 modules. The following are yet to be fully operational: Youth in Construction, Youth in Guinea Fowl Rearing, Youth in Para-Legal Services, and Youth in Driving.

B. THE CONCEPT OF GYEEDA (RELEVANCE, DESIGN AND SUSTAINABILITY)

It is the view of the Committee that the concept of a specific programme to cater for the unemployment needs of the youth is important and consistent with development policy frameworks such the GSGDA, the Millennium Declaration and its Development Goals. Several key stakeholders including management staff, beneficiaries, SPs etc. agree that the concept of having a programme or an institution that facilitates employment opportunities for the youth is absolutely relevant to meet the needs of the youth in Ghana and to keep them out of various forms of deviancy. These stakeholders described the concept as relevant noting the provision of such opportunities for the youth as crucial within the context of youth unemployment, dissatisfaction and potential resultant un-rest.

The committee noted design weaknesses related to how beneficiaries would be exited and the nature of employment to be provided.

The sustainability of GYEEDA remains a critical issue in view of the enormous financial commitments needed to successfully undertake GYEEDA. In the long term, it is advisable to develop self-financing schemes to lessen the financial burden of GYEEDA on public funds.

C. GOVERNANCE

The greatest problem faced by GYEEDA is the absence of an appropriate governance framework. This evidently, contributed to other systems failures. GYEEDA lacks a legal basis and accordingly did not have a board of directors for the needed oversight and direction. This is the situation of GYEEDA even though, at the inception stage of the Programme, the need for an oversight body to provide strategic direction was identified, a governing board was never appointed. As was the case, various Ministers of MOYS, the National Coordinator of NYEP and the Chief Director of MOYS were those responsible for providing leadership. The Committee observed with great dissatisfaction, the general lack of commitment on the part of leadership of NYEP to protect the public purse particularly related to ensuring value for money. GYEEDA lacks adequate operational and administrative manuals resulting in limited or non-adherence to relevant rules, regulation and procedures prevailing in the public service such as employment of staff without recourse to the Public Service procedure.

There was an extreme focus of power and authority at the top echelons of governance resulting in situations where sometimes, deputy national coordinators of GYEEDA, the M & E team and Regional Coordinators were not aware of modules that have been approved and for which implementation had started. The Committee found instances of growing disregard by SPs for Regional Coordinators who insisted on value for money, especially as there was no formal procedure to enlist their views before projects are renewed or

expanded. There are concerns among GYEEDA staff that a senior management staff who doubled as a coordinator of the RLG's module was reassigned by the National Coordinator after raising concerns that the purported number of persons trained (in one of RLG's report) was 300 rather than 5,000 as stated in the report. This creates the impression that some SPs are "untouchable" and are able to remotely manipulate GYEEDA for their wishes to be done. This view is compounded by SPs directly exerting pressure on GYEEDA staff, in particular members of the M&E team to produce reports as the SPs wish in order to receive payment. It is unhealthy for good governance when private companies are able to "request" government to apportion state resources in a particular manner for their benefit. For instance, in letters dated 28th April, 2011 and 9th January, 2012, Mr. Henry Kangah and Mr. Roland Agambire, National Coordinator of Asongtaba Cottage Industries and CEO of rlg respectively, requested 50% of the "Talk Time Tax" be dedicated to the Trades and Vocation and the rest 50% dedicated ICT module. Mr. Roland Agambire owns both companies. Effectively, Mr. Agambire's demand was for 100% of GYEEDA's allocation of the CST be dedicated to companies owned by him. The CST is the most reliable source of funding for GYEEDA.

D. HUMAN RESOURCE MANAGEMENT

GYEEDA does not have clearly defined HR policies. As a result, recruitment, placement of personnel, promotions and performance management did not follow best practices. Placement in positions at the Headquarters, Regional Offices and District Offices were not based on qualification, experience and competence. Cronyism and political patronage was reported as existing from the inception of NYEP and these influences negatively impacted performance..

GYEEDA does not have an adequate system to regulate the orderly allocation of duties and responsibilities, and monitoring of performance. Information flow and feedback amongst top management personnel as well as the generality of staff, at the Head Office, in the Regions and Districts, were highly unsatisfactory. GYEEDA lacks a staff appraisal system. This has partly resulted in the absence of a defined reward and sanctions system. Typically, this leads to an environment where staffs think that hard work does not pay off and poor services will go unpunished. Consequently, "anything goes" and there is little or no motivation to deliver quality services to GYEEDA's ultimate clients, the beneficiaries.

A close examination of the qualifications and experiences of the current members of the Management Team revealed that some of them did not have the requisite qualification for appointment to the positions they were encumbering. There was at least one instance where the O level Certificate provided by a management team member, Mr. Tapsoba Alhassan was found to be a fake one. The Committee recommends reference of this case to the Office of the Attorney General and / or the Ghana Police Service for necessary action.

E. FUNDING GYEEDA

i. Receipts and expensive borrowing

GYEEDA receives funding directly from the Consolidated fund and statutorily sources such as the GET Fund, the NHIS Fund, the Road Fund and the Communication Service Tax (CST). These statutory funds were set up by various legislation to meet specific objectives. Funding allocation by Parliament for GYEEDA from sources such as DAs Common Fund without the requisite amendment of Act 455 amounts to a breach of article 252 of the 1992 Constitution and Act 455 establishing the DA Assemblies Common Fund. This is a dereliction of duty on the part of Parliament and the Administrator of the District Assemblies Common Fund.

The table below shows government's financial support to NYEP between 2009 and 2012.

FUNDING	Year	Year	Year	Year	TOTAL
	2009	2010	2011	2012	
	GHS	GHS	GHS	GHS	
GETFUND	8,000,000	6,000,000	19,342,063	14,650,000	47,992,063
NHIS	-	5,500,000	9,000,000	21,000,000	35,500,000
DACF	77,280,000	101,740,000	116,340,000	117,512,354	412,872,354
CST	17,480,000	25,601,000	63,333,374	76,570,473	182,984,847
MOFEP	12,500,000	18,500,000	20,000,000	219,311,753	270,311,753
TOTAL	115,260,000	157,341,000	228,015,437	449,044,580	949,661,017

As shown in the table above, from 2009 to 2012, almost nine hundred and fifty million Ghana cedis (GHS950, 000,000.00) million had been expended on the NYEP. These funding sources lack legal backing as no amendments were made to the relevant laws to allow funds to be transferred to GYEEDA. In addition, based on available figures as of 30 June 2013, provided by the Finance Department of GYEEDA, GYEEDA was indebted to the tune of two hundred and fifty nine million Ghana cedis (GHS259, 000,000.00). About 47% or one hundred and twenty two million Ghana cedis (GHS122, 000,000.00) is owed to Better Ghana Management Service Limited (BGMS). The Committee observes that at its inception, virtually all the management team members of GYEEDA resisted the BGMS engagement. A fair estimate shows that given the pre-financing nature of the arrangement with BGMS, GYEEDA is paying financing cost of about 100% per month or 1,200% per annum. The Committee observes with concern that Government with all its spending power should be borrowing at such a high “interest” rate. The Committee believes that with the right level of financial planning, GYEEDA should be able to borrow at 50% per annum at worst.

The Committee found that GYEEDA lacks the structures and systems to effectively manage the amount of national resources it receives as a result of several factors militating against effective management of the finances of GYEEDA.

ii. Inadequate capacity of CFO

The current CFO (Deputy National Coordinator, Finance), the most senior finance person has no track record as a competent head of finance. Indeed, the CFO admits he lacks the training and experience to operate effectively as head of finance. Accordingly, he is not able to bring best practice influence to bear on GYEEDA in terms of demonstrating financial responsibility, transparency, accountability and ethical conduct in financial resource management. The DNC Finance did not seem to have full visibility of payments made to SPs as well as the obligations of GYEEDA under various MOUs. This lack of adequate capacity in the finance unit affected the financial governance environment of GYEEDA and introduced various risks such as:

- a. Inability to supervise the operations of Agric. Development Bank (ADB) and relevant rural banks to effectively mitigate the risk of siphoning of state funds at the district level. Documentation reviewed by the Committee revealed allegations of complicity in the unauthorized opening of bank accounts in the name of GYEEDA at the district level. This facilitated the unauthorized withdrawal of unclaimed beneficiary allowances through the unauthorized operation of accounts at the district level. A case in point was the opening of account number 660 operated at the Agona Branch of Komfo Anokye Rural Bank to withdraw twenty three thousand four hundred and seventy three Ghana cedis (GHS23, 473.00). There was also an attempt to transfer one hundred and twenty thousand Ghana cedis (GHS120, 000) into an account number 123 at the Pankrono Branch of the same rural bank.
- b. Inadequate cost benefit analysis of contract sums to ensure there was value for money of contracts with SPs as in the case of BGMS and Zoomlion Ghana Limited.
- c. Budgeting and monitoring of actual performance against budgets is virtually nonexistent thereby overlooking an important responsibility of planning and making decisions for the future. The absence of effective planning has also resulted in haphazard signing of contracts and disbursement of resources. Indeed, it would appear that GYEEDA does not have a means of adequately reviewing its transactions to provide a clear route for achieving its aims and targets. It also lacks the ability to monitor and control income and expenditure during the budget period.
- d. GYEEDA does not regularly prepare financial statements monthly, quarterly or annually. Accordingly, the Committee did not see a summary of funds received and how they were expended for instance, on an annual basis.

- e. GYEEDA does not have a system whether manual, spreadsheet or an accounting software to record all transactions and to be able to understand what the records mean. GYEEDA cannot boast of a recording system that could produce a record that is both complete and accurate, thus capturing all transactions correctly arithmetically to facilitate the financial audit process.
- f. There is also evidence that a series of payments were authorised and made without the knowledge of the head of finance.

iii. Inadequate financial oversight

The Committee found that there was inadequate oversight of financial matters. This is evidenced by the absence of an Audit Report Implementation Committee/Audit Committee or any similar arrangement or an internal audit function at GYEEDA. This is the situation even though the MOYS is involved in financial decisions (especially with respect to procuring SPs). MOYS plays no further role with respect to independent and unbiased reviews and checks. As a result, there were inadequate efforts to ensure that transactions were effected in a manner to enable GYEEDA's objectives to be realized. Additionally, some contractual conditions and performance measures were not adequately met and payment to SPs were not done after checks to ensure those payments were actually in respect of beneficiaries who benefited from the Programme.

F. PROCUREMENT AND CONTRACTING

From 2009 to 2012, based on figures from the NYEP Finance Unit, GYEEDA paid approximately seven hundred and eighty six million Ghana cedis (GHS 786,000,000.00) to SPs. The records also show that as of the time of writing this report, the total amount owed to SPs stood at two hundred and fifty nine million Ghana cedis (GHS 259,000,000.00). This means that Government would have incurred at least one billion and forty five thousand Ghana cedis (GHS 1,000,000,045.00) as cost to SPs alone from 2009 up to 30 June 2013.

Several of the contracts between GYEEDA and services providers lack basic standard elements of contracts such as critical dates including commencement and termination dates. Tenure and clearly defined deliverables are missing from some of the contracts. There is lack of coherence in different parts of the MOUs such as the preambular statements and the operating parts. Some MOUs did not have adequate provisions to protect national resources let alone provide key performance indicators for measuring success. The use of MOUs when legally binding agreements should govern such relationships suggests a limited or absolute non-involvement of the Office of the Attorney General and Minister of Justice in the execution of many of these contracts.

Again, the Committee observes that the use of single source procurement processes for all the modules contracted was either as a result of the non-involvement of the Office of the Attorney or due to receiving uninformed and inadequate legal advice from the Office of the Attorney General and Minister of Justice. Some instances of reference to the Attorney General were sighted where

useful advice was provided. For instance, in a letter dated 29th June 2011, the Deputy Attorney General, Mr. Ebo Barton-Odro provided detailed comments and guidance on the “Youth in Leatherworks and Youth in Transport” modules. However, the advice stopped short of recommending recourse to parliament for approval for the interest free loan component of the contract. The use of single sourcing in disregard of the procedure laid down in the relevant provisions of Act 663 is a violation of the law and amounts to a crime.

Procurement of the services of SPs in the implementation of modules was mainly supply driven. Thus, the initiatives from conceptualizing a module, planning and execution were largely controlled by SPs. Each module was approved without recourse to any strategic plan broadly providing direction on the initiation, planning, execution, monitoring and controlling and the closing of the modules. In future, the development of modules by GYEEDA should be demand driven, firmly supported by a strategic plan from which a procurement plan of GYEEDA would have been developed and preferably bottom-up based on issues identified at the district or local level. This process of developing modules based on strategic plan and its procurement plan should minimize if not eliminate unsolicited proposals and the tendency to breach relevant provisions of Public Procurement Act. Unsolicited proposals should be an exception to the rule. Where circumstances, after the exercise of due discretion, warrant the development of a module from an unsolicited proposal, for the avoidance of doubt, the procurement processes must satisfy the strict requirements for the single source procurement under the Public Procurement Act.

The MOUs contain provisions in breach of the 1992 Constitution and legislation such as the Financial Administration Act. For instance, several MOUs (especially those in connection with AGAMS Group of companies including Rlg, Craftpro and Asongtaba) contain interest free loans granted and disbursed to the SPs without recourse to Parliament as required by the Constitution and the Financial Administration Act. There is no evidence that any of these loans granted by GYEEDA received approval by Parliament. As of 30 June 2013, total loans advanced to the companies owned by Mr. Agambire stood at approximately fifty million Ghana cedis (GHS50, 000,000.00). The Committee observes with concern that these companies assert that GYEEDA owes them about fifty six million Ghana cedis (GHS56, 000,000.00).

It is legitimate to expect that getting value for money from contracts, especially those with SPs would have attracted the utmost attention, especially in today’s economic environment, where reducing costs and conserving cash are the priority. It is the view of the Committee that a lot of the contracts signed with SPs are fraught with value leakages, commercial inefficiencies and waste. For instance:

- a. Asongtaba is yet to equip beneficiaries trained under the dressmaking module two years ago in the Western Region. Master trainers have also not been paid even though Asongtaba has been paid fully forty three million three hundred and ninety Ghana cedis (GHS43, 390,000.00) for the service. In spite of all these evidence of non-delivery on the first contract, GYEEDA went ahead and expanded the dressmaking module.

- b. As of the end of 2012, in relation to the MOU for the training of 30,000 persons within two years by July 2014, only 4,222 persons had been recruited and started training (meaning training for the 4,222 persons was not even completed), yet RLG had been paid fully the sum of twenty five million and five hundred thousand Ghana cedis (GHS25, 500,000.00) for the training and setting up of 15,000 beneficiaries.
- c. Under MOU of 12th November 2010, as of December 2012, only 17, 824 persons out of 24,000 had been set up as self-employed persons in mobile phone repairs, but full payment of seventeen million three hundred and fifty Ghana cedis (GHS17, 350,000.00) had been made to RLG.
- d. GYEEDA's records indicate no liability to YESDEC and total payments made as at 30th April, 2013 was four million Ghana cedis (GHS4, 000,000.00). This suggested that 4,000 persons had been trained. YESDEC submitted a statement acknowledging receipt of the four million Ghana cedis (GHS4, 000,000.00) but showing a balance of thirty million eight hundred and ninety thousand Ghana cedis (GHS30, 892,000.00) to be paid. This was a revision of an earlier figure of thirty two million one hundred and sixty nine thousand Ghana cedis (GHS32, 169,000.00). The Committee is unable to substantiate this figure. YESDEC's figure suggests that 34,892 persons had been trained.
- e. GIG was engaged as service provider for a training module in Oil and Gas as well as a financial engineering service for GYEEDA to facilitate the release of funding of sixty five million United States dollars (US\$65,000,000.00) from the World Bank. Though the funding from the World Bank has not been secured and there are indications that the World Bank may never release the funds, GIG has been paid about two million and thirty thousand United States dollars (US\$2,030,000.00) for this service. No separate contract was sighted that gave indications of the work that GIG was required to do with regard to the World Bank Funding as well as the key milestones to be achieved before payments was made. There are serious questions on the credibility and capacity of the Chief Executive of Goodwill Consulting with regards to his ability to execute. References provided of past experience in similar areas of business were not credible. The Committee observes that Goodwill Consulting has extremely limited capacity to execute on the terms of the contract. This is partly because GIG has no previous experience in facilitating and/or engineering financing of even lesser amounts.
- f. Again, GIG serves as consultant to GYEEDA and doubles as an SP of the Youth in Oil and Gas module. This creates a conflict of interest situation. There are indications that GIG has not succeeded in securing industrial attachment for the 5,000 persons (GYEEDA portion) trained. This raises questions about the execution effectiveness and the value of payments made by MOYS under the contract.

- g. The construct of the waste and sanitation contract makes it necessary for Zoomlion to deal with multiple government agencies. This affects the credibility of any independent monitoring with regard to its activities. As an example, contrary to the express opinion of the National Coordinator of GYEEDA, Zoomlion effectively lobbied the Minister of Local Government to increase their rates from three hundred and fifty Ghana cedis (GHS350) to five hundred Ghana cedis (GHS500). Four hundred Ghana cedis (GHS400) goes to the organization, thus 80% of the rate goes to Zoomlion as management fees.
- h. The Committee's analysis of a schedule provided by Zoomlion to support the amount of management fees raises serious value for money issues. Zoomlion is making significant windfall profits at the expense of the tax payer. In the schedule that Zoomlion provided, Zoomlion suggests that at a management fee rate of four hundred Ghana cedis (GHS400) per beneficiary, it is making a loss of circa eighteen Ghana cedis (GHS18.00) per beneficiary. The Committee finds Zoomlion's assertion difficult to accept. This schedule is also inaccurate and highly deceptive. By Zoomlion's own admission, certain cost items such as tricycle replacement charge, tricycle repair cost, motorbike and wellington boots were overstated. Zoomlion promised to submit a corrected version of this schedule to the Committee.
- i. Protocol allocations to MPs, Metropolitan, Municipal and District Chief Executives, Chiefs and other prominent persons, which sometimes exceeded the specific quota allocations to specific regions and districts has implications for building the payroll as there is no effective mechanism to coordinate all the appointment letters issued for a full proof pay roll build up.

The committee is of the view that various Ministers including Hon. Kofi Adda, Hon. Boniface Abubakar Saddique, Hon. Nana Akomea, Hon. Mohammed Muntaka, Hon. Rashid Pelpuo, Hon. Akua Sena Dansua, and Hon. Clement Kofi Humado, the Chief Director of MOYS and NYEP/GYEEDA National Coordinators were those in position to provide leadership to make sure that the objectives of this laudable programme were realized as efficiently as possible. It is clear however, that the requisite level of influence, commitment, circumspection and/or leadership required of persons entrusted with the management of public funds was not exercised at all times. Ghana must do all it can to sustain this programme for the sake of the youth. Government must hold the bull by the horn and implement the recommendations contained in this report. It is also critical that recommendations from previous Auditor General's Reports particularly the 2009 audit whose report was provided in 2011 are implemented without delay.

The Committee is also deeply concerned about the apparent unavailability of contracts from 2006 to 2008, hence it was unable to enquire into the regularity or otherwise of the contracts executed prior to 2008.

G. COMPLIANCE WITH 1992 CONSTITUTION AND LEGISLATION

i. Article 181, 1992 Constitution, Section 23, Financial Administration Act

Many of the contracts executed by GYEEDA with SPs have components of interest free loans granted the SPs. Article 181 (2) of the 1992 Constitution requires authorization from Parliament for Government to enter into an agreement for the granting of a loan out of any public fund or public account. Section 23(1) of the Financial Administration Act also requires authorization by Parliament for the grant of a loan by government from the consolidated funds. There is no evidence that any of the loans granted by GYEEDA received approval by Parliament. Such interest free loans granted in violation of the Constitution and the Financial Administration Act should be immediately repaid with interest to Government.

ii. Compliance with article 252 (3), 1992 Constitution, Section 7 of the District Assemblies Common Fund Act, 1994 (Act 455)

Part of the sources of funding for GYEEDA is the District Assemblies Common Fund. Article 252(3) of the 1992 Constitution requires that the moneys accruing to the District Assemblies in the Common Fund (DACF) shall be distributed among all the District Assemblies on the basis of a formula approved by Parliament. Section 7 of Act 455 also requires the Administrator to disburse monies from the DACF to assemblies. Parliament has no authority to approve disbursement of funds from the DACF to GYEEDA without an amendment of article 252(3) of the 1992 Constitution and section 7 of Act 455. The continuous payment out of the DA Common Fund without the necessary constitutional and statutory amendments since 2006 violates article 252 (3) of the 1992 Constitution and section 7 of Act 455 and is illegal.

iii. Compliance with the Public Procurement Act, 2003 (Act 663)

All proposals submitted to GYEEDA are unsolicited. There is no evidence of any competitive process leading to the selection of any of the beneficiaries. Hence, the process through which the proposals are accepted may at best be described as a single source procurement. Single source procurement under the Public Procurement Act, 2003 (Act 663) is regulated by section 40. Under section 40 of Act 663, a single source procurement may be undertaken by the Procurement entity with the approval of the Board of the Public Procurement Authority (PPA) after some stringent requirements such as restricted availability of the goods, works or services, or the exclusive right of the single source over the goods, works or services and the absence of a reasonable alternative, among others.

There is no evidence of approval by the PPA for most of the procurement of SPs by single sourcing. Even when the PPA Board attempted to approve the procurement of ACI Construction Ltd with forty eight million eight hundred and fifty two thousand Ghana cedis (GHS 48,852,000.00) at stake, in a letter dated 13th December, 2012, the PPA went under section 72(5)(c) of the Act

663. Section 72(5)(c) provides “the procurement entity may select consultants by inviting proposals from a single consultant where it is a follow-up assignment.” ACI Construction cannot qualify as consultants and the contract is certainly not a follow up one. There was no original or initial contract regularly obtained through the normal procurement processes between GYEEDA and ACI.

Good legal advice from office of the Attorney and Minister of Justice in the procurement processes would have prevented flagrant breaches of provisions of the Public Procurement Act. In an instance in which there is evidence of reference to the office of the Attorney General and Minister of Justice in negotiation of a contract between GYEEDA and the Retired Mine Workers Foundation (REMWOFF), the advice from the office of the Attorney General in a letter dated 25/10/12 with file number D10/SF.8 warned the Hon. Minister of the MOYS of the need to adhere to the Public Procurement Act to prevent breaches of the law. Parts of the comments from Hon. Anthony Gyambiby, Deputy Attorney General and Deputy Minister of Justice states that “it is vital for GYEEDA to write to the Public Procurement Authority for permission to sole source the Retired Mines Workers’ Foundation (REMWOFF) to undertake the implementation of the project per their proposed agreement. Without the said permission, the Public Procurement Act 2003 would be breached.”

The Committee observes therefore that the use of single source procurement processes for all the modules contracted was either as a result of non involvement of the Office of the Attorney or uninformed and inadequate legal advice from the Office of the Attorney General and Minister of Justice, in the instances in which the Office of the Attorney General was involved.

H. FINANCIAL IMPROPRIETY

i. Demand and receipt of fifteen two thousand Ghana cedis (GHS 52, 000.00)

The Committee found that Ms. Betty Mensah, a module coordinator at GYEEDA made demands and received the sum of fifty two thousand Ghana cedis (GHS 52, 000.00) before the Ghallywood module could be implemented. This occurred in spite of resistance and complaints by the SP to the National Coordinator. The Committee recommends reference of this case to the Office of the Attorney General and / or the Ghana Police Service for necessary action.

ii. Complicity in ghost names creation and alleged fraudulent withdrawal

Documentation reviewed by the Committee revealed allegations of complicity in the unauthorized opening of bank accounts in the name of GYEEDA at the district level. This facilitated the unauthorized withdrawal of unclaimed beneficiary allowances through the unauthorized operation of accounts at the district level.

A preliminary investigation conducted by GYEEDA leadership revealed the involvement of some staff at the Head Office of GYEEDA including Osborne Djeni and Tapsoba Alhassan. Others at the Regional and District offices implicated include Omar Ibrahim and King George Fokuo. As a result, staff members including Tapsoba Alhassan and Omar Ibrahim and King George Fokuo were interdicted. However, a committee set up to fully investigate the involvement of these staff concluded that among other reasons the investigations did not meet public service enquiry standards and therefore the affected persons should be reinstated. The matter was then further referred to Office of the National Security Coordinator for an in-depth investigation. GYEEDA was not informed of the outcome of the investigations conducted by the office of the National Security Coordinator. The Committee was informed that National Security had not submitted a report to the MOYS.

I. CONCLUSIONS AND KEY RECOMMENDATIONS

In the face of rising youth unemployment in Ghana, the commencement of NYEP in 2006 to alleviate the plight of the unemployed Ghanaian youth was undoubtedly a step in the right direction. The concept of NYEP/GYEEDA is as relevant today as it was in 2006 when it was conceived to address poverty and potential national insecurity. Indeed 100% of randomly sampled beneficiaries expressly indicated that they had benefitted positively from the initiative and together with key stakeholders interviewed advocated that the initiative should be strengthened. Consequently in spite of the challenges there have been many positive outcomes.

NYEP began without a legal framework setting out its mandate, structure, sources of funds and other relevant governance indices. As an example, there was no governing board to provide strategic direction in the management of the Programme. Over time, Cabinet identified and approved sources of funding such the District Assemblies Common Fund, the Communication Service Tax, the National Health Insurance Fund and the Road Fund without necessarily amending these laws to accommodate funding requirements of NYEP.

Until 2011, NYEP did not have an effective organizational structure clearly setting out roles, responsibilities and reporting relationships. There was non-adherence to best practices in human resource management. Communication and information dissemination within and across the Programme was poor. Staff motivation was poor as all of them were paid only allowances. From inception, NYEP suffered over politicisation of the Programme with attendant political patronage and cronyism. There were serious issues with payroll management, “ghost” names, unclaimed beneficiaries allowances and allegations of financial malfeasance. Some Regional Coordinators and SPs have made requests on Banks holding unclaimed beneficiaries allowances to return same to “chest.”

Generally, the Committee notes with concern that the challenges with GYEEDA began from the introduction of vocational and entrepreneurial modules. Without prejudice to the relevance of these modules, it will seem that GYEEDA particularly has inadequate

capacity to deal with vocational and entrepreneurial schemes. The Committee is concerned about the apparent duplication of the efforts of COTVET and SDF, LESDEP, NVTI and the Department of Social Welfare.

There was over reliance on single source procurement processes with respect to SPs. The Public Procurement Authority played little or no role in decisions to engage SPs by single sourcing. Generally, MOUs or contracts were not referred to the Office of the Attorney General for advice resulting in SPs taking undue advantage of the systems failures.

There was little or no evidence of rigorous value for money analysis informing procurement of SPs. Provisions of Financial Laws and Regulations such as the Financial Administration Act were not followed.

The challenges with the implementation of GYEEDA has occasioned untold hardships for the beneficiaries of the programme, some of whom have not received allowances since they enrolled on the programme for the past two years. In the committees' opinion, all suggestions to increase funding support to GYEEDA should be immediately stopped. The challenges with GYEEDA border more on a breakdown of systems and procedures, financial impropriety and incompetence. In many instances, MOUs signed with SPs, particularly SPs belonging to the Agams group of companies contain provisions granting interest free loans to the SPs without recourse to parliament. There is a duplication of modules and a lack of coordination with other government establishments with identical mandates, for instance the National Youth Authority.

GYEEDA's problems were occasioned by high level institutional and systems failures within and across the executive and legislative arms of Government. For instance:

- a. Cabinet of 2006 and subsequent years failed by neglecting to set up GYEEDA on the right footing with an appropriate legal framework, governance structure, mandate and sources of funds;
- b. Parliament since 2006 failed by continuous approval of payment for GYEEDA from sources such as the DA Common Fund without the necessary amendments and legal authority;
- c. Various Ministers of State since 2006 failed by neglecting to request for any value for money analysis prior to the execution of contracts on behalf of the State;
- d. Very senior lawyers of the Attorney General's Department failed by not providing the needed advice and support to their colleagues on the need to adhere to the Procurement rules regarding single sourcing;
- e. The DA Common Fund Administrator since 2006 failed by disbursing monies out of the DA Common Fund knowing he does not have the mandate to disburse funds to entities other than DAs;

- f. The PPA failed by neglecting to check for the necessary details in an application granted on 13 December 2012 for single sourcing. PPA did not verify to confirm that an application granted under a “follow up” assignment exception did have an original contract regularly procured.

The Committee hereby recommends that:

- a. All cases of the violation of the laws of Ghana, particularly, in the contracting and procurement processes are referred to the Office of the Attorney General and Minister for Justice for necessary action.
- b. A thorough re-organisation of GYEEDA is undertaken beginning with finalizing the initiatives to develop a legal framework. This will ensure that GYEEDA is backed by a legal instrument. Particularly, the governance structure should have a board, sound management team, an audit committee and as well as the benefit of sound legal expertise. The current change and migration process should be expedited.
- c. The board when in place should play a key role in governance and have the responsibility of endorsing GYEEDA’s strategy, developing directional policies, appointing, supervising and remunerating senior executives and ensuring accountability of GYEEDA to the people of Ghana.
- d. GYEEDA should ensure that its strategic plan informs procurement decisions based upon an approved procurement management plan. Unsolicited proposals should be avoided as much as possible and the proposed procedure should be adhered to or adapted as appropriate with the overarching objective of minimizing collusion.
- e. The current practice of various management team members doubling as module coordinators should be immediately halted. All modules should be under the supervision of an ‘operations manager’ with adequate monitoring from the M & E team. The M & E team and system should be strengthened with professional persons as well as upgraded facilities. The committee was not convinced of the capacity of the current M & E team to execute effectively. Regular external evaluations should be conducted every two (2) years to provide an independent assessment of progress and actions to be taken. Adequate data on beneficiaries should be captured before, during and after their participation to be able to assess impact.
- f. An assessment of beneficiary allowances owed by GYEEDA should be conducted. The outstanding allowances to beneficiaries should be paid as soon as practicable to alleviate the hardships faced by beneficiaries.

- g. A substantive CFO should be immediately hired and the current acting CFO reassigned to other duties. Additionally, the finance function should be adequately resourced with an appropriate accounting system as well as suitably qualified persons to enhance the control function.
- h. GYEEDA should explore options of being self-sustaining with regard to finance.
- i. The Committee is of the view that modules or interventions that should benefit from limited national resources should be those that if properly managed can significantly help address serious national problems. Accordingly, the Committee endorses HEW, CETA and the Security modules. These modules should not be outsourced to SPs. In addition, modules should be designed around district level competitive and economic opportunities as well as to help the country address environmental problems especially in view of the rapidly eroding forest cover and the gradual desertification of parts of the country.
- j. Goodwill Consulting Group, with its CEO, Mr. Philip Assibit, should immediately refund to the state the sum of US\$2,028,605, being payments for services not rendered and without a contract of and GHS2.0 million overpayment for supposed services rendered.
- k. The contract with YESDEC should be immediately reviewed and rationalized against other existing modules that it seeks to duplicate. In performing the rationalization, due regard should be given to the effective dates of MOUs, prior history of execution effectiveness, etc.
- l. BGMSL should be immediately terminated in accordance with the termination provisions in the contract. The contract has does not provide value for money.
- m. Considering the expiration of the term of contract for ZOOMLION, this contract and others should be subjected to competitive bidding, rationalized against a separate existing contract by the same shareholder with MMDAs (to avoid duplication and hence overcharge), and relocated to the control of MMDAs.
- n. The youth in road maintenance module should be redesigned to tie payments with actual road maintenance work rather than mere number of persons recruited. As well this module should build in an oversight responsibility for the department of Urban/Feeder roads. Ideally, payments should only be made on the recommendation of the Department for Urban/Feeder roads.

- o. Modules such as ZEED, Youth in taxi driving and Youth in Alive Health Services, all belonging to the same SP, Mr. Seidu Agongo should be immediately abrogated. There is a challenge with relevance and the manner in which the contracts were hurriedly signed raises questions.
- p. RLG will need to refund the amount of GHS5.4m being overpayments
- q. MOYS needs to engage ACI, Asongtaba, RLG, Craftpro and any other SPs which have received loans concerning the non-payments of loans as per indicated schedule and agree on an immediate refund or payment.
- r. The cases of the following staff of GYEEDA are referred to the Attorney General for necessary action in accordance with due process of the law:
 - Tapsoba Alhassan for submission of false certificates
 - Betty Mensah taking a bribe from Ghallywood
 - Tapsoba, Omar, Osborn, King George Fokuo, Bismark Adu-Ansere and Abdulai Badara for fraud and corruption

Going forward, all SPs should approach COTVET or LESDEP with their proposals. The following specific current modules that have significant potential should be retained by GYEEDA: CETA, Community Policing, Health Extension Workers, Prisons Service.

CHAPTER ONE

1.0 INTRODUCTION

1.1 BACKGROUND

On 12 April 2013, the Hon. Minister of Youth and Sports (MOYS), Mr. Elvis Afriyie-Ankrah appointed a five-member Impact Assessment and Review Committee to investigate alleged maladministration and financial indiscipline at the National Youth Employment (NYEP), re-named the Ghana Youth Employment and Entrepreneurial Agency (GYEEDA).

1.2 INSTRUMENT OF APPOINTMENT

In a letter number VE.164/274/01K dated 12 April 2013, Hon. Minister of Youth and Sports, Mr. Elvis Afriyie-Ankrah, specified, among others, the membership of the committee, the expected scope and duration of the committee's work, the terms of reference and the need for any member to disclose any obligation, commitment, relationship or interest that could conflict with his role during the period of the assignment.

1.3 MEMBERSHIP OF THE COMMITTEE

The committee comprised the following persons:

- a. Mr. Ferdinand Gunn, a Senior Partner of Ernst and Young as Chairman of the Committee;
- b. Mr. Randolph Nsor-Ambala, an Accountant;
- c. Mr. Kwame Edem Senanu, a Management and Development Consultant;
- d. Mr. Mike K. Gabah, a Commissioner of the Public Services Commission;
- e. Mr. Tuinese Edward Amuzu, a lawyer as Secretary of the Committee.

1.4 TERMS OF REFERENCE

The terms of reference of the committee were specified as follows:

- a. Review the regulatory framework of GYEEDA, formally GYEEDA, and how it has evolved to its current state, examining in detail the various modules and partner programmes;
- b. Perform current state analysis of financial management, operation of bank accounts, procurement and contracting procedures, disbursements, human resource and other management practices;
- c. Review the capacity of persons entrusted with certain key responsibilities related to the mandate of the Programme;
- d. Perform in-depth investigations of possible irregularities of crime and related financial losses and actions taken by management to recover possible embezzlement of money and other assets as the case may be;
- e. Evaluate the administrative and accounting procedures and disbursement procedures that have been followed;
- f. Review and investigate any potential conflict of interest, among others”.

The committee was given ten (10) weeks from Monday, April 15, 2013, to submit its report to the Hon, Minister for Youth and Sports.

1.5 INAUGURATION OF THE COMMITTEE

The Minister of Youth and Sports inaugurated the Committee on Friday, April 12, 2013 and subsequently swore the committee in. It commenced work immediately after the inauguration and officially completed the assignment on 15 July 2013.

1.6 GYEEDA BRIEF CONTEXT AND MANDATE

The National Youth Employment Programme (NYEP) was established in 2006 with the broad objective of empowering the youth of Ghana to contribute more productively towards the socio-economic development of the country, through sustainable employment. The programme was recommended by the National Security Council as a stop-gap intervention to arrest the growing level of youth unemployment and under-employment, which were considered a threat to national stability/security, human rights and social order. Available statistics at the time of conception of the programme, pointed to the fact that a very significant proportion of the country's population (about 26%) was largely made up of both unemployed or under-employed young men and women.

In addition to the above, the regular annual turn out of graduates from the Junior and Senior Secondary schools, several private and public tertiary institutions resulted in many young graduates without adequate planning for their integration into the trades/vocation and job markets. Also, the weak industrial base of Ghana was unable to absorb, in any significant numbers, the increasing numbers of young people requiring jobs. It was also noted that the public sector was increasingly unable to offer employment opportunities to qualified young persons willing to work.

The above situation persisted, in spite of several efforts and interventions made by previous Governments to address unemployment, underemployment and disguised employment in the country. These initiatives includes the Skills Training and Employment Placement (STEP) Programme, the Presidential Special Initiatives (PSI), the introduction of the Technical, Vocational and Education Testing (TVET) Policy and the institution of various micro-credit schemes to support small-scale enterprises. There was therefore, a justifiable rationale for the establishment of the NYEP which later became into GYEEDA.

According to the Youth Employment Implementation Guidelines, Ghana Youth Job Corps 2006: Ministry of Manpower, Youth and Employment (YIEG 2006), the specific objectives of the intervention to facilitate job creation and placement for the youth of between 15-35 years, (estimated then at 26% of the population of Ghana) in various economic ventures and social services throughout the country, YIEG, 2006) were to:

- a. Identify projects with economic potential that could generate employment for as many youth as possible;
- b. Check the drift of the youth from the rural to urban communities in search of jobs, by creating those opportunities in the rural areas;
- c. Harness the innate talents and energies of the youth towards productive and rewarding self employment to enable them to contribute to national development; and
- d. Inculcate in the youth, a sense of patriotism, self-discipline and hard work so as to promote good morals and to help reduce deviance and poverty in the Ghanaian society.

GYEEDA did not have structure until a change process started in 2011. Appointments were made at the behest of Ministers and Management resulting in overlaps of roles and conflicts. Between 2011 and 2012, MOYS commenced structural changes to improve governance of GYEEDA. The Management Services Division of the Public Services Commission assisted GYEEDA to develop an organogram, job descriptions, qualifications and reporting procedures. Personnel were later recruited and issued appointment letters. They were also migrated pending postings onto the new structure. Some staff lost their positions due to PSC rules on the appointment criteria. The MOYS and GYEEDA worked with Fair Wages and Salaries Commission to approve emoluments for staff, all of whom were previously on allowances.

Further, GYEEDA did not have any disbursement thresholds and financial procedures. Planning and disbursement of funds were done at the level of GYEEDA without oversight. In 2011/2012, the Minister mandated the Chief Director to oversee the operations of GYEEDA.

1.7 GYEEDA FEATURES AND ACTIVITIES

The main features and activities of the Programme, at the time (YIEG 2006) included:

- a. A combination of self-employment opportunities, wage-earning jobs and voluntary service activities;
- b. The provision of essential social services that would promote good governance through the maintenance of law and order, environmental cleanliness and access to good education and health services; the provision of commission/fee-earning commercial activities;
- c. The formation of cooperative groups to enable members gain synergy from activities of the groups. Members of the groups would then develop themselves to be financially-independent individuals, gainfully employed and capable of supporting/employing other members of the community; and
- d. Centrally directed operations by locally-based implementation with flexibility for adaptation to local conditions and circumstances.

The Programme was intended to cover a wide spectrum of economic ventures and social service activities in various communities. Each District was expected to choose a combination of such activities or modules, based on the relative comparative advantages possessed in the particular locality. The programme was developed with a two-phase scope.

Phase I was to focus on short-term activities which would create employment opportunities to engage the youth in various gainful ventures for a period of 24 months in respect of the following ten (10) modules:

- a. Youth in Agri-Business;
- b. Youth in Trades and Vocations;
- c. Youth in ICT;
- d. Youth in Community Protection;
- e. Youth in Waste and Sanitation;
- f. Rural Education Teaching Assistants;
- g. Auxiliary Health Care Workers Assistant;
- h. Paid Internships and Industrial Attachment;
- i. Vacation Jobs; and
- j. Volunteer Services.

Phase II was to take a longer-term view of employment issues within the context of the then Growth and Poverty Reduction Strategy (GPRS II) framework. Young people recruited were, accordingly, expected to exit after two (2) years into permanent jobs in other sectors of the economy, or to proceed for further education.

A number of key principles which informed the inception and implementation of the programme as follows (YIEG, 2006):

- a. The programme was to be regarded and dealt with as a matter of national priority and given utmost attention and dedication;
- b. A national oversight and supervisory authority for decision-making and implementation would reside in the sector Ministry, through a National Employment Task Force. District Employment Task Forces would be accountable to the National Employment Task Force in the implementation of programmes;
- c. All districts would commit and undertake to ensuring the successful implementation of the Programme. Success was to be measured by the jobs created and self-employment opportunities generated for the youth in the districts;
- d. The beneficiaries would belong to registered co-operatives or other forms of associations and operate as members of these groups, and not as individuals;
- e. The beneficiaries would reside within the communities or localities in which the jobs or self-employment opportunities were set up to ensure that they benefited these communities;
- f. Both the direct and support service costs of the Programme would be administered centrally, and would not be re-paid by the beneficiaries;
- g. While central funding would be provided for the full cost of projects, financial institutions and donors would be encouraged to collaborate or enter into joint venture arrangements to support the Programme;
- h. Interested SPs would be engaged based on selection criteria to be determined by the National Employment Task Force, under an appropriate Memorandum of Understanding, to provide the required specialist skills training not available in public institutions to potential beneficiaries. They would also facilitate monitoring, evaluation and reporting on their progress;
- i. The Programme would provide agreed stipend/allowances to the beneficiaries for the period of their engagement, or until such time that their products/produce or services could be sold;
- j. International labour standards would be applied, in all cases, in the implementation of the Programme;
- k. Gender equality, non-discrimination against social and political groups and decentralization, with a focus on regional balance, partnership and decent work concerns would be respected.

1.8 PURPOSE OF THIS ASSESSMENT AND REVIEW

The Ministerial Impact Assessment and Review Committee on GYEEDA (hereinafter called “the Committee”) was set up to investigate alleged maladministration and financial indiscipline at the Agency with the following terms of reference:

- a. To review the regulatory framework of GYEEDA, formerly NYEP and how it has evolved to its current state, examining in detail the various modules and partner programmes;
- b. Perform current state analysis of financial management; operation of bank accounts, procurement and contracting procedures, disbursements, human resource and other management practices;
- c. Review the capacity of persons entrusted with certain key responsibilities related to the mandate of the Programme;
- d. Perform in-depth investigations of possible irregularities of crime and related financial losses and actions taken by management to recover possible embezzlement of money and other assets as the case may be;
- e. Evaluate the administrative and accounting procedures and disbursement procedures that have been followed
- f. To review and investigate any potential conflicts of interest, among others.

This assessment was directly informed by government's vision of deepening the capacity of GYEEDA and challenges identified as earlier articulated to be inhibiting the delivery and expected outcomes of the Programme including but not limited to financial irregularities, lack of capacity, corporate governance issues, as well as challenges with the viability of some of the current modules being operated.

1.9 ASSESSMENT AND REVIEW METHODOLOGY

The Committee undertook the following eight (8) steps in the performance of the assignments:

- a. Preparatory discussions with the MOYS;
- b. A desk study to review secondary data and analyse the key stakeholders to interact with;
- c. Focus group discussions with:
 1. The management team of GYEEDA,
 2. Regional Coordinators of GYEEDA and
 3. The Monitoring and Evaluation team of GYEEDA.
- d. Key informant face to face interviews with:
 1. Each member of the management team;
 2. Monitoring and Evaluation team members;
 3. Representatives of SPs, and
 4. Other key stakeholders.
- e. Field data collection and on site evaluation at:
 1. MOYS;

2. GYEEDA Head Office and;
 3. All the ten regions of Ghana and specifically the following districts: Sissala West, Wa West, Sissala East, Jirapa, Wa East, Wa Municipal, Nadowli, Lambussie – Karni, in Upper West; Bereku Municipal, Sunyani Municipality, Sunyani West District, Tain, Tano North, Tano South, Techiman Municipality, Wenchi Municipality in Brong Ahafo; and Ejisu Juaben, Sekyere South, Kwabre East, Efigya Kwabre, Asokore-Mampong Municipal, Asawase municipal, Tafo sub- metro, Subin sub-metro in Ashanti, and Tamale Central, Tamale North and South, Walewale in the Northern region, and Kasena Nankana West, Bawku (Binduri and Pusiga), Bolga municipality in Upper East, Ho municipal, South Dayi in Volta, and New Juaben municipality in Eastern region, Ningo Prampram, Okaikoi South, Shai Osu Doku, La Nkwantana, Adenta Municipality, Dangme East and West, La Dade Kotopon, Ayawaso East, West and Central and Ablekuma South in the Greater region;
- f. Report drafting and debriefing
 - g. Draft report submission for feedback and
 - h. Report finalization and submission.

1.10 REVIEW OF SECONDARY DATA

The committee requested for and was provided with documents including (i) MOUs and contracts signed between the MOYS/GYEEDA and SPs (ii) Programme reports and (iii) Programme documentation as listed in Annex.... The Committee also referred to other documentation including (i) the Ghana Shared Growth and Development Agenda (GSGDA 2010 - 2013), the Growth and Poverty Reduction Strategy (2006 – 2009) the Millennium Development Goals (2000 – 2015), the National Public Private Partnerships Policy document (2011), the Public Procurement (Act 663), and the District Assemblies Common Fund Act (Act 455), 1993.

In addition, the Committee reviewed the following documents provided by the SPs, at the request of the committee: (i) financial data, (ii) beneficiary lists, (iii) copies of signed MOUs.

A generally qualitative methodology integrated with quantitative analysis for financial aspects and using basic management and organizational assessment tools was adopted because these were deemed to be best suited for the task. Efforts to minimize any likelihood of bias in the evaluation were also made through triangulating data as much as possible to enhance the validity of the findings and conclusions drawn.

Primary data from a sample size of nine management team members, ten Regional Coordinators, four Monitoring and Evaluation Team members, representatives of SPs, three former ministers of youth and sports, one Chief Director, five hundred and twenty beneficiaries and sixty four staff of GYEEDA, was collected. In addition, monthly, quarterly, and annual work-plans, monitoring

plans, activity reports, daily, weekly and quarterly reports, minutes of relevant meetings held, staff profiles or curriculum vitae, beneficiary deployment statistics, funding sources as well as budgets etc from GYEEDA were obtained and reviewed.

1.11 SAMPLING METHODOLOGY

Purposive sampling was conducted to select key stakeholders such as the past Ministers for Youth and Sports, and the Auditor-General whose expert knowledge and opinion on the programme was sought. On the other hand, a stratified random sampling was conducted to select beneficiaries of modules to be interviewed as part of the assessment. It is important to note that very little actual contact data for beneficiaries was easily accessible.

During the meetings and field visits for primary data collection, perception based rankings were used to obtain additional information. The perception-based ratings were done on a ten-point scale. Interview guides were prepared and utilized for the interviews and discussions to collect comparable data for analysis (Annex c,d,e,f). For the purpose of analysis, therefore, self-assessment information from GYEEDA staff and SPs was triangulated against data from beneficiaries and the secondary data available. Key issues that cut across any two of the three primary data sources as well as secondary data obtained were picked for discussion.

1.12 CHALLENGES AND LIMITATIONS OF THE ASSESSMENT

The main challenges and limitations of this review and impact assessment include:

- a. The ten weeks duration within which the Committee had to work was extremely challenging. The Committee had to collect and analyze data covering about 34 modules implemented across the ten (10) regions of Ghana. The ten weeks was hardly enough for an in-depth analysis of the Programme;
- a. Part of the analysis provided is based more on qualitative indicators rather than quantitative indicators;
- b. There is a real possibility that the Committee was not furnished with all contracts executed by MOYS/GYEEDA and the totality of documentation on these contracts since the inception of GYEEDA. Hence, the views expressed by the Committee are based on documentation received from the MOYS, GYEEDA, SPs and other stakeholders.

1.13 CURRENT BENEFICIARY LEVELS AND PERFORMANCE

1.13.1 Employment data for 2006 to 2008

Data obtained from GYEEDA indicates two sets of figures for the period 2006 – 2008. In the first case, a total of 111,452 beneficiaries were reportedly engaged with about 42% being exited from the Programme as shown in table 1 below. In the second instance, captured in Table 3, a total of 108,403 beneficiaries were recruited. There is therefore a variance of 3049 beneficiaries between the two which is 2.7% of the higher figure. This is marginal and the slightly lower figure in Table 3 was adopted.

TABLE 1 - GYEEDA EMPLOYMENT FIGURES 2006-2008				
Module	Male	Female	Total	Exited from Programme
CETA	13,341	15,527	28,868	5,478
CPA	2,637	656	3293	447
Health Extension Workers	2,987	11,615	14,602	1,481
Agri-Business (Crop)	20,035	6,228	26,263	26,025
Afforestation	1,439	801	2240	1,354
Paid Interns/Vac Jobs	9,714	4,081	13,795	9,673
Other Self Emp .Ven	589	797	1,386	797
Waste and Sanitation	12,777	8,228	21,005	1,437
TOTAL	63,519	47,933	111,452	46,692

Source: GYEEDA

1.13.2 Registration and Absorption of Unemployed youth 2009 – 2012

In 2009, the total number of unemployed youth registered was 1,013,334 (Table 2). By 2010, just about 11% of these had been absorbed. Three years later by the end of 2012, about 46.67% percent or 472,979 youth (Table 3) had been absorbed leaving a gap of 53.3% unabsorbed. This however does not rule out or cover the likelihood that some of these beneficiaries would have since found jobs in the formal or informal sector, whilst new youth would have joined the ranks of the teeming unemployed youth.

It is crucial that re-registration of unemployed youth is done regularly for example every (2) two years, within our four (4) year governance cycle at the Regional level to continuously ascertain the magnitude of the existing unemployment challenge and also for tracking systems to be developed to trace where these youth are including when they obtain jobs in either the formal or informal sector, as the case may be. The information obtained for the period 2009 – 2012 suggests that Ashanti Region and Greater Accra Region had the largest number of beneficiaries. Data collected and captured should be disaggregated by module, gender, region and district to facilitate analysis after collation.

The committee was informed that as at December 2011, 393,782 beneficiaries had been recruited cumulatively by the Programme, starting from 2006 (Table 3) and that the figure was expected to increase to 802,190, in respect of all the modules, by the end of 2012 (Actual figures indicate only 581,382 were actually recruited by December 2012). Over 1,013,334 (Table 2) unemployed

youth are also documented as having registered in 2009 and so it can be assumed that some 431, 952 unemployed youth if not more are anxiously waiting throughout the country for job placement opportunities.

1.13.3 Exit Plan for Beneficiaries

Originally, the NYEP did not have an exit plan. An exit plan was later introduced to support beneficiaries to obtain permanent employment, or to pursue further educational studies. Under the plan, beneficiaries may be:

- a. engaged permanently by their institutions;
- b. given top-up training to be engaged in those institutions;
- c. off-loaded to private organisations;
- d. encouraged to take advantage of the facilities provided by either the Youth Enterprise and Skills Development Centres (YESDEC) or the Trades and Vocation module in private permanent vocations of their choice; particularly in the case of interns, given one or two years extension after their mandatory two years of service.

The Committee was informed that over 110,796 beneficiaries out of the 472,979 absorbed have so far been successfully exited and new ones engaged to replace them. The latter figure suggests that about 23.42% of beneficiaries who have been engaged to date under the Programme have been successfully exited. This figure is on the low side as compared to the 2006 – 2008 period and needs to be significantly improved for other unemployed youth to benefit.

TABLE 2 - REGISTRATION AND EMPLOYMENT FIGURES FOR 2009 TO 2010

Regions	No. of Youth Registered	Actual No. of Youth Employed as at 2010	Percentage Employed (2010)	Trade	No. of beneficiaries across Ghana
Ashanti	187,327	19,124	10.21%	Hairdressing	10,402
Brong Ahafo	89,868	8,426	9.38%	Dressmaking	25,625
Western	77,087	8,046	10.44%	Mobile Phone Repairs	4,939
Eastern	59,109	8,189	13.85%	Guinea Fowl rearing	-
Greater Accra	272,363	20,582	7.56%	Auto Mechanic	4,980
Volta	76,094	9,148	12.02%	Tie and Dye	-
Central	66,016	8,712	13.20%	Road Maintenance	7,603
Upper East	47,277	11,077	23.43%	Community Tricycles	9,909
Upper West	43,594	8,226	18.87%	Waste & Sanitation	43,036
Northern	94,599	13,630	14.41%	Alive Health Check	1,730

				Zongo Empowerment	1,900
				Aqua Culture	248
				FSA	894
				HEW	22,203
				CETA	27,616
				INTERNS	19,283
Total	1,013,334	115,160	11.36%	Total	180,368

Source: GYEEDA 2013

TABLE 3 – GYEEDA RECRUITMENT FIGURES AS AT DECEMBER 2012

No.	MODULE	PROGRAMME	2006-2008	2009	2010	2011	2012	TOTAL (2009 - 2012)
1	WASTE AND SANITATION	ZOOMLION	9,100	9,500	12,767	7,433	10,000	39,700
		SANITATION GUARDS	1,658	0	0	0	0	0
		AFFORESTATION	1,145	0	0	0	200	200
2	YOUTH IN AGRIC	CROP FARMING	25,383	20,000	30,000	100	30,000	80,100
		GRASSCUTTER	0	0	100	0	100	200
		AQUACULTURE					500	500
3	COMMUNITY EDUCATION TEACHING ASSISTANTS	CETA	24,967	11,000	16,413	3,587	5,000	36,000
4	HEALTH EXTENSION WORKERS	HEW	13,913	10,250	11,331	6,669	10,000	38,250
5	PAID INTERNSHIP	INTERNSHIP	5,200	4,500	7,499	1,501	10,000	23,500
		VOLUNTEERS	8,552	0	0	0	0	0
		VOCATION JOBS	2,400	0	0	0	0	0
6	NON FORMAL EDUCATORS	NON FORMAL EDUCATORS	537	0	0	10,000	10,000	20,000
7	YOUTH IN SECURITY	COMM.PROTECTION ASSISTANTS	3,047	1,100	2,200		500	3,800
		PRISON SERVICE ASSISTANT	0	0	700	400	1,400	2,500

No.	MODULE	PROGRAMME	2006-2008	2009	2010	2011	2012	TOTAL (2009 - 2012)
		AVSEC	0	0	200	400	500	1,100
		YOUTH IN FIRE PREVENTION	0	0	0	1,000	2,000	3,000
		RAPID REVENUE TEAM	315	0	0	0	100	100
		NADMO TASK FORCE-VOLTA	0	0	0	0	100	100
		AMA TASK FORCE- ACCRA	0	0	0	0	100	100
		KMA TASK FORCE-KUMASI	0	0	0	0	100	100
8	SKILLS DEVELOPMENT	OIL AND GAS TRAINING	0	0	500	5,000	0	5,500
		YESDEC	0	0	0	10,000	25,000	35,000
		YEDP	0	0	50	0	0	50
		CONSTRUCTION	0	0	0		10,000	10,000
		FILMMAKING/GHALLYWOOD	0	0	500	1,000	2,000	3,500
9	YOUTH IN MINING	YOUTH IN MINING	0	0	0	1000	8000	9000
10	TRADES AND VOCATION	SELF-EMPLOYMENT MODULES	11,237	0	0	0	0	0
		YOUTH IN ARTISANSHIP	0	500	1000	1800	2000	5300
		DRESS MAKING	0	7,000	10,000	23,000	25,000	65,000
		BASKET WEAVING	0	0	3000	3000	3000	9000
		HAIRDRESSING	0	10,000	10,000	10,000	10,000	40,000
		BAMBOO	0	0	400	600	1000	2000
11	YOUTH IN ICT	PHONE REPAIRS	0	10,000	10,000	10,000	25,000	55,000
12	YOUTH IN ROAD MAINTENANCE	ROAD MAINTENANCE-ZEERA	0	0	10,000	0	0	10,000
13	PWD DESK	PERSONS WITH DISABILITIES	0	0	0	5000	5000	10,000
14	PROGRAMME STAFF	PROJECT STAFF	949	949	1000	1130	1200	4,279
		PROGRAMME STAFF MIGRATED (TO BE)					800	800
		Total	108,403	75,299	114,893	95,187	187,600	472,979
SOURCE: GYEEDA								

1.14 RECOMMENDATIONS

1. Regular (every two years) re-registration of unemployed youth should be done at the regional level to ascertain the magnitude of unemployment and any progress made. Tracking systems to monitor employment of the youth should also be institutionalized.
2. Substantive efforts should be made to enhance exit plans and to implement them on schedule, so as not to limit opportunities for other youth.

DRAFT

CHAPTER TWO

2.0 EVOLUTION OF GYEEDA

2.1 THE CONCEPT

In 2012, following a series of discussions aimed at making GYEEDA more effective and responsive to the employment needs of the youth, Cabinet gave approval, on 1st November, 2012, to the re-naming (re-branding) of the Programme, as the Ghana Youth Employment and Entrepreneurial Development Agency (GYEEDA).

Cabinet also approved a recommendation by its Committee on Governance, Legal and Security that GYEEDA should be vested with “a legal identity” and directed that, in the meantime, a five-member Advisory Board be set up to play a supervisory role and to closely monitor the on-going exercise to restructure the Programme. The Board was also to oversee the migration of existing personnel onto the new structure and grades recommended in the scheme of service approved by the Public Services Commission.

The objective of the re-branding was to position GYEEDA to acquire the capacity to coordinate all youth entrepreneurial programmes, beginning with activities leading towards optimal utilization of funds for the implementation of the proposed Ghana Youth Entrepreneurial Development Project sponsored by the World Bank, along with other funds that would become available in future.

Among other benefits, the re-branding was expected to:

- a. re-position the Agency as an apex body to support youth employment and entrepreneurial activities within the public and private sectors;
- b. formalize inter-institutional relationships and build synergies among various Ministries, Departments and Agencies, as well as private and public interests, to avoid duplication of efforts on matters relating to youth employment activities;
- c. lead to better management of national data on all youth job creations, youth unemployment – related statistics for effective national planning; and
- d. Introduce professionalism and corporate governance practices that would make the Agency competitive enough to attract and retain qualified and competent personnel, as well as funding from a wide variety of sources to enable it successfully deliver on its mandate.

The proposed five-member Advisory Board has not yet been set up. However, a draft Ghana Youth Employment Development Agency Bill has been prepared and submitted to cabinet for consideration.

The migration of existing personnel of the Programme has begun: interviews have been conducted by both the Public Services Commission (PSC) and the MoYS to determine the appropriate grades on which each person should be placed, commensurate with their proven qualifications, competence and experience. The critical matter of the placement/posting of the personnel in positions, divisions/ Units at Head Office, Regional and District offices is however yet to be addressed/concluded.

The committee found that an attempt made by the Ministry/GYEEDA to post existing personnel did not materialize as some management members protested against the fairness of the recommendations made by the Committees set up by the Ministry. It is very important that this exercise be done by an independent body. In so doing, the recommendations by the MSD of the OHES on the appropriate establishment levels/schedule to be maintained by the Programme should be taken into account.

It is also relevant to note that since January 2009, more modules have been added to the Programme. A full list of (34) modules currently being implemented is provided as annex...Some of the modules yet to be implemented are:

- a. Youth in Construction;
- b. Youth in Para-Legal Services.

2.2 RELEVANCE OF GYEEDA CONCEPT AND UNDERLYING FACTS/ASSUMPTIONS

Youth is defined in Ghana as the age range from 15 – 35. They constitute in excess of 35% of the national population (2010 Population and Housing Census Summary Report). This is a substantive group requiring the need to pay attention to what happens to them. About 90% of GYEEDA management level respondents (19) as well as key stakeholders and SPs who were asked about the relevance of GYEEDA indicated that the concept of having a programme or institution that facilitates employment opportunities for the youth is absolutely relevant. The concept meets the needs of the youth in Ghana and keeps them out of various forms of deviancy. These respondents describe the concept as extremely relevant and indicate that providing such opportunities for the youth are crucial within the context of youth unemployment, dis-satisfaction, potential un-rest and the likelihood that armed groups and post-conflict factions could destabilise the country.

It is also pertinent to note that the GYEEDA concept in itself is appropriately informed and aligned with stated national development objectives and has consistently been a vehicle for the fulfillment of various medium term national development plans including the current Ghana Shared Growth and Development Agenda (GSGDA 2010 - 2013) and its thematic area of “Human development, employment and productivity”. Section 7.6.1.2 of the GSGDA states amongst other things that:

...employment promotion is confronted by a weak macroeconomic framework that is unable to translate decades of relative stability into employment gains, dwindling employment opportunities, especially for the youth...it (employment promotion) is also characterized by limited job opportunities for graduate

employment in the country, increasing vulnerability of unemployed men and women aged between (15 – 35) ... there is inadequacy of targeting for skills training and other support services for men and women aged 15 – 35.

Subsequently section 7.6.1.3 of the GSGDA proceeds to mention a policy to mainstream employment issues into the national development planning process particularly through MMDAs, while section 7.6.1.4 which focuses on Promoting Decent Work in Formal and Informal Economies articulates an intention to “review and enhance job creation capacities of previous and current employment strategies such as the Youth In Agriculture Programme (YIAP) and the National Youth Employment Programme (GYEEDA) to generate more productive jobs during the period 2010 to 2013”.

GYEEDA also clearly emanates from and satisfies various international development policy frameworks to which Ghana is signatory including the Millennium Declaration and its Development Goals. Millennium Development Goal one (MDG1) is to “Eradicate extreme poverty and hunger by 2015” and target 2 of this goal is to “Achieve full and productive employment and decent work for all, including women and young people”.

The concept of the national youth employment programme is clearly sound, justified and still relevant.

2.3 DESIGN STRENGTHS AND WEAKNESSES

2.3.1 Initial arrangements

In spite of the relevance of the concept as stated earlier, there is clear evidence of challenges with the operational design. Indeed, GYEEDA has gone through a number of operational design iterations before becoming GYEEDA. At the moment, although processes for GYEEDA’s re-branding and re-structuring were launched on behalf of H.E. John Dramani Mahama, the President of Ghana on 18th October 2012, these processes have not been completed (as of June 2013). This Impact Assessment and Review exercise is opportune to the extent that it can contribute to the completion of the process.

In relation to operational design, records show that between 2006 and 2008 the programme was designed to have a geographical focus. Coordinators were required to facilitate and monitor activities of the programme in specific geographical zones and so were described as zonal coordinators. The programme itself therefore simply provided facilitation and monitoring services in support of the stated objectives of GYEEDA. The operational design and mechanism involved GYEEDA working with and through MMDAs to promote the youth employment agenda. At the time there was also a strong leaning towards agro-based activities and their value addition.

2.3.2 Design Change

In 2009 however there was shift to functional departments and therefore a suggested intent of creating a more permanent organization for coordinating implementation rather than just a programme. This decision was apparently based on a policy to expand and increase absorption of the large numbers of unemployed youth that had been registered over the years but who GYEEDA had been unable to support (Table 2).

The decision to re-structure and enhance delivery and the subsequent transition which occurred, while properly informed by the figures, required more thorough preparation in terms of establishing the new “design” including structures, systems, processes and documentation that cover the legal framework, a functional organogram and governance structure, ensuring well-defined reporting lines, providing job descriptions, indicative competencies and requisite qualifications, creating reporting formats, providing an operational manual, making available a human resource and or administrative manual, as well as finance and accounting and board manuals.

Appropriate technical support to design and implement an effective monitoring and evaluation system including establishing indicators, baseline reports, external evaluation requirements and institutionalizing a management information system to guarantee adequate data gathering, management and information flow across the programme amongst others should have been sought. The current lack of or evident weakness of these systems in GYEEDA, have contributed largely to ineffective management systems, poorly negotiated, managed and implemented contracts and services and incoherent capturing of programme results at the output and outcome levels.

It is therefore not surprising that the average overall rating for the effectiveness of the design from the 19 management level respondents including Regional Coordinators of GYEEDA was 4/10 which is inadequate or below average and undoubtedly an honest reflection of the situation. Specific written feedback from management staff listing challenges that underscore this lower than expected ranking include:

- a. Conflicts in Job descriptions,
- b. Over lapping duties
- c. A lack of transparency.
- d. A struggle for superiority among Deputy National Coordinators/ Non Officers
- e. Responsibilities not being clearly spelt out
- f. Idea sharing between Regional and the National levels is lacking
- g. Lack of Legislative backing
- h. Poor Monitoring and Evaluation

There were also a number of design assumption failures notably for example (i) the assumption that after two (2) years beneficiaries would be ready to move on or exit the Programme. For a variety of reasons that has not worked too well including the fact that some beneficiaries had not found their feet, and in other cases SPs had not yet tooled the beneficiaries for them to go independent. Secondly (ii) whilst the thrust of the design and policy espouses and assumes the provision of employment opportunities, the payment of “allowances” rather than “salaries” suggests a model more akin to that of “volunteerism” otherwise full salaries, social benefits and the other perks that go with employment ought to be paid. There is clearly a strong youth volunteerism aspect of the current model which needs to be properly clarified, highlighted and articulated such that beneficiaries and the public do not get confused about payment issues.

2.4 RECOMMENDATIONS

- a. A thorough analysis of the NYEP/GYEEDA design to have all the necessary structures, systems and policy documents in place is required.
- b. The fact that beneficiaries are actually “volunteering to gain experience and skills for the job market” needs to be properly captured and communicated.

CHAPTER THREE

3.0 GOVERNANCE AND MANAGEMENT PRACTICES

3.1 GENERAL PRINCIPLES

Corporate governance is an interplay of the relationships between the owners of an organisation, the governing body, management and other stakeholders. Corporate governance principles define the contours of power and authority exercisable in the management of the resources of the organisation for growth and sustainable development. An organisation with good corporate governance practices would evince the existence of a clear structure, processes and strategic direction for the organization, discipline and commitment to the implementation of policies, resolutions and strategies. There would be fairness, transparency and disclosure, effective risk management, social responsibility, self-evaluation, systematic conduct of the affairs of the organisation, respect for the rule of law, procedure / due process, accountability, integrity, adherence to code of ethics, conduct, morality and values, and abhorrence of conflict of interest.

When good corporate governance practices are mainstreamed, these would lead to reduction in corruption and wastes, risks mismanagement, and other negative acts. So also do good management practices and culture lead to fewer ethical and legal problems.

3.2 GOVERNANCE AND OPERATIONAL SELF ASSESSMENT

Sixty (60%) of management staff at GYEEDA strongly agree that GYEEDA has a clearly written vision, with 90% stating that this vision is relevant. Whilst 100% of the nine (9) management level staff interviewees indicated that GYEEDA targets the youth, only fifty (50%) felt that the current activities being implemented adequately contribute to achieving this vision.

All the respondents indicated that there is no board in place to provide strategic direction for the efficient management of GYEEDA. None of the respondents referred to the fact that in the absence of a board, the Ministers can act or did act! This is indicative that the concept of Minister's acting in place of the board is not an effective one or at least was not effective in this instance.

Regional Coordinators of GYEEDA expressed similar sentiments to those of the management team on governance. 77% of them strongly agree that GYEEDA has a clearly written vision, while 88% of them felt that the vision targets the youth. 88% felt that the current activities of GYEEDA contribute to support the youth compared to just 50% of the management staff.

All management staff agree that there is an organogram for the organization. Surprisingly, only 77% of Regional Coordinators are aware of the existence of that the organogram. Again, whilst 70% of management staff was sure that a Human Resource Policy Document exists covering, job descriptions, recruitment, promotion, grievance, performance appraisal procedures etc, most of the

Regional Coordinators were uncertain about the existence of such a document. These trends suggest that communication and information dissemination down the hierarchy is poor.

3.3 HUMAN RESOURCE MANAGEMENT

3.3.1 General principles

Human resource management is a critical requirement for the strengthening of the overall capacity of any public service organization for efficient and cost-effective service delivery. It is meant to build a culture of excellence on foundations such as leadership, management values, ethics, employee engagement, deployment and development. It is an integral part of achieving operational objectives, and it requires sustained leadership and investment of time and resources. It involves:

- a. attracting, recruiting and retaining talented and qualified individuals, and maximizing the potentials of the workforce to meet both current and future organizational needs;
- b. providing a workplace where employees have meaningful work in a congenial safe, supportive fair and ethical environment;
- c. fostering leadership that sets clear direction, engages employees and demonstrates and promotes the public service values and ethics;
- d. investing in an infrastructure of people and systems that enables high quality human resources management services; and having, as its foundation, a clear code of values and ethics as fundamental to the ethical health of the organizations.

3.3.2 Efficiency of Staff Recruitment

There was no recruitment policy in place and consequently, the majority of staff (90%) were appointed without clear criteria. 90% of management team respondents believed that GYEEDA staff were competent with 88% of Regional Coordinators expressing the same position. The majority of management staff, thus, about 70% indicated that a staff-training plan does not exist restating the same view expressed by 88% of Regional Coordinators. 60% and 55% of management staff and Regional Coordinators think that their allowances compared to the other government and private sector institutions were not adequate.

3.4 STRATEGIC PLANNING

Sixty percent (60%) of management staff and 66% of Regional Coordinators confirmed the existence of a Strategic Plan. 40% of the management team members did not think (20% said Yes, 40% said No, 40% were neutral) this strategic plan was based on realistic projections, whilst 20% felt it was. The Regional Coordinators could not take a clear position on whether the basis for the projections were realistic (44% - realistic, 44% - unrealistic, Other – neutral).

3.5 SERVICES AND MARKETING

60% of management staff disagree with the statement that “advocacy and sensitization activities are conducted by GYEEDA” whilst 63% of Regional Coordinators agree that advocacy and sensitization activities do take place. This is suggestive that a lot more advocacy and sensitization takes place at the regional and district levels than at the national level.

3.6 ACCOUNTING AND FINANCIAL MANAGEMENT

Surprisingly, regarding accounting and financial management, 80% of management staff felt that book keeping systems were adequate. However, they could not confirm the existence of an accounting procedures manual, in addition about half (55%) of the management team feel that the budgeting process and its utilization for the control of expenses in GYEEDA is ineffective. In the same vein, 89% of Regional Coordinators were unaware that a budgeting process was in place to control expenses. About 90% of the management team and Regional Coordinators (89%) were certain that GYEEDA knows the amount of funds received, the expenses made and the balance at any point in time.

3.7 MIS AND INTERNAL REPORTING

70% of management respondents report that GYEEDA does not have a regular internal reporting system. However, 63% of Regional Coordinators think that GYEEDA has a regular internal reporting system. It would appear that regional level reports were more clearly defined and regulated compared with reports from the units at the national level. Again, 80% of management staff expressed the opinion that management does not use reported information and reporting systems to guide operations, whilst 63% of Regional Coordinators feel that the information being gathered was being utilized to guide operations. 70% of management staff also feel that relevant information does not flow within the organization to various sections. This is the view 63% of Regional Coordinators also hold.

It is also revealing to note that 70% of management staff indicates that proper checks and balances are not in place at GYEEDA, while 77% of Regional Coordinators share the same view. At the management level, 60% of respondents feel that information back-up systems were inadequate. At the regional level, a staggering 100% of respondents state that computerized back-ups of documents etc were inadequate. 50% of respondents at the management level feel that current procedures do not help to minimize fraud. 88% of Regional Coordinators also feel that current procedures do not help to minimize the chances of fraud.

3.8 INSTITUTIONAL LEARNING SELF-ASSESSMENT

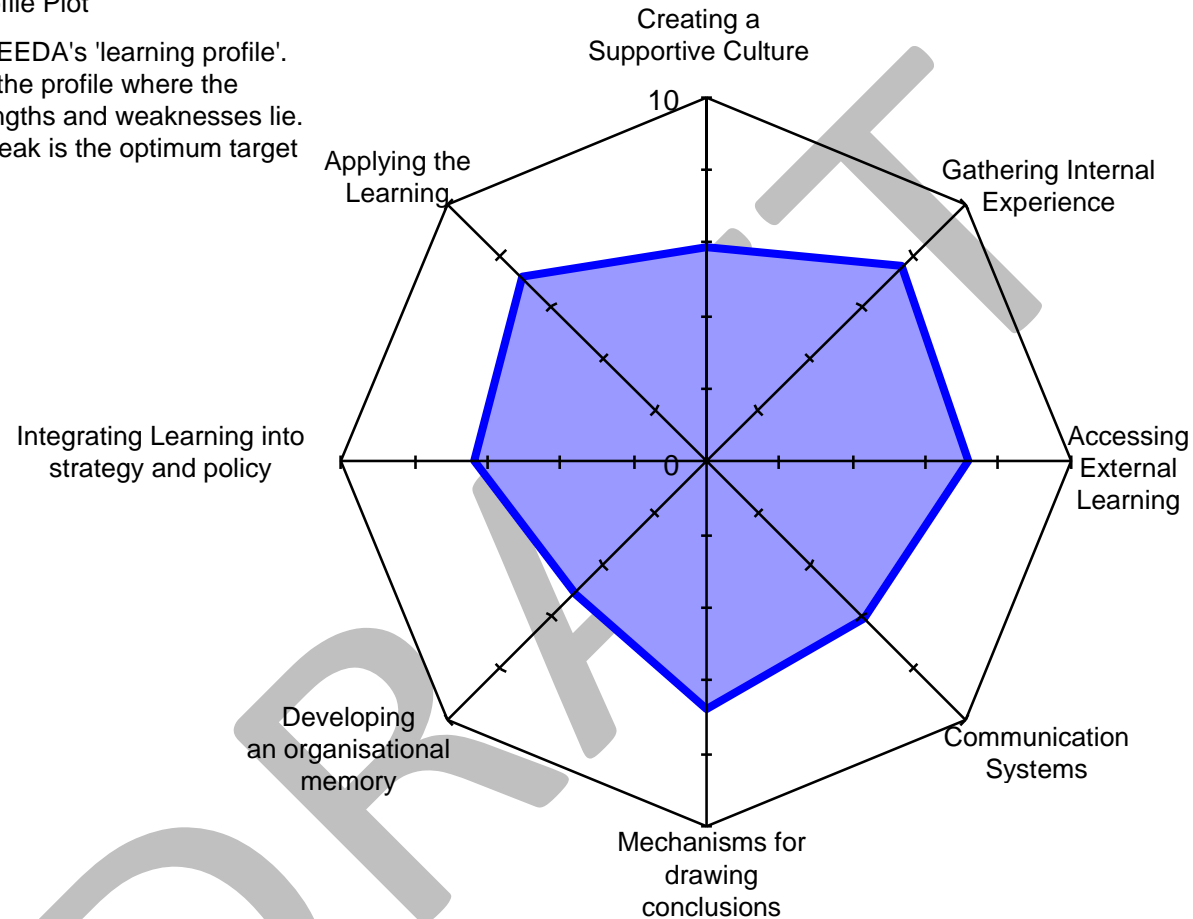
The institutional learning environment of GYEEDA was also assessed. About 20 management and Regional Coordinators responded independently to self-administered questions in annex e The following key findings were made:

- a. 60% of management staff disagree with the assertion that “GYEEDA uses systematic procedures for the regular monitoring, review and evaluation of all its projects, programme and advocacy activities. Similarly 50% of Regional Coordinators disagree with this assertion;
- b. 90% of GYEEDA management staff indicate that “GYEEDA staff who have dealings with the outside world are NOT expected to gather and share relevant information”. 50% of Regional Coordinators were of the same view.
- c. 90% of Regional Coordinators hold the view that “GYEEDA does not have institutional memory of its current and previous work through the development of highly accessible databases, resource/information centres and data retrieval systems. 60% of management team members share this view.
- d. The majority of Regional Coordinators (70%) also strongly disagree with the view that “policy making in GYEEDA involves people at most levels based on what they can contribute to the process and not simply because of their status”. 40% of management staff also disagree with this view.
- e. 80% of both management and Regional Coordinators disagree with the assertion that “all written reports and key documents are cross-referenced and made easily accessible to all staff”.
- f. 66% of management and 60% of Regional Coordinators believe that GYEEDA is vulnerable to losing its experience when individuals leave. This indicates that a lot of GYEEDA’s processes and learning have not been documented and that staff leaving may not go through a systematically recorded de-briefing to ensure that GYEEDA retains its knowledge.
- g. 60% of management staff and Regional Coordinators indicate that “GYEEDA does NOT regularly select an area or theme they are working on and draw conclusions through analyzing their practice experience in that area”.
- h. 10% of management staff and 22% of Regional Coordinators states that “GYEEDA staff are encouraged to share information using electronic media such as the internet and bulletin boards”.
- i. 90% of Regional Coordinators and 60% of management team members noted that “the learning gained by one part of GYEEDA is not made available to others”.
- j. 90% of Regional Coordinators and 80% of management team members feel that the library / records section are not given sufficient prominence and are inadequately resourced to enable GYEEDA keep up to date records”.

Using the Institutional Learning Self-Assessment responses from the GYEEDA management team members as well as Regional Coordinators, the organizational learning profile below was obtained. It demonstrates that GYEEDA is weak in all the eight (8) cardinal areas of information gathering, dissemination and utilization that make up a Learning Organization. The weakest areas being (i) developing an organizational memory and (ii) creating a supportive culture for learning.

Organisational Profile Plot

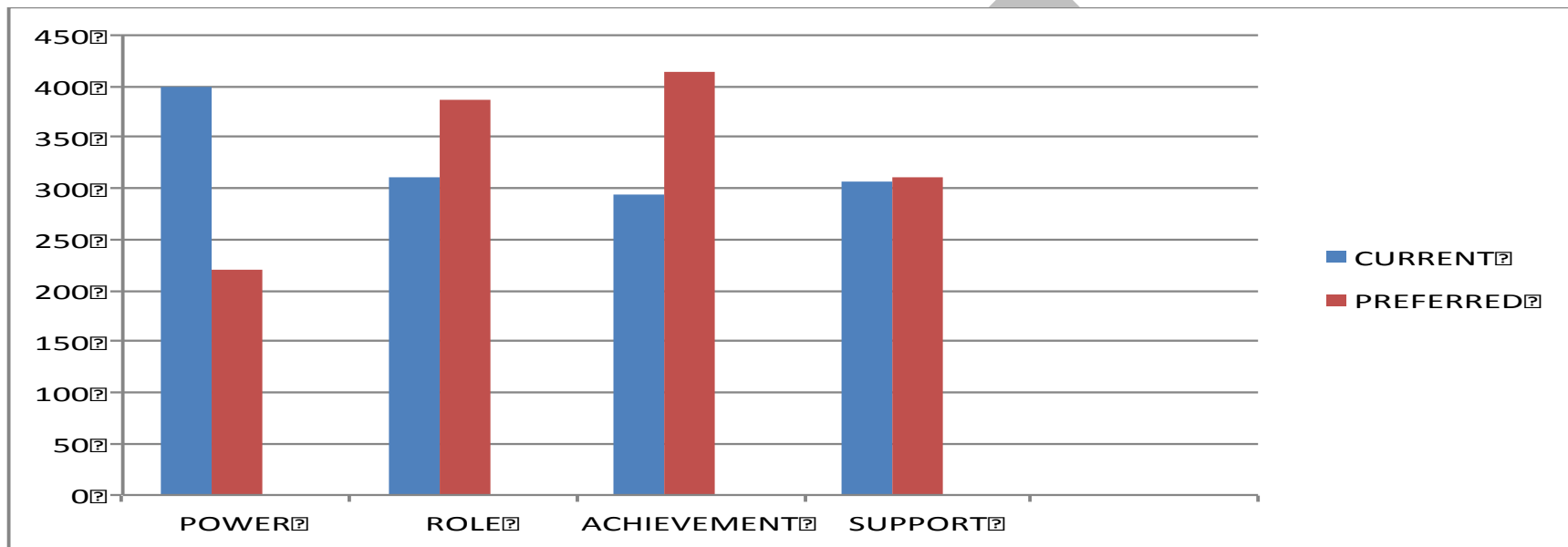
This plot gives GYEEDA's 'learning profile'. You can see from the profile where the organisations strengths and weaknesses lie. The periphery or peak is the optimum target for each area.



3.9 ORGANIZATIONAL CULTURE ASSESSMENT

An organization's culture comprises of its basic beliefs and values, its assumptions and ideologies. Usually, a supportive organizational culture makes implementation of activities and learning effective. The Organizational Cultural Assessment Tool (OCAT) was used to analyse and measure the existing and preferred power, role, achievement and support levels in GYEEDA. The graph below depicts the outcome of the OCAT assessment.

GYEEDA Cultural Assessment



The power dimension in the OCAT makes reference to the capacity to bring about change in an organization through the use of physical force, control and influence over or on other people and their actions. The OCAT graph shows a large difference between the existing power dimension and that of the preferred, with the preferred situation being almost half of the existing situation. This indicates that the existing use of power in GYEEDA is very high whilst staffs desire a reduction in the use of power to influence their activities in the organization. Staffs are evidently dissatisfied with the high level of influence and authority exerted in and on GYEEDA and want a substantive reduction in this area.

The role dimension in the OCAT defines the actions and activities assigned to, required or expected of a person or group of people within the organization. There was a fairly significant difference between the existing and preferred situations, with the preferred being higher. This suggests that GYEEDA staff desire that higher or some more emphasis be given to systems, terms of reference, policies, rules and procedures that prescribe what people should do.

The third key dimension in the OCAT is achievement. Achievement refers to accomplishing work related goals set by the individual without necessarily receiving monetary rewards. The graph indicates that staff would like to increase their achievements in order to enable them accomplish GYEEDA’s goals and objectives.

The fourth and final dimension in the OCAT is support. Support refers to giving help, encouragement, or money to someone for a particular purpose. In the case of employees, this support is seen as practical help or sympathy and encouragement from friends or colleagues especially during times of crises and change. Staff of GYEEDA expressed the view that support from friends, colleagues and supervisors was almost adequate. There was quite insignificant difference between the existing and the preferred implying that support from friends, colleagues and supervisors in the organization should be improved marginally.

The table below contains comments on some general features expected of a programme such as GYEEDA.

TABLE 4 - GYEEDA GOVERNANCE ASSESSMENT

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
Instrument of Establishment	GYEEDA did not start with an instrument of inception when the programme commenced in 2006	Cabinet discussed and approved a recommendation by the then Minister for National Security for the establishment of the Programme in 2006 as a way of responding to the increasing incidence of youth unemployment, underemployment and food security
	A draft GYEEDA Bill was submitted to Cabinet for consideration and further action by Parliament and subsequently, to Parliament for consideration in 2012	The GYEEDA Bill was withdrawn from Parliament to be updated. There is the urgent need for the Bill to be updated and resubmitted to Parliament for passage.
Mandate/Functions	These were not spelt out in detail at the inception of the Programme. The document entitled “Youth Employment Implementation Guidelines (Ghana Youth Job Corporation Programme, March 2006” however, specifies the objectives, nature and scope of the Programme.	The draft GYEEDA Bill provides in detail, the mandate and functions of the proposed new Agency.
Geographical Coverage	The activities of the Programme/Agency extend throughout the country. Accordingly, the Programme/Agency has offices and personnel located in Accra and in all the Regions and Districts.	Some of the modules however, were/are designed for only specific Region/localities.

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
Office accommodation	Lack of adequate accommodation and change of Ministerial oversight over the Programme resulted in staff of the Programme having to move from one office location to another in Accra, and from the Ministry of Manpower, Youth and Employment to the Ministry of Youth and Sports, over the years.	<p>Even though the Accra office is currently located in a fairly more spacious building, the inadequacy of the facility is very obvious.</p> <p>This has not only resulted in ineffective coordination of work but also the poor record keeping and loss of vital documents experienced by the Programme.</p> <p>Serious consideration should be given to obtaining a permanent and suitable office location for the Programme.</p>
Legal and regulatory framework	Following another decision by Cabinet in 2012 to change the status and focus of GYEEDA and to re-brand it as GYEEDA, a draft Bill was submitted to Parliament for consideration. It has not yet been passed.	A legal framework will also legitimize the change of name (rebranding) from GYEEDA to GYEEDA. It will also define the exact scope of power and functions of the new entity, its relationship with the sector Minister and other persons and bodies within the sector and elsewhere.
	GYEEDA does not have an approved regulatory framework apart from the Scheme of Service approved in 2011.	Considering the nature and scope of activities of the organisation, the introduction of a regulatory framework is important. The Attorney-General's Department, the PSC, Internal Audit Agency, Audit Service and other relevant key institutions could be approached for technical assistance to produce these vital documents.
	A manual "Youth Employment Implementation Guidelines" produced in March, 2006 at best provides some details of the establishment of the Programme, and other guidelines to be followed	<p>In the meantime, strict adherence to existing statutory requirements, such as procurement, financial management, labour relations and ethical standards is advised.</p> <p>Being an entity within the Public Services of Ghana, GYEEDA is enjoined to operate within the framework of existing statutory frameworks, such as the Public Procurement Act, the Internal Audit Agency Act, Financial Administrations Act, the Labour Act, as well as other relevant, legitimate directives, policies and administrative instructions.</p>
Organisational Structure and Staff Positions/Designations	The organizational structure designed for the implementation of the Programme at its inception provided, at its apex, a National Employment Task Force (NET-Force) comprising representatives from 19 institutions. It was responsible for the provision of guidelines for the formulation of	The organogram is provided as annex ...

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
	policies and development of short and medium-term strategic plans.	
	Similar structures were designed for the Regional and District levels, with different institutional representatives. This structure was later modified.	
	The structure has been amended on a number of occasions. The structure, however, has not been seriously adhered to in the assignment of roles, duties and responsibilities, as well as line of communication.	The new structure approved in 2012 provides a fairly good basis for a re-organisation of the Programme.
	<p>A new organizational structure was designed by the PSC in collaboration with the Management Services Department of the Office of the Head of the Civil Service in 2011. In anticipation of the passage of a legal instrument for the Programme, the new structure has, at its apex, a Governing Board, an Executive Director, a Deputy Executive Director and five (5) Heads of Division, designated as Chief Programmes Managers. Provision is also made for Internal Audit, Public Relations, Procurement and Legal Units, as well as positions and functions to be performed at both the Regional and District levels.</p> <p>The new structure developed in 2012 has not yet been operationalised as envisaged under the migration process.</p>	<p>There is the need to complete the migration of the staff onto the new structure without further delay.</p> <p>The recommendations by the MSD of the OHCS on the staff levels/establishment schedules and re-alignment of positions should be considered favourably in order to streamline the size of the Programme to make it more compact and enable it deliver service in a cost-effective way.</p> <p>The MSD recommended a total staff strength of 70 for the GYEEDA Head Office, 11 for each Regional Office, and 5 for each of the District Offices. These numbers should be looked at carefully with a view to determining optimum levels that will be effective, without unduly overburdening the national payroll.</p> <p>A number of personnel of the Programme who do not have the required certificates, should either be relieved of their appointments, or placed on grades commensurate with their qualifications. Those found to have no certificates at all, or presented falsified/forged certificates should be summarily dismissed and strongly reprimanded.</p> <p>Both the Cabinet and personnel of the Programme have accepted the new structure for implementation. There is the need for the migration process, which has already started, to be vigorously pursued to its expected conclusion.</p>

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
<p>Span of Control Levels and Roles and Responsibilities/ Job Descriptions</p>	<p>There appears to have been no effort at integrating organizational goals with HR planning.</p> <p>There is no strict adherence to the principles of span of control and authority. Work is not assigned on any known, acceptable or scientific basis, neither with regard to the positions, qualifications, designations and competence of the personnel. For example, any officer, irrespective of his/her position, competence, status, etc could be designated as “Module Coordinator” or “Module Owner”.</p> <p>Supervision is generally very poor, and there is virtually no Performance Management/Appraisal disciplinary or grievance redress system in place.</p> <p>No grading and classification standards appears to have been applied in handling HR issues.</p> <p>Until the migration exercise triggered by the inception of GYEEDA started, there were no detailed Job Descriptions or Terms of Reference for staff. A broad description for departmental responsibilities was the most detailed document provided to staff.</p>	<p>The new organogram has sought to correct this by specifying divisions, positions and the qualification for entry and duties and responsibilities of each position holder.</p> <p>The implementation of the Scheme of Service, migration proposals, and completion of work on the Conditions of Service for the Programme would help address these matters.</p> <p>The new organogram specifies the Divisions, positions and the qualification for entry and duties and responsibilities of each position holder.</p> <p>The implementation of the Scheme of Service, migration proposals, and completion of work on the Conditions of Service for the Programme would help address these matters.</p> <p>The approved Scheme of Service of the Programme has been submitted to the Fair Wages and Salaries Commission to enable it undertake classification of job as well as for the determination of salaries and allowances for the personnel.</p> <p>There is the need to improve leadership roles within the Programme with the appointment of persons strictly on the basis of qualification, competence, commitment and professionalism.</p> <p>The lack of detailed Job Descriptions for staff further compounded the lack of clarity on roles and responsibilities and affected the effectiveness and efficiency of management processes executed by GYEEDA</p>
<p>Human Resource Management Policies and Documents/Manuals</p>	<p>There are no clearly-written and disseminated human resource policies.</p> <p>The HRM Division however, has indicated that efforts have been made, with the support</p>	<p>Some attempts have also been made to produce the following documents:</p> <p>A draft Strategic Plan and a Standard Operational Procedure Manual for all modules to streamline the operations, recruitment, placement and exiting of beneficiaries. It indicates recruitment strategies, entry</p>

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
	<p>of the World Bank, the Public Services Commission and the Management Services Department of the Office of the Head of the Civil Service, to produce some of these documents, including a Scheme of Service, conditions of Services, etc.</p> <p>In the absence of any HR document clearly specifying the positions and qualifications for entry into positions/grades within the Programme, recruitment and placement of personnel have not followed best practices. Many of the personnel did not present valid certificates and were not interviewed. Placement in positions at the Headquarters, Regional Offices and District Offices were not based on qualification, experience and competences. Political patronage is widespread.</p> <p>No extraordinarily high incidence of staff turn-over was reported. The Programme has, however, over the years, experienced staff turn-over at rates ordinarily experienced by the average public service organisation.</p>	<p>requirements, processes for application and selection, training, retention, etc</p> <p>The newly approved Scheme of Service clearly specifies the approved positions within the organisation, the entry requirements, conditions for career progression (including performance appraisal and assessment interviews) and training and capacity building arrangements.</p> <p>Almost all the personnel have been screened for the possession of valid qualifications, competencies, experience, and also interviewed by competent interview panels. The reports on them should be used in determining those who should be retained and in what positions/capacities. Those who will not be able to meet the requirements, or who are found to have used false/forged certifications to gain entry into the GYEEDA, should be dealt with on a case-by-case basis, including outright termination of appointment.</p> <p>The personnel welcomed the re-structuring of the Programme and their migration into “permanent” positions because of its potential for providing them with security of tenure.</p>
Staffing, Tenure and Turnover.	<p>The current staff strength of the Secretariat is made up of personnel in several classes of post, e.g. HRM, Administration, Accounts/Finance, Secretarial, Monitoring and Evaluation, Information Technology (IT), Transport.</p> <p>All the staff were appointed on limited engagement terms for two (2) years, in the first instance.</p>	<p>The Management Services Department of the Office of the Head of the Civil Service has undertaken a detailed job inspection and manpower audit of the Programme and has recommended appropriate establishment schedules/levels.</p> <p>The recommendations should be reviewed for implementation to ensure that the appropriate levels of staff are maintained and adequately motivated to give of their optimum best to meet the Agency’s objective.</p>
Work Processes and Flow of	No adequate system exists to regulate the	The Programme appears to lack strong and effective leadership and

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
Information/Communication.	<p>orderly allocation of duties and responsibilities and monitoring of performance.</p> <p>Information flow and feedback at the Head Office, the Regions and the Districts, is unsatisfactory. Although it appears that management meetings were regular, they were fraught with absenteeism, inadequate notices and preparation for such meetings, exclusion of some key staff. Leadership appeared not to be the best. There was clear lack of professionalism and direction.</p>	<p>critical planning culture. There is the need to create and nurture cooperation and collaboration among the entire Management staff. Coordination of work and effective scheduling of activities and decision-making should be addressed through an effective governance structure and practice.</p>
Career Progression and Development.	<p>As personnel on limited engagement (contract) terms, the employees were not entitled to career progression.</p> <p>A number of personnel have however been sponsored to attend relevant job-related courses, workshops, conferences and seminars. Some have also pursued self-initiated academic and other professional courses of study.</p>	<p>The new Scheme of Service and draft Conditions of Service have made adequate provisions for career progression and other capacity building facilities for eligible and willing officers.</p> <p>Technical assistance should be sought for the development of a Training Policy and a Training Scheme or workplan whose implementation would enhance the capacity of the personnel to perform at the high level expected of them.</p>
Governing Board	<p>Even though, at the inception stage of the Programme, the need for an oversight body to provide strategic direction for the Programme was identified and accepted, a governing board was never appointed. This led to the present status of GYEEDA, thus without a legal backing.</p> <p>The draft GYEEDA Bill, 2012 provides, in clause 5 thereof, the functions of the proposed 12-member Governing Board, their composition and appointment, tenure of</p>	<p>The absence of a governing board deprives the Programme of strategic direction, supervisory and oversight responsibility over the administrative, financial, and legal processes as well as other governance roles and responsibilities.</p> <p>The role played by the designated sector Minister in 2012 in the affairs of GYEEDA is consistent with prevailing practices in the public service when agencies or programmes do not have governing boards/councils. This arrangement, however, has far-reaching</p>

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
	Board Members (clause 6) and other governance matters, including the appointment of the CEO, the submission of annual reports to Parliament, and the relationship between the board and the sector Minister.	implications on corporate governance and effectiveness of oversight responsibility of the programme, policies, procurement process and general decision-making.
Management Team and its Responsibility.	The Management Team of the GYEEDA comprises the National Coordinator and other top officials, some of whom were/are designated as Deputy National Coordinators and Second Deputy National Coordinators or even grades far below these levels.	<p>The restructuring and migration exercises have not yet been completed. Vacancies in key management positions, including the National Coordinator (Executive Director) and his Deputy and other heads of Directorate (Chief Programmes Manager) exist and ought to be filled as soon as possible to revamp the management structure and effective administration of the Programme.</p> <p>The Management positions should be filled in accordance with article relevant laws and policies.</p>
	A close examination of the qualifications and experiences of the current members of the Management Team revealed that most of them did not have the requisite qualification for appointment to the positions they were encumbering.	<p>Management Performance Appraisal should be conducted periodically (e.g. quarterly) to ensure that the required deliverables are being achieved.</p> <p>There was at least one instance where the O'level certificate provided by a management team member was found to be a fake certificate.</p>
	There appears to be some ambiguities over whether Members of the Monitoring and Evaluation Team were part of Management. It was learnt, however, that some of them attended Management meetings once in a while.	A comprehensive re-assignment/posting of staff should be undertaken, to ensure that personnel are placed where their qualification, experience and competencies best suit for maximum performance.
	Management meetings were/are held, but not on a regular, structured basis at which progress of work, plans and other critical management decisions are discussed/taken. Minutes and other records of such meetings were/are taken and kept but not at all times.	The appointment of a new Management team, headed by a National Coordinator (Executive Director), whose selection should be based on competence and professionalism, should lead to the introduction and strengthening of good management practices and effectiveness. Programme or Project Management skills and experience are critical for this role to be performed well.
	Regional Coordinators and District Coordinators are not considered part of the	

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
	<p>Management Team.</p> <p>It was found from interactions with member of the Management Team, and also from documents reviewed by the Committee, that meetings of management were not well organized and coordinated.</p>	<p>There is the need for a new corporate culture of best management practices borne out of competence, accountability, discipline, performance, good ethical conduct, leadership, professionalism and devoid of political patronage, to be infused into GYEEDA.</p>
<p>Systems and Decision-Making Process.</p>	<p>As a public service entity, GYEEDA is expected to design and follow systems and processes that regulate all planned programmes and activities.</p>	<p>GYEEDA should seek technical assistance for the design of effective systems and processes.</p>
	<p>The committee did not get the sense that GYEEDA has in place adequate systems and processes to enhance systematic workflow and execution of duties and responsibilities.</p>	<p>The appointment of a governing board will help ensure that structures, processes, statutory requirements and other details (e.g. procurement, financial management and audit practices are established and followed.</p>
<p>Resource Availability.</p>	<p>The Programme subsists on the Consolidated Fund and dedicated funds.</p> <p>The resource requirements of GYEEDA are reflected in its annual budgets which are consolidated with the financial allocation made to the sector Ministry.</p> <p>Like all public service agencies, the adequacy or otherwise of these resources is dependent on the national budget.</p>	<p>Sources of funding have been unreliable and without legal basis. The amendment of the enabling Acts of agencies such as GET Fund, NHIS, Road Fund to enable deductions to be made at source may help improve the situation.</p> <p>A dedicated fund could be established.</p> <p>Alternative sources of funding should be explored.</p>
<p>Operational and Administrative Manuals.</p>	<p>The Programme lacks adequate operational and administrative manuals resulting in limited or non-adherence to relevant rules, regulation and procedures prevailing in the public services.</p>	<p>The absence of or non-adherence to the manuals exposes officials of the Programme to improper procedures and decision-making. Processes. Agencies such as the PSC, IAA, CAGD, Ghana Audit Service, PPA, MoFEP could be approached to assist in producing these documents for use.</p>
<p>Co-ordination and Inter-Agency Collaboration.</p>	<p>Activities of GYEEDA cut across almost all sectors of the economy, thus requiring Inter-agency collaboration. Whereas, inadequate co-</p>	<p>There is however the need for coordination and Inter-Agency collaboration to be improved to avoid some of the identified conflicts between the GYEEDA's activities and other projects being executed by</p>

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
	operation from relevant MDAs with the Programme was cited as one of the key anticipated challenges at its inception, no strong evidence was uncovered to support the persistence of this challenge.	other national entities.
Ethics, Values and Code of Conduct.	GYEEDA does not have a written code of conduct for its staff. As a public service organisation, the staffs are enjoined to comply with the provisions of Chapter 24 of the 1992 Constitution, principles of ethical conduct by public servants as well as guidelines on ethical behavior and integrity for public servants prepared by CHRAJ.	In the absence of such a document, and other regulatory frameworks, staffs are likely to infringe on rules, regulations and directives of conflict of interest, discipline proper use of official information, engagement in political activities, use of government property and other values of the public service. Measures must be instituted to re-orientate the personnel to conduct themselves well or risk facing sanctions.

TABLE 5: ASSESSMENT OF OTHER OPERATIONAL ACTIVITIES

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
Work plans	The GYEEDA has annual work plans in place. However, these annual work plans were neither translated into departmental work plans nor into quarterly and monthly work plans.	The lack of departmental, quarterly and monthly plans means that ultimately the annual work plans were not adhered to or properly implemented.
Baseline Documentation	No baseline documentation was available	The lack of even the most basic of baseline documentation makes an accurate assessment of outcomes and impact impossible. It is important that at the start of any initiative the direct beneficiaries are required to provide simple baseline data.
Budgeting	Data available suggests that while the annual workplan was used to generate a budget, this budget was neither followed nor formally modified overtime.	The final budget developed by the finance department was not made available or disclosed to the various departments. Consequently many department heads were unsure of what could or would be approved and had no clear basis for the requests made to run departmental activities.
Quarterly Reports	There was no evidence of the development and provision of quarterly or biannual reports	The absence of regular reporting meant that management were not adequately informed about programme delivery and its challenges and consequently were not on top of issues. In addition, they did not have documented evidence of the progress, if any, that had been made.

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
Correspondence Dispatch Books	Some but not all departments had dispatch books	All departments should have letter/document dispatch books to track what documentation goes out and comes in. Indeed centralizing and having books to document both the receipt and dispatch of letters, reports etc to and from the organization would facilitate tracking of issues. Many stakeholders complained about having no response to letters and enquiries.
Filing	Neither hard nor soft copy filing systems were adequate	Admittedly, the lack of a permanent office and frequent movement to new premises has adversely affected documentation systems in general. Nevertheless, a well-defined filing system and the necessary infrastructure such as cabinets are required. Currently, the number of cabinets is woefully inadequate and although a soft copy filing system has been developed, it is not being used by staff. This situation leads to the loss of valuable information.
Staff Bio-Data, CVs and files	Files for each staff were found to have been created	It was noted that generally most staff did not go through a formal recruitment and interview process before engagement. This has implications for competencies and the delivery of quality services.
Pay Slips	No pay slips	A pay roll system is apparently in place but no pay slips are given out. SSNIT and other statutory payments do not appear to be paid.
Annual Reports	Yes, annual reports for 2006 to 2012 were available	The existence of these reports is commendable, however the lack of adequate relevant details in relation to set targets, achievements and challenges is troubling.
Staff Appraisals	Staff Appraisals are not done	The lack of a staff appraisal system is a reflection of the absence of defined reward and sanction systems or incentives. Typically, this leads to an environment where staffs think that hard work does not pay off and poor services will not go punished. Consequently anything goes and there is no motivation to deliver quality services.
Asset Register and Inventory Book	It was noted that procurement was mainly done at the Ministry level. Some assets had been coded, most had not.	The risk associated with this is that combined with the frequent movement of office location, properties of the programme are very likely to have ended up in the hands of individuals. An immediate audit of GYEEDA assets and their coding is required. Permanent office space is also critical.
Maintenance	There is no maintenance policy in place except for something on cars.	A maintenance policy should be reflected in the operational documents.
ICT facilities and MIS	ICT facilities are available but not adequate. There is no formal MIS policy or backup system in place.	The ICT facilities need to be beefed up for more efficient work. Apparently three (3) separate initiatives have been implemented to establish an MIS system with a lot of resources going to waste due

FACTOR	STATUS	REMARKS/IMPLICATIONS/RECOMMENDATIONS
		to management lapses. A thorough review of previous interventions, sums invested, the state and location of equipment procured, as well as current steps required to have an effective MIS system should be done. A formal MIS policy covering information backup procedures is required.

3.10 RECOMMENDATIONS

The Committee recommends that GYEEDA:

- a. Institutionalises the dissemination, access to and education of national, regional and district staff on existing policy and procedure documents as well as new ones including the Strategic Plan, Finance and Accounts Manuals, MIS and Internal Reporting systems etc;
- b. Staff recruitment should be done professionally in line with public sector recruitment criteria and processes;
- c. Institutionalises and promotes fraud prevention methods and strategies;
- d. Develops a robust MIS, information sharing and internal reporting system;
- e. Introduces a more participatory and inclusive approach for policy making combining strategic and bottom-up methods;
- f. Establishes a more democratic but firm and experienced leadership and management style based on well outlined and best practice policies and procedures;
- g. Staff and organizational activities should be shielded from any partisan political interests or influences;
- h. The legal framework for GYEEDA should be finalized as a matter of urgency;
- i. Regular external auditing as well as evaluations by independent experts at least once every 2 years should be conducted;
- j. Appointing a competent board and CEO with the relevant programme/project management and administrative experience is crucial;
- k. Providing permanent office space or structures will help consolidate the institutionalization of systems and processes.

CHAPTER FOUR

4.0 PROCUREMENT AND CONTRACTING

4.1 CONTRACTS AS BINDING INSTRUMENTS BETWEEN GOVERNMENT AND THE SPS

The relationship between Government through the MOYS and GYEEDA on one hand and each SPs on the other hand is or was regulated by a Memorandum of Understanding (MOU). Generally, an MOU does not create legally enforceable obligations between the parties who execute the MOU. However, in situations in which all the various ingredients of a legally binding contract are covered by a document labeled as an MOU, such a document may be construed as a legally binding contract on the parties thereto. Ordinarily, the use of MOUs in situations where it is clear that the parties intend to create a binding legal relationship should be the exception and not the general practice. However, in the case of GYEEDA, the document binding the relationship between GYEEDA and each SP is labeled as an MOU.

The MOUs contain provisions in breach of the 1992 Constitution and legislation such as the Financial Administration Act, 1993 (Act 654). For instance, several MOUs (especially those in connection with AGAMS Group of companies including Rlg, Craftpro and Asongtaba) contain interest free loans granted and disbursed to the SPs without recourse to Parliament as required by the Constitution and the Financial Administration Act. There is no evidence that any of these loans granted by GYEEDA received approval by Parliament.

The use of MOUs when legally binding agreements should govern the relationship suggests a limited or non-involvement of the Office of the Attorney General and Minister of Justice in the execution of these contracts. In an instance in which there is evidence of reference to the office of the Attorney General and Minister of Justice in negotiation of a contract between GYEEDA and a SP, the comments and advice which emanated from the Office of the Attorney General was revealing. When a draft contract between GYEEDA and the Retired Mine Workers Foundation (REMWOF) was forwarded to the office of the Attorney General, the advice from the office of the Attorney General in a letter dated 25/10/12 with file number D10/SF.8 warned the Hon. Minister of the Ministry of Youth and Sports that an “an MOU does not create legal obligations between the parties... therefore, an actual contract is the best solution to hold all the parties to the agreement liable for their conduct.” The same advice was provided by Hon. A.B.K. Martin Amidu, the then Attorney General and Minister of Justice in a letter dated as per letter dated 11/11/11 in the procurement of the Better Ghana Management Services agreement.

In view of the huge sums of public resources committed into the arrangements between GYEEDA and SPs, there should be no doubt as to whether there are legally binding obligations for which the parties may be liable. Hence, it is recommended that every engagement with GYEEDA is governed by a contract perused by senior officers of the Office of the Attorney General and Minister

for Justice. When government signs an MOU with a SP, government should not commit, let alone disburse any resources to the SP until a contract is executed between Government and the SP.

4.2 THE FORM AND CONTENT OF CONTRACTS BETWEEN GYEEDA AND SPs

Several of the contracts between GYEEDA and SPs lack basic standard elements of contracts such as critical dates including commencement and termination dates. Tenure and clearly defined deliverables are missing from some of the contracts. There is lack of coherence in different parts of the MOUs such as the preambular statements and the operating parts. Some MOUs did not have adequate provisions to protect national resources let alone key performance indicators for measuring success. The MOUs contain provisions in breach of the 1992 Constitution and legislation such as the Financial Administration Act. For instance, the several MOUs contain interest free loans granted and disbursed to the SPs without recourse to Parliament as required by the Constitution and the Financial Administration Act.

4.3 AVAILABILITY OF PRE 2008 CONTRACTS

The Committee was not furnished with any contracts from 2006 to 2008, hence it was unable to enquire into the regularity or otherwise of the contracts executed prior to 2008.

4.4 COMPLIANCE WITH ARTICLE 181, 1992 CONSTITUTION AND SECTION 181 (1), FINANCIAL ADMINISTRATION ACT, 1993 (ACT 654)

Many of the contracts executed by GYEEDA with SP have components of interest free loans granted the SPs. Article 181 (1) of the 1992 Constitution requires authorisation from Parliament for Government to enter into an agreement for the granting of a loan out of any public fund or public account. Section 23(1) of the Financial Administration Act also requires authorisation by Parliament for the grant of a loan by government or from public funds. There is no evidence that any of the loans granted by GYEEDA received approval by Parliament. Such interest free loans granted in violation of the Constitution and the Financial Administration Act should be immediately repaid with interest to Government.

4.5 COMPLIANCE WITH ARTICLE 252 (3), 1992 CONSTITUTION

Part of the sources of funding for GYEEDA is the District Assemblies Common Fund. Article 252(3) of the 1992 Constitution requires that the moneys accruing to the District Assemblies in the Common Fund shall be distributed among all the District Assemblies on the basis of a formula approved by Parliament. Article 252 of the 1992 Constitution provides that:

(2) Subject to the provisions of this Constitution, Parliament shall annually make provision for the allocation of not less than five percent of the total revenues of Ghana to the District Assemblies for development; and the amount shall be paid into the District Assemblies Common Fund in quarterly installments.

(3) The moneys accruing to the District Assemblies in the Common Fund shall be distributed among all the District Assemblies on the basis of a formula approved by Parliament.

Certainly, GYEEDA is not a DA. Without an amendment of article 252, even Parliament is not in a position to lawfully approve disbursements out of the District Assemblies Common Fund to GYEEDA. The continuous payment out of the DA Common Fund without an amendment of article 252 (3) violates the 1992 Constitution.

4.6 COMPLIANCE WITH THE PUBLIC PROCUREMENT ACT, 2003 (ACT 663)

All proposals submitted to GYEEDA are unsolicited. There is no evidence of any competitive process leading to the selection of any of the SPs. Hence, the process through which the proposals are accepted may at best be described as a single source procurement. Single source procurement under the Public Procurement Act, 2003 (Act 663) is regulated by section 40. Under section 40 of Act 663, a single source procurement may be undertaken by the Procurement entity with the approval of the Board of the National Procurement Authority after some stringent requirements such as restricted availability of the goods, works or services, or the exclusive right of the single source over the goods, works or services and the absence of a reasonable alternative, among others. For Consultants, single sourcing is also permitted under section 72(5). GYEEDA SPs will not qualify under section 72(5) after careful scrutiny, good judgment and motivation to protect public funds.

Procurement of the services of SPs in the implementation of modules is / was mainly supply driven. Thus, the initiatives from conceptualizing a module, planning and execution are/were largely controlled by SPs. Each module was approved without recourse to any strategic plan broadly providing direction on the initiation, planning, execution, monitoring and controlling and the closing of the modules. In future, the development of modules by GYEEDA should be demand driven, firmly supported by a strategic plan from which a procurement plan of GYEEDA would have been developed. This process of developing modules based on strategic plan and its procurement plan should minimize if not eliminate unsolicited proposals and the tendency to breach relevant provisions of Public Procurement Act. Unsolicited proposals should be an exception to the rule. Where circumstances, after the exercise of due discretion, warrant the development of a module from an unsolicited proposal, for the avoidance of doubt, the procurement processes must satisfy the strict requirements for the single source procurement under the Public Procurement Act.

The Committee observes therefore that the use of single source procurement processes for all the modules contracted was either as a result of non involvement of the Office of the Attorney or uninformed and inadequate legal advice from the Office of the Attorney General and Minister of Justice. In instances of reference to the Attorney General, useful advice was provided. For instance, in a letter dated 29th June 2011, the Deputy Attorney General, Mr. Ebo Barton-Odro provided detailed comments and guidance on the “Youth in Leatherworks and Youth in Transport” modules. However, the advice stopped short of recommending parliamentary approval for the interest free component of the contract and compliance with Public Procurement Act.

Further, reference to the office of the Attorney and Minister of Justice and sound legal advice therefrom in the procurement processes would have prevented flagrant breach of provisions of the Public Procurement Act. When the Office of the Attorney General and Minister of Justice was consulted in the negotiation of a contract between MOYS / GYEEDA and the Retired Mine Workers Foundation (REMWOFF), the advice from the office of the Attorney General in a letter dated 25/10/12 with file number D10/SF.8 warned the Honourable Minister of the Ministry of Youth and Sports of the need to adhere to Public Procurement Act lest engage in breaches of the law. Parts of the comments from Hon. Anthony Gyambiby, Deputy Attorney General and Deputy Minister of Justice states that “it is vital for GYEEDA to write to the Public Procurement Authority for permission to sole source REMWOFF to undertake the implementation of the project per their proposed agreement. Without the said permission, the Public Procurement Act 2003 would be breached.”

With regards to the Management Service Agreement with Better Ghana Management Services, Hon. A.B.K. Martin Amidu in a letter dated 11 November, 2011 advised the Hon. Minister of Youth and Sports on the form of the contract. Hon. Amidu also introduced new clauses such as the object and scope of the contract, events of default, remedies for default, grounds for non default termination, sub contracts and change orders. These were in addition to other changes “to protect the national interest”. However, as noted earlier, the advice from Hon. Amidu stopped short of recommending compliance with the relevant provisions of the Public Procurement Act.

4.7 SOURCES OF FUNDING FOR GYEEDA

GYEEDA receives funding directly from the Consolidated fund and statutorily established funds such as the GET Fund, the NHIS Fund, the Road Fund and the Communication Service Tax. These statutory funds were set up by various legislation to meet specific objectives. Funding GYEEDA from sources such as DAs Common Fund without an amendment may amount to a breach of the constitutional provision establishing the DA Assemblies Common Fund. Payments from the GET Fund, the NHIS, the Road Fund are unlawful unless and until the laws setting up these funds are amended to accommodate the needs of GYEEDA.

4.8 FINANCIAL IMPROPRIETY - DEMAND AND RECEIPT OF FIFTY TWO THOUSAND GHANA CEDIS (GHS52, 000.00)

The Committee found that Ms. Betty Mensah, a module coordinator at GYEEDA made demands and received the sum of fifty two thousand Ghana cedis (GHS52, 000.00) from Ghallywood before the “Ghallywood” module could be implemented. This occurred in spite of resistance and complaints by the SP to the National Coordinator, Hon. Abuga Pele. The Committee recommends reference of this case to the Office of the Attorney General and / or the Ghana Police Service for necessary action.

4.9 COMPLICITY IN GHOST NAMES CREATION AND ALLEGED FRAUDULENT WITHDRAWAL

Documentation reviewed by the Committee revealed allegations of complicity in the unauthorized opening of bank accounts in the name of GYEEDA at the district level. This facilitated the unauthorized withdrawal of unclaimed beneficiary allowances through the unauthorized operation of accounts at the district level.

A preliminary investigation conducted by GYEEDA leadership revealed the involvement of some staff at the HQ of GYEEDA including Osborne Djeni and Tapsoba Alhassan. Others at the Regional and District offices implicated include Omar Ibrahim and King George Fokuo. As a result, staff members including Tapsoba Alhassan and Omar Ibrahim and King George Fokuo were interdicted. However, a committee set to fully investigate the involvement of these staff concluded that among other reasons the investigations did not meet public service enquiry standards and therefore the affected persons should be reinstated. The matter was then further referred to Office of the National Security Coordinator for an in-depth investigation. GYEEDA was not informed of the outcome of the investigations conducted by the office of the National Security Coordinator. GYEEDA was not informed of the outcome of the investigations conducted by the office of the National Security Coordinator. The Committee was informed that National Security had not submitted a report to the MOYS.

The Committee is of the view that MOYS, GYEEDA and the individuals implicated in these allegations need to have closure on these issues. The Committee also notes that through the efforts of Omar Ibrahim, some Rural Banks in the Ashanti region have begun transferring unclaimed beneficiary allowances to “chest”.

TABLE 6 - BRIEF INFORMATION ON ALL CONTRACTS/MODULES REVIEWED

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
1.	Agricultural Development Bank	16/06/08	Render management services to NYEP as contained in paragraph 1(a to l) of the Agreement	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. 	Hon. Akoto Osei
2.	Zoomlion Ghana Ltd.	01/08/08 after an initial one signed on 01/08/06	Waste and sanitation in all Districts	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. This contract obligates District Assemblies without regard for section 87 of Act 462 on expenditure of the DAs. 	Hon. Nana Akomea
3.	Zoomlion Ghana Ltd.	01/03/11	Manage 37700 youth to provide sanitation services	<ul style="list-style-type: none"> i. This contract expired on 28/02/13, therefore there is no subsisting contract. 	Hon. Clement Kofi Humado

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
			throughout Ghana	<ul style="list-style-type: none"> ii. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) regarding procedure for the selection of the SP. iii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iv. The SP is paid directly by the District Assemblies Common Fund Administrator with GYEEDA not in full control of the payment process. iv. The SP has another contract under which the DA Common Fund Administrator pays on behalf of the District Assemblies nationwide for sanitation services. The effect is that the DAs Common Funds allocation to the DAs suffers two different payments for two different sanitation contracts by this same SP with government. 	
4.	Asongtaba Cottage Industry & Exchange Programme	12/10/09	Skills training in auto mechanics, dressmaking, bead making, carving & drum making for 10,000 youth	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. 	Hon. Rashid Pelpuo
5.		02/12/09	Skills training in hairdressing, auto mechanics and guinea fowl rearing for 32,000 youth	<ul style="list-style-type: none"> iii. There is no evidence of repayment of interest free loans granted the SP without Parliamentary approval contrary to Article 181 of the 1992 Constitution and section 23 (2) of the Financial Administration Act. 	Hon. Rashid Pelpuo
6.		16/10/10	Skills training on dressmaking for 23,000 youth		Hon. Rashid Pelpuo
7.		15/08/11	Transport service provision (Community Motor Tricycle) for 10,000 youth	<ul style="list-style-type: none"> iv. There is double set up cost as budgets contains additional set up cost for extension of training from 6 months to one year after the 12/10/09 MOU. v. The SP lumps up all funds received under different contracts into one composite Account. vi. There is no fixed duration of this contract. 	Hon. Akua Sena Dansua
8.		ACI Construction &	13/12/12	Train 20,000 youth in	<ul style="list-style-type: none"> i. There is evidence of grant of application by the

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
	Restoration		construction	<p>Public Procurement Authority to single source the SP in a letter dated 13/12/12.</p> <p>ii. This grant of permission by the PPA to single source the SP is legally uninformed.</p> <p>iii. There is evidence advice from the office of the Attorney General in a letter dated 29/06/11 signed by Hon. Ebo Barton Odro, Dep. Attorney General.</p> <p>iv. The services to be provided are a duplication of services being provided under YESDEC and Ghana Young Artisans Movement. There is no justification proffered for the introduction of these same modules under YESDEC.</p> <p>v. The termination provision requires 60 days notice except in situations of breach or material change in the identity of the SP.</p> <p>vi. Give 60 days notice after negotiating a suspension of the contract.</p>	Humado
9.	Craftpro	12/10/09	Skills training for 2000 youth in Upper East @ GHS1.7 m	<p>a. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP.</p> <p>b. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process.</p> <p>c. There is an inexplicable variation in the training cost under MOU dated 12/10/09 and 17/07/10 from 2000 youth at GHS 1.7m to 1000 youth at GHS 2.2m</p> <p>d. Tenure of the contract is unspecified.</p> <p>e. Under the 12/10/09 MOU, the SP requested for a loan but was rather given a grant in addition.</p> <p>f. There is no evidence of repayment of loans granted the SP without Parliamentary approval.</p>	Hon. Rashid Pelpuo
10.		17/07/10	Skills training for 1000 youth in Upper East @ GHS2.2m		Hon. Akua Sena Dansua
11.		02/09/11	Skills training for 5000 youth in Upper East @ GHS12.5m		Hon. Clement Kofi Humado
12.					

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
13.	Rlg communications	03/08/09	Train 5000 youth in mobile phone repairs	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. There is no evidence of repayment of interest free loans granted the SP without Parliamentary approval. iv. There is no evidence of evaluations of previous trainings before the contract on for the training of 24,000 youth was signed. 	Hon. Rashid Pelpuo
14.		14/12/09	Train 1000 youth in mobile phone repairs in Greater Accra		Hon. Rashid Pelpuo
15.		14/12/09	Train 6000 youth in mobile phone repairs		Hon. Rashid Pelpuo
16.		12/10/09	Training of youth in applied ICT		Hon. Akua Sena Dansua
17.		10/11/10	Train 24000 youth in mobile phone repairs		Hon. Akua Sena Dansua
18.		23/07/12	Skills training for 30,000 youth for 25.5m for two years. Thus GHS51m in total		Hon. Clement Kofi Humado
19.	Goodwill International Group	22/07/10	<ul style="list-style-type: none"> i. Provide initial funds for projects ii. Mobilise equipment and logistics to set up the Office of Resource Mobilisation iii. Conduct feasibility studies and prepare a feasibility report on the projects and products iv. Source and facilitate investors as well as funders to establish and execute projects and programmes on Agriculture, ICT and Housing and Youth Employment and Development Agency 	<ul style="list-style-type: none"> i. NYEP does not have legal personality and hence cannot bind Government, as the MOYS was not involved in this contract. This should be the case unless the NYEP or the National Coordinator was permitted to execute on behalf of MOYS. ii. Both the form and substance of this contract is of an extremely poor quality. For instance, one of the objects of the agreement is that “the two parties have agreed to share net proceeds and resources of all projects and programmes equally”. This appears completely unreasonable as sharing the net proceeds and resources of all projects and programs of GYEEDA is not linked to any deliverable to justify such a potentially monumental payment. iii. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP iv. There is no evidence of the office of the Attorney 	Hon. Abuga Pele

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
			<p>(YEDA) forum, (multimedia youth entrepreneurship and employment programme)</p> <ul style="list-style-type: none"> v. Develop business proposals and raise funds for projects / programs vi. Develop the collaboration profile vii. Prepare a project working document viii. Pay for the design of forms and brochures ix. Pay for the design and development of project website x. Design programs for the collaboration business xi. Prepare and submit report for projects to financiers and other stakeholder xii. Carry out monitoring and technical supervision of the project implementation xiii. Participate in all contracts and transactional procedures of the project xiv. Keep proper accounts of all transactions of 	<p>General or any lawyer involved to protect the interest of the State in the contracting process.</p> <ul style="list-style-type: none"> v. Copy of unsigned Consultancy agreement says SP was providing consultancy services to government since 2009 but there is no evidence of a contract to that effect vi. This contract appears to be a complete waste of State resources vii. No monitoring report produced by the SP viii. This agreement should be terminated after 3 months notice in accordance with provision V (1) of the MOU. ix. No copy of any different Consultancy Agreement sighted. 	

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
			project (sic) xv. Advise and assist customers / clients and prospective customers / clients xvi. Undertake social marketing and promotional services for products and services xvii. Conduct policy research		
20.	Youth Enterprises and Skills Development Centre (YESDEC)	15/02/11	Train and set up 40,000 youth across Ghana	i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) regarding procedure for the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. There is duplication of the services provided under this module under other modules run by other SPs. E.g. training in mobile phone repairs, guinea fowl production, provided by Rlg and Asongtaba Cottage Industries.	Hon. Akua Sena Dansua
21.	Better Ghana Management Services	15/11/11	i. Pre-finance the payment of outstanding arrears government owed beneficiaries under CETA (23,000); HEW (25,000); Paid internships (17,000) ii. Pre-finance payment of beneficiaries' monthly allowances "before the end of the following month"	i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) regarding procedure for the selection of the SP. However, an application was made to the PPA for the ratification of the single source procurement was lodged. ii. There is evidence of advice provided by the office of the Attorney General as per letter dated 11/11/11 by Hon. A.B.K. Martin Amidu iii. The termination clause under the contract is flexible. Paragraph 6(1) states that "...notwithstanding anything in this Agreement,	Hon. Clement Kofi Humado

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
			<ul style="list-style-type: none"> iii. Pay ten Ghana cedis (GHS 10) provident fund into an account designated by government iv. Perform a head count of beneficiaries to streamline the number of beneficiaries v. Provide training and manage beneficiaries under the assigned modules vi. Provide Pick Up vehicles and other logistics required for the management of the personnel under the module 	<p>either party hereto reserves the right to terminate this Agreement forthwith by notice in writing for its convenience.”</p>	
22.	Zeera	12/05/11 for 2 years	Road maintenance (pothole) services	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP. ii. There is evidence advice from the office of the Attorney General as per letter number AF 205/01 dated 9/05/11 signed by Ms. Ama Jantuah Banful, Chief State Attorney. iii. This contract expired on 11/05/13. iv. The contract does not have any provision on the limit of the number of beneficiaries who may be recruited under the module. v. An assessment of how the three Ghana cedis (GHS 3) per month beneficiaries exit plan has been utilized. 	Hon. Clement Kofi Humado

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
				vi. There is no evidence that government or the SP indicated an intention to renew 3 months prior to the expiration of the contract as required by paragraph 3.1 (a) of the Contract.	
23.	New Vision Consult	15/12/09	Train a minimum of 1600 youth and women in Brong Ahafo, Northern, Upper East and Upper West and setting up shea nut production centres and soap making factories in the 4 regions.	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. There is no monetary value agreed on as payment for the services of the SP although the SP has been paid funds including interest free loans. The SP was verbally informed that portions of the monies disbursed were loans and the remainder, a grant. iv. There is no evidence of repayment of interest free loans granted the SP without Parliamentary approval contrary to Article 181 of the 1992 Constitution and section 23 (2) of the Financial Administration Act. 	Hon. Rashid Pelpuo
24.	Ghana Society of the Physically Disabled		Employ and train persons with Disability in the chalk production business	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. The project has the potential to minimize hardships faced by persons with disabilities 	
25.	Innovation for Poverty Action	08/11/10	This SP provides funding to GYEEDA to pay District Coordinators in Ga East and Awutu Senya to monitor specific beneficiaries for a study on the beneficiaries		Hon. Abuga Pele

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
26.	Ghallywood Academy of Film Acting	29/12/09	Train 5900 youth within 5 years in acting and all aspects of film production	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663). ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. Demands were made on the SP to pay bribe before project execution 	Hon. Rashid Pelpuo
27.	Centre for Development Partnerships	14/12/09		<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP. ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. Project appears good for income generation with Bamboo products. 	Hon. Rashid Pelpuo
28.	Joyce Giwu Grasscutter and Rabbit farms	29/12/09	Train and set up 500 youth in profitable domesticated grasscutter production and marketing	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. 	Hon. Rashid Pelpuo
29.	Seiwa Engineering works	08/11/09	Manufacture, supply and install satchet water production units in designated districts across Ghana	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. It is unclear how this contract is intended to create jobs for the youth as the SP's obligations only include the manufacture, delivery and installation of the satchet water producing machines at 50 district offices. 	Hon. Rashid Pelpuo

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
30.	Ghana Young Artisans Movement	29/12/09	Train 150 young in blacksmithing, tailoring and carpentry and provide them with working tools	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is monetary value stated in the MOU as payment for the services of the SP. However, a memorandum dated the 23/10/09 from Ag. National Coordinator, GYEEDA to the Minister, GYEEDA recommended the Project to be funded with GHS 332,540 for the training of 900 youth. The proposal from GYAM was to train 900 youth in 3 years for GHS 332,540. iii. The difference in the cost per beneficiary as compared to similar trainings offered by other SPs, for instance Craftpro under MOU dated 02/09/11 is in excess of GHS2100. 	Hon. Rashid Pelpuo
31.	Global Agricultural Foundation	27/09/11	Train 500 youth in aquaculture	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. iii. The SP is to remit 5% of beneficiaries net proceeds after 2 years of engagement for a maximum of 12 months 	
32.	Atorkor Development Foundation	26/10/11	Vocational skills training for 1000 youth and set up for the beneficiaries	<ul style="list-style-type: none"> i. There is no evidence of compliance with the Public Procurement Act, 2003 (Act 663) in the selection of the SP ii. There is no evidence of the office of the Attorney General or any lawyer involved to protect the interest of the State in the contracting process. 	

MOU No.	Service Provider (SP)	Date of Contract	Services to provide	Comments & Recommendation	Executing Minister
33.	Retired Mines Workers Foundation	Unsigned		<ul style="list-style-type: none"> i. The comments provided by Hon. Anthony Gyambiby, Deputy Attorney and Deputy Minister of Justice with a cover letter dated 25/10/12 on file number D10/SF.8 is revealing on the proper process through which the various contracts ought to have gone through. ii. The SP has been paid GHS 392,700 although there was/is no contract between the SP and GYEEDA/MOYS 	Unsigned but funds disbursed by GYEEDA

4.10 RECOMMENDATIONS

The Committee recommends that:

- a. GYEEDA procurement processes are informed by a Procurement Management Plan developed in accordance with the terms of a Strategic level plan periodically reviewed;
- b. Procurement of SPs is carried out strictly in accordance with the provisions of the Public Procurement Act, (Act 663), 2003;
- c. GYEEDA implements recommendations from any other government agencies including the Auditor General, the Public Procurement Authority and the Attorney General in relation to procurement for GYEEDA and its activities.

CHAPTER FIVE

5.0 MONITORING AND EVALUATION

5.1 INTRODUCTION

Monitoring and Evaluation are important components of any project or programme. Monitoring is a continuous activity that tracks progress of work. It involves recording, analyzing and reporting on data or information leading to corrective action at the operational level. Evaluation on the other hand is a periodic activity that assesses the efficiency, effectiveness, relevance and impact of a project. It uses monitoring information and information from other sources for analysis and recommendations.

After monitoring and evaluation, adjustment must occur. Management must execute adjustments or corrective actions on the basis of empirical facts ascertained during the monitoring and the evaluation process. Adjustment of implementation can only concern manageable areas such as resources and activities.

5.1.1 The GYEEDA Monitoring and Evaluation System

The establishment of a Monitoring and Evaluation system typically is preceded by procuring technical expertise for the (i) Design and (ii) Operationalization of the system. Usually, this will involve conducting a baseline survey in order to identify SMART indicators that will be tracked through the lifetime of the intended activities and the creation of a M&E manual that highlights, forms, formats, procedures, responsibilities and intervals for data gathering, analysis and reporting.

GYEEDA has not initiated a formal process of designing and operationalizing a Monitoring and Evaluation system that would be relied upon to collect data. Key stakeholders in implementing a robust M&E system would usually include:

- i. Programme management
- ii. Field or front line staff of the programme including district coordinators
- iii. The beneficiaries
- iv. Partner organizations and institutions

Each of these groups has different information requirements and decision making functions, which have to be considered and working together guarantee a more satisfactory result.

Data obtained from GYEEDA shows that whilst a four (4) man M&E team was created, this team was poorly resourced and did not have the active support and participation of programme management for their activities. Similarly mechanisms to involve frontline staff as well as module beneficiaries in monitoring and evaluating products and services received under their modules as well as the National Youth Employment Programme itself were never developed nor institutionalized, resulting in a very weak and generally non-existent M&E system.

There was also no clear evidence that for the irregular and inadequately coordinated instances where monitoring was actually done, the feedback from the field was channeled into decision making and some change realized.

The lack of a system meant that M&E officers on the few occasions where they visited the field did so in the absence of properly established indicators to measure (i) project/module performances, (ii) Project Impact and to assess the validity of the (iii) Conceptual Framework. Often therefore, the expected management benefit of an M&E report providing a basis for approving or rejecting additional payments to SPs was not met because these reports hardly referred to the contractual obligations or targets that had been set or any proxy indicators for measurement as some cases would have required.

5.1.2 Management Information System

Monitoring and Evaluation systems thrive on efficient Management Information Systems (MIS). Unfortunately while several attempts have been made to put in place an MIS for the programme, these efforts have not yielded tangible returns, mainly because of the lack of a permanent office location for GYEEDA and the poor management regime in place.

The net effect has been that there was no reliable repository for institutional information and that institutional learning and improvement were gravely hampered and proscribed by the absence of an MIS system. Management staff highlighted this situation through their responses to the Institutional Learning Needs Assessment tool.

5.1.3 Impact

Beneficiary and stakeholder impact assessments were conducted nationwide and a sample is provided below as an indicative report:

BENEFICIARY & STAKEHOLDER IMPACT ASSESSMENT TABLE

VOLTA REGION					
<i>TOTAL NO. OF RESPONDENTS = 34, 17 FEMALE + 17 MALE .</i>			<i>GYEEDA MONITORING: Reported as Fair/ Average</i>		
MODULE	AVERAGE QUALITY & RELEVANCE RANK	RESPONDENTS REPORTING POSITIVE IMPACT	TYPE OF IMPACT	IMPLEMENTATION ISSUES	SUSTAINABILITY & EXIT
ICT	9/10	100%	i. Skills for mobile phone hardware repairs ii. Working tools provided iii. Income to cater for family Quote: “My income is helping me cater for my family including 3 kids” <i>John Paul Abiagbor 0540513837</i> Quote: “I do not depend on anybody for my daily bread and I have paid for my accommodation 2years in advance @GHS35/month” <i>George Nyakpo 0243570828</i>	i. Currently computer hardware has been added so course duration ought to be extended ii. Accommodation is an issue particularly for people coming from the villages to be trained iii. The lack of personal ICT textbooks for private studies	(i) Yes (ii) Exited as scheduled
Dressmaking	10/10	100%	(i) Received sewing machine (ii) Paid for and set up	(i) Breakdown of training machines (ii) Graduation was conducted	(i) Yes (ii) Exited as scheduled

			<p>kiosk from dress making sales</p> <p>(iii) Saving to purchase knitting & Locking machine</p> <p>Quote: “ Not only am I making dresses I have also started training one intern ”</p> <p><i>Peace Asanya</i></p>	<p>after 1 year instead of 6 months</p> <p>(iii) Many of the trainers not paid for dressmaking training provided</p>	
Ghallywood	8.75/10	100 %	<p>i. Skills to make and edit films</p> <p>ii. Equipment including Camera, lights, editing bench</p> <p>Quote: “I went to Ghallywood as a novice and now I can edit films!” <i>Paschal Kemetse – 0242343858</i></p>	<p>(i) We were supposed to receive GHS1000 to start our project but that has not come yet.</p>	<p>(i) Yes</p> <p>(ii) Sept. 2011 to Dec. 2011</p> <p>Exit is behind schedule.</p>
Zoomlion	8/10	100%	<p>i. Income to help cater for needs</p> <p>Quote: “As you can see I got a deep cut this morning because I do not have boots and the metal steps to the Waste dump are broken!”</p>	<p>(i) April to June 2013 monies not paid</p> <p>(ii) Want an increase in the GHS100 paid monthly</p> <p>(iii) Need some boxes to keep their working tools and clothes locked up and protected from theft while working</p> <p>(iv) No boots for work. Boots not replaced since first set provided in 2009</p>	<p>(i) Yes</p> <p>(ii) 2008/2009 to 2010/2011</p> <p>Nobody exited or set up as initially planned. Exiting behind schedule</p>
Leather Works	7/10	Still in training	<p>None yet</p> <p>Quote: “Accommodation is a challenge!” <i>Raphael Feda – 0545384749</i></p>	<p>(i) Accommodation is challenging for those of us from the communities.</p>	<p>(i) Don’t know</p> <p>(ii) March 2013 – September 2013</p>

NADMO	8.4/10	100%	<p>(i) Fit and strong (ii) More Confident</p> <p>Quote: “We are not recognized so whether we come to work or not nobody cares!”</p> <p>Quote: “We have been sitting under the trees from Day 1, there is no space or office for us!”</p>	<p>(i) Transportation (ii) Discrimination/Not recognized as part of agency (iii) Not received allowances since Nov. 2012 (iv) We expected after our military training to join one of the security service modules not NADMO. (v) No format for reports provided. (vi) Spend most of the time doing nothing.</p>	<p>i. No i. May 2012 to May 2014</p> <p>Exit on schedule</p>
Aquaculture	10/10	Not started using skills	<p>(i) Skills training</p>	<p>(i) Not received the soft loans that were agreed upon for beneficiaries to start up their hatcheries (ii) Administrative costs not paid to the trainer (iii) 284 out of 500 trained. Trainer waiting for initial payment before training the rest.</p>	N/A

5.2 OBSERVATIONS - VOLTA REGION:

1. ADB – Ho indicated that the GYEEDA Regional Office has made an effort to check on unclaimed allowances, however the bank indicated to the GYEEDA team that, allowance posting was centralized and therefore done at their head office level, so they could not provide that kind of information to them.
2. SPs such as RLG who have trained large numbers of beneficiaries did not have adequate data indicating what most of these beneficiaries had done or were doing with the training received. This is a critical issue since GYEEDA’s mandate involves facilitating youth employment and needs to capture and maintain data that can report on impact
3. Many of the trainers for dressmaking had reported to the Regional Secretariat that they had not been paid by Asongtaba
4. Generally GYEEDA staff at the Regional and District level appear to lack any formal relationship with SPs.
5. It was noted that sometimes SPs produced lists of beneficiaries that differed from those with GYEEDA
6. It was also noted that whilst staff pay some tax, the status of SSNIT benefits were unknown and no salary advice slips are provided.
7. The NADMO module does not appear to be providing substantive experience or opportunities for the beneficiaries.

8. ZEERA beneficiaries have not been paid their allowances over a long period.

5.3 RECOMMENDATIONS

- (i) External professional expertise should be sought to design and operationalize the GYEEDA M&E system.
- (ii) At least one (1) competent and experienced M & E staff should be engaged, whilst other staff should be adequately trained.
- (iii) Independent external evaluations every two (2) years will support management activities and keep parties on their toes.
- (iv) Funding for M & E activities should be adequately budgeted for and ring fenced to ensure that regular status reports on progress can be obtained.
- (v) A comprehensive baseline should be conducted to clean up the actual beneficiary numbers and to ensure traceability.
- (vi) An adequate MIS, and internal reporting system is required to support Monitoring and Evaluation activities in GYEEDA.
- (vii) Permanent office space is required to support the above process.
- (viii) Contracts and MOUs with SPs should provide and ensure access to documentation on payments made to beneficiaries to national and regional GYEEDA offices in order to guarantee effective monitoring of activities. In this regard ADB and relevant banking institutions should be required to provide past payrolls for auditing and cross-checking purposes.
- (ix) All SPs should be required contractually to document and make available data that indicates where beneficiaries are or will be located post-training as well as capture adequate contact details for beneficiaries. They should also monitor the progress of these beneficiaries for a period not less than one (1) year and at least on a quarterly basis after training and make such data available as well.
- (x) Case studies of successful beneficiaries should be captured, highlighted and used to encourage more youth to work harder by both the Service Provider and GYEEDA
- (xi) The non-payment of master trainers by some SPs should be investigated. Non-payment of start-up loans for aquaculture and set up grants for Zoomlion/Ghallywood as well as ZEERA beneficiaries etc. should also be investigated.
- (xii) The lack of regular replacement of basic equipment specifically boots for beneficiaries under Zoomlion should be investigated.
- (xiii) All contractual and MOU arrangements should document the fact that there should be a formal relationship with GYEEDA operatives at the regional and district level particularly with respect to monitoring and evaluation activities which SPs shall be bound to respect.
- (xiv) GYEEDA should raise the issue of stigmatization of its trainee beneficiaries and Ghanaian Youth for that matter with their respective partner agencies and highlight how much these beneficiaries are contributing to the public good. For example what would be the actual cost to the nation or their organization if real wages had to be paid.
- (xv) The generation of beneficiary lists should at all times be done in conjunction with the relevant GYEEDA staff and the final lists validated by GYEEDA staff.
- (xvi) The NADMO module should be reviewed with a view to ensuring that beneficiaries are not left stranded with no responsibilities etc.

EASTERN REGION

TOTAL NO. OF RESPONDENTS = 38, 19 FEMALE + 19 MALE

GYEEDA MONITORING: Reported as Very Good/High

MODULE	AVERAGE QUALITY & RELEVANCE RANK	RESPONDENTS REPORTING POSITIVE IMPACT	TYPE OF IMPACT	IMPLEMENTATION ISSUES	SUSTAINABILITY & EXIT
Dressmaking	10/10	100%	i. Skills for dressmaking ii. Ability to purchase food and personal items Quote: "Providing Training to trainees has helped to make me more popular and as I teach them I get to learn more and sharpen my skills. In fact daily more youth come to ask for training and some of those I have trained have also opened shops. The difficulty is you may not have time for your own work/ client orders". <i>Master Trainer: Zakari Seidu alias Zacko</i>	i. Certificates have not been provided as promised. ii. Some trainees uncertain on how to set up on their own.	(i) Yes (ii) Exited on time based on six (6) month extension
Health Extension Workers (HEW)	7/10	100%	i. Customer/client care skills ii. More exposed and confident iii. Know a lot about clinical issues such as diseases and drugs Quote: "The staff keep saying - you are not staff, just an NYEP person"	(I) Stigmatized by Health Workers who do not respect them.	i. Yes ii. Dec. 2010 – Dec. 2012 Exit 3 months behind schedule
Prisons 82	5/10	100%	i. Knowledge about security ii. Equipment including boots and uniforms iii. More disciplined iv. Better income after being	(i) The intake of new staff by Prisons does not coincide with the	(i) Yes (ii) Exited on schedule

			<p>employed.</p> <p>Quote: “I have been uplifted from a lower level to a higher level and I have been able to support my mum and 3 siblings”. <i>Nelson Agbesi</i></p> <p>Quote: “This module is helping the Prison Service, because the trainees assist and support our activities related to court, hospital, administrative and security duties. When one (1) corporal is assigned we add one (1) GYEEDA person”. <i>DSP Cephas Nuwordu</i></p>	<p>(ii) training and graduation of youth by GYEEDA and as a result apart from the very first batch of trainees, where a large number were absorbed, none from the second and third batches have been absorbed. Attendance is poor by trainees due to financial problems. This has security implications for places such as Prisons because prisoners can entice them. The last batch have not been paid for 5 months.</p> <p>(iii) They wear one (1) set of uniform until it is torn and kind officers buy them</p>	
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				some.	
DVLA	9/10	100%	<ul style="list-style-type: none"> i. Got a job ii. Getting some income. iii. Knowledge and Skills <p>Quote: “There has been a huge difference! After school there was no job available in the system, but GYEEDA got us an appointment!” <i>Isaac Marfo</i></p> <p>Quote: “In my section when my boss is not there I get to act! Getting this job eased the pressure of having to search for a job” <i>Abigail Apau</i></p> <p>Quote: “Without Francis Homeku, who has reached ICA part III, the final returns from this unit to head office will not go! We do a lot of critical work here”</p>	<ul style="list-style-type: none"> i. Abigail Apau not paid any allowance from October 2012 in spite of formal appointment letter dated 10th September 2012, acceptance letter 25th September 2012, Assumption letter 4th October 2012 and formal complaints to BGMSL. 	<ul style="list-style-type: none"> i. No “If we go they will have to re-train from scratch!” ii. “October 2010 to October 2012” <p>NB: Some should have exited 8 months ago</p>
Fire Service	8/10	100%	<ul style="list-style-type: none"> (i) Knowledge and Skills (ii) Job and some income <p>Quote: “I was able to rent my room because the landlady wanted a worker and felt that someone working with the fire service is responsible”. <i>Dorothy Dogbe</i></p> <p>Quote: “I had no job and this has given me a job” <i>Cyreal Owusu</i></p>	<ul style="list-style-type: none"> (ii) Stigma. They do not respect us at all. The constantly say we are not staff. (iii) We stayed at home for eight (8) weeks after training because our uniforms were not provided 	<ul style="list-style-type: none"> (i) Not Sure (ii) Nov 2011 – Nov. 2013 so four more months to exit

			<p>Quote: “This is a very, very useful concept. The issue is just their payment. They help us all over and give us a lot of manpower support. If they could join us as regular staff that would be great!” <i>Assistant Div. Officer Grade 1 Martin Amponsah</i></p>	<p>(iv) and when they came, the personnel here said it is not in their colours. We are not using the skills they trained us with at all. We are all doing other things ie tailoring, messenger etc. Delays in payments of allowances.</p> <p>(v)</p>	
CETA	7/10	100%	<p>(i) Knowledge and Skills (ii) Teaching Experience (iii) Respect (iv) Some income</p>	<p>(iii) Payments not on time (iv) Pay is low (GHS80 or GHS73)</p>	<p>(i) Yes sustainable (ii) Initial exit October 2012 but reapplied for 1 year so October 2013 but appointment letters not provided yet</p>
Interns – Ghana Revenue Authority	6.25/10	75%	<p>(i) Knowledge and Skills (ii) Networking opportunities</p> <p>Quote: “We are growing but still where we are, officials here have done their best making recommendations but the last appointments were in 2010”</p> <p>Quote from Letter: “I write in</p>	<p>(i) Two (2) interns Anthony Fetor-Tsormana and Sowah Tetteh have been paid GHS105 from February 2012 instead of GHS135 in spite of formal</p>	<p>(i) Yes Sustainable (ii) January and April 2009 – Exit January and April 2010 but have applied for annual renewals from 2010 to date</p>

			<p>support of the attached application letter submitted by the above mentioned National Youth Employment Program Intern and the recommendation by her District Manager, Koforidua. Dianah has been with us since 2009 and has become conversant with our operational work. She will be a great asset to GRA when considered for permanent employment. I strongly recommend that her application be considered favourably when others are being considered in the near future”.</p> <p><i>S.T. Tetteh Ag. Assistant Commissioner (MTO) Koforidua</i></p>	<p>(ii) complaints to BGMSL staff to rectify this. We have worked here for four (4) to six (6) years and some of us have even been recommended for appointment but to no avail!!!.</p> <p>(iii) Stigma. Staff look down on us.</p> <p>(iv) We have not been paid for five (5) months.</p>	Should have exited by April 2011
Hair Dressing	10/10	100%	<p>(i) Skills and Knowledge (ii) Equipment e.g; Hair drier (iii) Tips from clients and madam sometimes.</p>	<p>(i) Transportation costs for beneficiaries who live far away is challenging.</p>	<p>(i) Yes (ii) Yet to exit based on 6 month extension</p>
Auto Mechanic	10/10	100%	<p>(i) Knowledge and skills on auto mechanics (ii) Some income</p>	<p>(i) Want to know whether there is an allowance or tools (ii) The Master Trainer has not been paid for more than a year</p>	<p>(i) Yes (ii) Supposed to exit in 6 months but does not seem practical</p>

				NB: Regional and District GYEEDA officers unaware of what is in the MOU	
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5.4 OBSERVATIONS - EASTERN REGION

- (i) It was noted that strenuous efforts had been made by the Regional Coordinator to establish systems to protect the public purse which is highly commendable. GHS54,000.00 of unclaimed allowances was retrieved from one (1) bank and there are almost 30 rural banks in the Eastern Region working with GYEEDA beneficiaries.
- (ii) Several attempts to ensure that exited beneficiaries were cleaned from the payroll and not consistently paid went unheeded by BGMSL resulting in for example allowances being paid into the accounts of exited beneficiaries in November and December 2012 even though a list of 262 beneficiaries was provided for deletion in October 2012.
- (iii) The issuance of cheques by a number of rural banks covering unclaimed allowances in the name of BGMSL or Zoomlion or ARB Apex Bank without recourse to the Regional Secretariat raises grave concerns and indicates a lack of clarity on policies governing unclaimed allowances. There is a need to trace and ascertain whether these amounts were actually returned to chest by these three (3) entities.
- (iv) In many cases exiting does not appear to have occurred as planned.

5.5 RECOMMENDATIONS

1. Regional and District GYEEDA offices should be provided with payroll/allowance advice for validation and their validation of existing beneficiaries should form the basis of the final payroll to be issued to banks for payment. This should reflect in all MOUs or contracts.
2. Copies of the final payroll should mandatorily be provided to Regional and District Offices for them to monitor who is being paid and for effective transparency and accountability.
3. An investigation into payments made to exited beneficiaries in spite of documentation provided for them to be deleted from payrolls across the ten (10) regions of Ghana should be instituted.
4. BGMSL and other similar agencies should be required to pay back any losses incurred to the public purse due to their irresponsible attitude in spite of several letters and calls drawing their attention to this issue.
5. A system to ensure deductions from allowances when beneficiaries do not turn up at work should be instituted and reflected in all MOUs and contracts. The lack of such sanctions has created a situation where beneficiaries simply do not show up to work, sometimes going once or twice and they know they will still get paid. This is absolutely unacceptable. Monitoring activities by GYEEDA district and regional staff should be structured to provide data that helps to enforce appearance at work and discipline amongst the youth.

6. A firm decision should be taken at the highest policy levels and clearly documented regarding the absorption of GYEEDA trainees or beneficiaries by other state agencies, particularly existing modules developed in partnership with these agencies such as the Police, Prisons, Fire Service, Ministry of Health, Ministry of Education etc.
7. For example the percentage of each recruitment intake to be extended to GYEEDA beneficiaries should be clearly determined and the actual numbers related to each recruitment exercise formally communicated to GYEEDA and circulated within GYEEDA to all regions and districts by management. It is unfair for beneficiaries to be taken through two (2) years of training with the expectation that some of them would be absorbed based on merit and yet none of them gets picked.
8. Training periods for modules should be reviewed to ensure that the required knowledge and skills can actually be obtained in the designated period.
9. A more rigorous planning exercise to think through how to exit beneficiaries, which should provide alternate avenues and ways including training content that boosts their entrepreneurial skills for the informal sector as an exit strategy should be implemented.
10. Staff such as Honourable Joshua Attah Mensah who is the Regional Coordinator for the Eastern Region should be recognized for their dedication to duty. This will highlight the fact that those who perform and demonstrate dedication to their tasks will be rewarded, whilst those who do not will be sanctioned accordingly.

It is important to note that technically impact is only described when a result has lasted for at least five (5) years and beyond. In the absence of adequate data to identify and trace beneficiaries from the 2006 – 2008 period who would have achieved five (5) years of post NYEP/GYEEDA participation impact as of 2013, the bulk of interviewees were from the 2009 – 2012 period. Consequently the results captured in this report are generally at the output and outcome level rather than impact level.

CHAPTER SIX

6.0 FINANCE AND FINANCIAL MANAGEMENT

6.1 FINANCIAL MANAGEMENT AND CONTROLS

Financial management is the system by which the financial aspects of an organisation's activities are directed, controlled and influenced, to support the delivery of the organisation's goals. Good financial management is fundamental to establishing confidence in any organization and good relationships with taxpayers and other funders. It is part of the responsibilities of management of any organisation to ensure the effective and efficient management of the organisation's finances. Management must ensure that all financial and other resources are properly used to meet the aims and objectives of the organization. Management of the organisation's finances (or the finance function) includes:

- a. Securing the necessary funds to allow the organisation to perform its planned activities and in compliance with any conditions attached to the funds derived
- b. Establishing systems and procedures to ensure that:
 - i. budgets are prepared and monitored
 - ii. value for money is derived from all transactions
 - iii. all expenditure is in the interest of the organization
 - iv. periodic and annual accounts are prepared in conformity with an approved financial reporting framework.

6.2 SECURING FUNDING

GYEEDA has been funded directly from the public purse even though recent attempts have been made to seek funds from other sources. Generally, four (4) main sources of funds were identified to support the implementation of the Programme. These were:

- a. Dedicated funds for certain activities within the Programme, such as micro-finance and small loans;
- b. Cost-Sharing Schemes and Collaborative Funding. These could be done by various organisations and agencies, including beneficiaries of the modules, such as District Assemblies, Civil Society Organisations and Financial Institutions;
- c. Credit Recovery Funds: These include funds recovered from loans given to beneficiaries, with interest, to be added to the pool of funds to support the programme;
- d. Government's budgetary allocations for employment issues.

Currently, GYEEDA is supposed to be funded from:

- a. 10% budgetary allocation each from the ministry of roads and transport, GETFUND, NHIA for the road repair, community teachers and health workers modules respectively.
- b. 15% funds allocation from the district assemblies' common fund for the waste and sanitation module (implemented by Zoom lion) and community protection module.

- c. 5% of HIPC funds for general administration
- d. 60% of proceeds from the CST for general administration and all other modules. This was initially at 20% but was increased to 60%.

The table below shows how much GYEEDA has received from the various sources of funding since 2009

FUNDING	Year	Year	Year	Year	TOTAL
	2009	2010	2011	2012	
	GHS	GHS	GHS	GHS	
GETFUND	8,000,000	6,000,000	19,342,063	14,650,000	47,992,063
NHIS	-	5,500,000	9,000,000	21,000,000	35,500,000
DACF	77,280,000	101,740,000	116,340,000	117,512,354	412,872,354
CST	17,480,000	25,601,000	63,333,374	76,570,473	182,984,847
MOFEP	12,500,000	18,500,000	20,000,000	219,311,753	270,311,753
TOTAL	115,260,000	157,341,000	228,015,437	449,044,580	949,661,017

The above funding sources are considered as inadequate and irregular, as some of the funding agencies fail to release the funds on time. To address this, it is understood that a new funding structure, the “GYEEDA Fund for Youth Employment Programmes”, has been proposed for inclusion in the draft GYEEDA Bill. Specifically GOG is seeking funding of circa \$65m from the World Bank to help train youth in entrepreneurial skills. The World Bank is currently engaging GYEEDA to implement institutional reforms and build capacity to appropriately manage this fund should it provided. Cabinet is said to have given approval to the arrangement.

The committee was further informed that DANIDA has undertaken to provide five million Euros to support Phase One of an initiative aimed at supporting persons with disability (PWDs) in the implementation of the Aso-Kente factory in the Volta Region, and the chalk facility in the Greater Accra Region. A further ten (10) million Euros may be released by DANIDA under Phase Two to support other beneficiaries throughout the country.

GYEEDA has narrowed down its most critical challenge to lack of adequate funding and currently a proposal is doing the rounds to expand the sources of funding. Most of the recommendations for the increase in sources of funding are based on significant increases in taxation on the private sector. However, GYEEDA has significant capacity challenges in managing their current funding sources and evidence exist that funding has not been appropriately managed. Secondly the suggestion to increase funding from increased taxation may have significant adverse bearing on Ghana’s global competitiveness index and affects the investments climate in Ghana.

The table below indicates that in spite of the huge amount of moneys spent on the Project since January 2009, NYEP is indebted to services providers and other parties as of June 2013 to the of approximately GHS250 million. Out of this amount GHS122 representing about 47% is owed to Better Ghana Management Service Limited.

Table XXX: GHANA YOUTH EMPLOYMENT AND ENTERPRENEURIAL DEVELOPMENT AGENCY SCHEDULE OF OUTSTANDING LIABILITIES AS AT JUNE 2013	
	GHS
Agricultural Development Bank - Funds Receipt Account	35,067,757
Liberty Capital/ High Court of Justice - Beneficiary Provident Fund (December 2011- September 2012)	7,404,443
Better Ghana Management Service – as of December 2012	122,582,248
Arrears of Beneficiary Allowances and Provident Fund Estimated - January 2013 - June 2013	38,600,000
RIG	25,500,000
Asongtaba	30,316,667
	259,471,115

6.3 MANAGING THE FINANCE FUNCTION

The above sources GYEEDA's financial resources show that a significant amount of public funds is made available to GYEEDA. It is therefore imperative that these resources are managed in the best interest of public. To manage these resources efficiently would mean GYEEDA should have solid and qualified personnel to manage the finance function. Unfortunately, the Committee found that there is a complete disconnect between the quantum of resources provided to GYEEDA and the state of its finance function.

A properly functioning finance function would require the following:

- a. Sufficiently qualified and competent Head of Finance (CFO) with reasonably competent team of support staff;
- b. A strong system of financial management with related internal control structure;
- c. A system of effective oversight to reinforce principles of probity and sound decision-making.

6.3.1 Sufficiently qualified and competent Head of Finance (CFO) with reasonably competent team of support staff

The leadership/management team collectively needs to set the tone that financial management is core to achieving strategic aims, and to demonstrate that public money is used well. Nevertheless it is the CFO/Head of Finance who must take the lead in establishing a strong framework for implementing and maintaining good financial management across the organization. The Committee found that the current CFO (or Deputy National Coordinator, Finance), the most senior finance person has no track record of a competent head of finance. Indeed, the man himself admitted that he lacked the training and experience to operate effectively as head of finance. Accordingly, he has been unable to and is not in the position to provide the required leadership in terms of demonstrating financial responsibility, transparency, accountability and ethical conduct in financial resource management. He did not seem to have full visibility of payments made to SPs as well as the obligations of GYEEDA under various MOUs. This lack of adequate capacity in the finance unit, affected the financial governance environment and introduced various risks such as:

- a. Inability to supervise the operations of ADB and its affiliate rural banks to effectively mitigate the risk of siphoning of state funds.
- b. Delays in sourcing the funding from world bank
- c. The finance unit being ignored and made no significant input into decisions concerning acceptance of models, payments etc. There are evidence that a series of payments were authorized and made without the knowledge of the head of finance.

The Committee has also found that despite several DNCs playing the role of Module Coordinators, the DNC Finance is also dabbling as a module coordinator. It is difficult to understand why someone who should be busy managing the finance function should also saddle himself with a role that is purely under operations. In this case therefore, it would appear the DNC Finance could be doing this because this is where some additional incentive could be derived.

The future state GYEEDA should have a Head of Finance/CFO who:

- a. Is a key member of the Leadership Team, helping GYEEDA to develop and implement strategy and to resource and deliver GYEEDA's strategic objectives sustainably and in the public interest.
- b. Must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with GYEEDA's financial strategy; and
- c. Must lead the promotion and delivery by the whole organization of good financial management so that public money is safeguarded at all time and used appropriately, economically, efficiently and effectively.

The person to occupy this position must lead and direct a finance function that is resourced to be fit for purpose and must be professionally qualified. The Committee found that the incumbent DNC responsible for finance does not possess adequate capacity for the position. It is noteworthy that the incumbent DNC was not recruited purposely to perform financial management functions.

6.3.2 A strong system of financial management with related internal control structure

The committee found that perhaps, a direct consequence of the absence of a strong financial leadership is that there are no well defined structures in place to ensure that there is a framework of financial controls, accounting or other procedures for managing financial risks, and to enable GYEEDA to budget and manage within its overall resources.

- a. Budgeting and monitoring of actual performance against budgets is virtually nonexistent thereby overlooking an important responsibility of planning and making decisions for the future. The absence of effective planning has also resulted in haphazard signing of contracts and disbursement of resources. Indeed, it would appear that GYEEDA does not have a means of adequately thinking through its transactions to provide a clear route for achieving its aims and targets. It also lacks the ability to monitor and control income and expenditure during the budget period;
- b. The committee found that GYEEDA does not have a system whether manual, spreadsheet or an accounting software system to record all transactions and to be able to understand what they mean. The organization cannot boast of a recording system that could produce a record that is both complete and accurate i.e. all transactions are included and are arithmetically correct and to also facilitate the financial audit process.

The management of the payroll is in MS Excel or on disjointed systems developed in house. There was no manual on financial operations and there was clear evidence of a haphazard system of operations that was not standardized. The supporting documents to guide payments varied depending on who the supplier or service provider was. In some instances, the Committee observed that there were no supporting documents for substantial payments. GYEEDA relied almost entirely on the MOYS for its financial administration and evidently, significant decisions were taken at the MOYS with huge financial implications without recourse to the finance unit at GYEEDA. The implications of a weak financial control system had the following effects on GYEEDA:

- a. Significant inaccuracies in payroll numbers and payments;
- b. Excessive use of paper and the non existence of an audit trail;
- c. Difficulty in generating statements of account for each supplier and service provider;
- d. Payments were made without following due process. Withholding taxes (WHT) were not deducted from payments made to SPs. This is in direct contravention of the L.I. on WHT;
- e. Significant risk with over payment, double payments, faulty contracts that provide no value for money;
- f. Evidence of unapproved accounts opened in names similar to GYEEDA for purposes of illegally withdrawing unclaimed allowances.

A key component of the finance function is the preparation of periodic and annual financial statements in accordance with an accepted financial reporting framework. GYEEDA does not prepare and indeed has never prepared any form of financial statements whether monthly, quarterly or annual. Accordingly, we have no means for example on annual basis since inception to see a summary of fund received and how they were expended. Again, it is worth noting that the DNC Finance has admitted that he is not capable of preparing financial statements.

The Committee has noted also that to some extent, the MOYS has taken over the running of the financial affairs of GYEEDA with adverse consequences. Evidently, the lack of adequate capacity in financial management and MOYS taking over the financial control function of

GYEEDA reduced the sense of responsibility of GYEEDA staff for financial matters and introduced a lag in the sharing of data with adverse consequences. There was evidence of overpayments and/or payments for no work done or not properly executed.

GYEEDA should establish financial management and accounting systems supported by an effective system of internal control that include standing financial instructions, operating manuals, and compliance with laws and regulations. The systems should encompass all areas of financial management (including budgets, financial targets and performance targets to help assess delivery), risk management and asset control.

This is very important because a proper system of accounting controls can mean the difference between a reliable accounting operation that consistently processes transactions and one that appears to be in a continual state of crisis and it should cover other systems that are peripherally related to accounting operations.

6.3.3 A system of effective oversight to reinforce principles of probity and sound decision-making

A good oversight arrangement would require that before a service provider is paid, there would be an independent check to ensure that payments are made in accordance with actual level of performance and KPIs. Based on procedure performed in relation to payments to SPs, the Committee found that management of GYEEDA was unable to defend payments to SPs as payments made based on work actually done or services actually provided. As part of the governance arrangement it is important to have an audit committee (in our case Audit Report Implementation Committee – ARIC) which among other things should provide oversight to ensure that sound accounting and internal control systems are operating effectively to ensure efficient use of resources, safeguard assets and that the objectives of the organization are being achieved. The ARIC should normally base their work on the input from the internal audit or an equivalent function.

The Committee found that there is no internal audit function at GYEEDA and that even though the MOYS have been involved in financial decisions (especially with respect to procuring the services of Service Provider) it plays no further role with respect to independent and unbiased reviews and checks to ensure that:

- a. Transactions were properly effected and that GYEEDA's objectives are being achieved
- b. Contractual conditions and performance measures are being met and that payment to SPs is for work actually done.

The Committee found that payment to SPs was done without first checking to ensure that those payments were actually in respect of beneficiaries who actually benefited from the Programme. At the time of drafting this report GYEEDA had not provided the Payroll or list of beneficiary in respect of whom payments were made to SPs. GYEEDA has a monitoring and evaluation unit which at least if properly oriented could provide independent verifications on underlying support for payment by SPs prior to payments to them. Unfortunately, by their own admission the M & E team is highly disabled from playing their watchdog role as they did not even have visibility over the contracts with the SPs. In some cases the M & E team was not at all aware of modules that have been approved for which implementation had started.

Payments to SPs were often based on demand notices from SPs with approval from the responsible Minister and often (but not always) the national coordinator. We found no evidence that the head of finance at GYEEDA was involved in the decision to pay or not to pay. Often payments made were through GYEEDA's accounts at BOG or Guarantee Trust bank, and on a few occasions there were direct payments by the MOFEP to SPs. It was also noted that Better Ghana Management Services and Zoomlion had recourse to funds from other state institutions.

Payments to SPs were often on accounts and were not supported by an M & E report, a statement of account or other relevant control documents from GYEEDA. This resulted in the following:

- a. Occasional overpayments to SPs such as RLG and GIG
- b. Payments to SPs without deducting Withholding taxes.
- c. Management staff of GYEEDA collecting “Kickbacks” as condition for implementing a module
- d. Payment for work not executed, or poorly executed
- e. SPs renege on their obligation to repay the interest free loans from the MOYS. No payment had been made for the over GHS50m interest free loan granted to Craftpro, Asongtaba, ACI and RLG.

The Committee also found that no deductions of withholding taxes were made on payments to SPs. This potentially contravenes section ... of the Internal Revenue Act. Mr. Clement Humado (the immediate past Minister for youth and sports), the chief director Alhaji xxxxx and Mr Abuga Pele (the immediate past national coordinator of GYEEDA) have significant questions to answer on the operations of GYEEDA particularly during the time of their mandate. Particularly, Mr. Humado and the Chief Director need to explain:

- The apparent lack of any transparency in the choice of SPs, the award of contracts and the visible breaches of the 1992 Constitution, the Public Procurement Act, the Internal Revenue Act and the Financial Administration Act.
- The approval of significant sums in interest free loans without parliamentary approval.

The Committee observed the apparent hasty signing of numerous contracts and addendums during the period 12th December 2012 to 31st December 2012.

Mr. Abuga Pele needs to explain:

- The witnessing of numerous contracts between 12th December 2012 and 31st December 2012 as the National Coordinator when he had at the time resigned;
- The approval of payments of over \$2.3m to Goodwill Consulting Limited for no work done;
- The lapse in leadership and effective management of modules during his tenure.

6.4 BANKING OPERATIONS AND MALFEASANCE

The virtual non-existence of internal controls seriously affected the banking operations of GYEEDA with funds being embezzled in some cases. The Committee was not able to fully ascertain the extent of fraud in relation to GYEEDA. However, the evidence gathered so far seems to suggest that the practice of unlawfully taking money from GYEEDA could be pervasive.

The committee found with deep concern, two instances where unauthorized bank accounts were opened at the District level in the name of GYEEDA with the sole purpose of transferring money into them for the benefit of a few individuals.

6.4.1 Malfeasance at Pankrono Branch of Komfo Anokye Rural Bank

There is a letter dated 7 March 2012 under the name of the National Coordinator but which was not signed by anybody. This letter was addressed to Pankrono Branch of Komfo Anokye Rural Bank and sought to transfer GHS120,000 into an illegal account number 123. When this letter was discovered, the NC insisted he never wrote it. A Committee formed by the Ministry found that the Account NO. 123 was opened by two officers of the Kwabre East District of the GYEEDA – Bismark Adu-Ansere, District Coordinator and Abdulai Badaru, Deputy District Coordinator. The two persons are not mandated to open a bank account in the name of GYEEDA. Indeed, if the transfer had been successful, being the signatories to the account, they could subsequently have withdrawn it for their personal benefit.

It is interesting to note that the letter requesting the transfer even though not signed had a list of some beneficiaries under the Community Education Teaching Assistants (CETA) attached. It appears the intention was to transfer the unclaimed allowances of the said beneficiaries into Account No. 123. The Committee sighted two letters (dated 19 March 2012 and 20 March 2012 respectively) signed by Bismark Adu-Ansere instructing the Okomfo Anokye Rural bank to furnish him with the detailed statement of account of CETA beneficiaries including all monies in sundries as of February 2012 (no day indicated) and 1 August 2010. There was a third letter dated 28 November 2011 requesting similar information. These individuals are still at post even though there was sufficient evidence they opened the account with the intention to defraud GYEEDA and therefore the State.

The Committee recommends that a further more specific investigation should be conducted on these individuals and the officials of the bank who clearly did not follow due banking practice in opening the account. A thorough forensic (including computer forensics) audit should be conducted to unearth the identity of the people (including those who wrote the letter dated 7 March 2012) behind the attempt to defraud the State. The Committee believes Bismark Adu-Ansere and Abdulai Badara should be invited to assist the police with their investigations.

6.4.2 Malfeasance at Agona Branch of Komfo Anokye

A letter dated 22 November, 2011 purportedly with a forged signature of the National Coordinator was honoured by the Agona Branch of Komfo Anokye Rural Bank. An amount of GHS23,490 was transferred into account NO. 1032200000660 (or simply NO.660) with account Name, NATION YOUTH EMPLOYMENT PROGRAM at the same Agona Branch of the Bank. A total of 23,473 was withdrawn from the account as follows: GHS15,000 on 8/12/2011 at 18:52 HRS GMT and GHS8,480 on the following date 9/12/2011 at 1859 GMT. It is interesting that these withdrawals took place at about 19 HRS GMT. The two withdrawals were made from the Wiamoase Branch of the Okomfo Anokye Rural Bank using counter cheques. The withdrawals were made by George King Fokuo and Peter Anderson Sarpong, District Coordinator and District Accountant respectively. There is enough evidence of the two withdrawing the money as they had to provide their phone numbers, signatures and other details and they had indeed admitted to withdrawing the funds. They however implicated the following persons: Tapsoba Alhassan, Second Deputy National Coordinator, Operations; Omar Ibrahim, Regional Coordinator, Ashanti; and Joseph Osborn Djeni. By a letter dated 8 May 2012, The Minister interdicted all the above mentioned persons with the exception of Osborn who had resigned from GYEEDA before investigation was completed into the matter. The Committee's investigation further revealed the following:

- There was a prior letter drafted by Osborn on behalf of the above persons instructing the Bank that the money would be required for a table-top payment exercise. Osborn remorsefully admitted that he signed the letter and that he was aware of only GHS8,000.00 out of which he was

given GHS750.00. He admitted sharing the money with Tabsoba, Omar, George King, Peter Anderson and Robert Lartey. He also indicated that some officials of the rural bank also received a share of the money.

- Robert Lartey also admitted that he was given GHS200.00 which he claimed was for running errand for the persons mentioned above. He stated he had no idea about the source of the money.

The matter was subsequently referred to National Security but the National Security is yet to issue a report on the matter. But in a letter dated November 2012 (no day indicated), the Chief Director of MOYS, in apparently overruling of the interdiction by the Minister called the interdicted persons back to work on the grounds that due process was not followed by the Minister.

6.5 RECOMMENDATIONS

6.5.1 Capacity of Finance Department

GYEEDA should have a Head of Finance/CFO who is a key member of the Leadership Team, helping GYEEDA to develop and implement strategy and to resource and deliver GYEEDA's strategic objectives sustainably and in the public interest. The Head of Finance must be actively involved in, and be able to bring influence to bear on all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and in alignment with GYEEDA's financial strategy. He must lead the promotion and delivery by the whole organization of good financial management so that public money is safeguarded at all time and used appropriately, economically, efficiently and effectively.

6.5.2 Strengthening financial management and accounting systems

GYEEDA should establish financial management and accounting systems supported by an effective system of internal control that include standing financial instructions, operating manuals, and compliance with laws and regulations. The systems should encompass all areas of financial management (including budgets, financial targets and performance targets to help assess delivery), risk management and asset control.

6.5.3 Responsibility for lack of transparency in procurement and contracting, financial transaction and breach of Constitutional provisions and other legislation

Government representatives who were involved in the negotiation of contracts in breach of constitutional/legal requirements should be held accountable for their actions and / or omissions. Such actions include the apparent lack of transparency in the choice of SPs, the award of contracts through single source procurement processes without recourse to the office of the Public Procurement Authority and the grants of interest free loans without parliamentary approval.

6.5.4 Repackaging

Ideally, the modules run by GYEEDA should be developed to be self-financing in order to relieve government of the heavy and unsustainable financial burdens of the programme. GYEEDA could therefore be restructured to enable it run in part on internally generated revenue and attract non government financial participation. An expansion of GYEEDA's resource mobilization base and placing more emphasis on the implementation of

entrepreneurial, trades and vocation modules is necessary. Making SPs to pre-finance the payment of the beneficiaries allowances for a reasonably agreed amount of management fees.

6.5.5 Improving financial oversight and control

The future state GYEEDA should first of all have an Audit Report Implementation Committee (ARIC) or an audit committee of the Board as the governance group charged with independent assurance of the adequacy of the risk management framework, the internal control environment and integrity of financial reporting. The ARIC will then have responsibility to ensure that the necessary independent reviews and checks are carried out to ensure that activities of persons entrusted with the implementation of programmes and SPs (where applicable) are delivering in line with predetermined KPIs. There should be an internal audit unit as function that provides an independent and objective opinion to management on the control environment by evaluating its effectiveness in achieving GYEEDA's objectives. In addition, the internal audit function can be commissioned by the ARIC or the Board on as needed basis to carry out special review/investigative functions as directed from time to time.

The existing M&E unit should be strengthened to focus on delivery of quality impact assessment of programme including those outsourced to external parties. GYEEDA should connect with the Auditor-General for it to be externally audited yearly which report can be a useful source of information for ARIC/Board to take necessary action to achieve value for money in the use of resources.

6.5.6 Banking operations and malfeasance

Further and more specific investigation should be conducted on individuals and officials of banks who clearly did not follow due banking practice in opening the account. A thorough forensic (including computer forensics) audit should be conducted to unearth the identity of the people behind the attempt to defraud the State. Bismark Adu-Ansere and Abdulai Badara could assist the police with their investigations. The Committee is of the view that George King Fokuo and Peter Anderson Sarpong should be immediately arrested since there is no doubt that they opened the Account number 660 and actually signed the Counter Cheque to withdraw State funds. The other five should be invited by the police to explain exactly what role they played.

An official complaint should be made to APEX Bank concerning the collusion of some rural banks with staff of GYEEDA to siphon funds.

CHAPTER SEVEN

7. VALUE FOR MONEY ANALYSIS OF CONTRACTS

7.1 GENERAL PRINCIPLES

One would expect that getting value for money from contracts, especially those with SPs would have attracted the utmost attention especially in today's economic environment where reducing costs and conserving cash are the priority. It is the Committee's view that a lot of the contracts signed with SPs are fraught with value leakages, commercial inefficiencies and waste. Indeed, the commercial inefficiencies and waste manifest themselves during the procurement process (pre-contract award) and the operational life of the contracts. The Committee noted that most of the contracts are laced with:

- Lack of clarity with respect to service level agreements (SLAs), key performance indicators (KPIs) and commercial schedules
- Difficulty in determining the actual value of contractual performance and delivery
- Absence of management oversight over the contracts
- Gap between the reported expectation of value and the reality of value actually delivered

All proposals submitted to GYEEDA are unsolicited. Proposals are often submitted to the Minister for Youth and Sports and/or the National Coordinator (NC) of GYEEDA. Procedurally, the minister for Youth and Sports forwards the proposal to the NC for review. The NC reviews and submits a recommendation to the Minister. The Chief Director at MOYS played a significant role based on delegation from the Minister. However, he seems to have played a more active role after the resignation of the Mr. Abuga Pele from the position of NC.

The committee has not sighted any standard procedures, the evaluation criteria used in evaluating proposals or any clear analysis of why each contract was determined to be economically advantageous to GYEEDA. Mr. Abuga Pele admitted that there was no standardized procedure and that decisions criteria varied and was on a case by case basis and that he often took the decision in consultation with the Minister. The management staff (comprising mainly deputy national coordinators) of GYEEDA hardly played any roles in decisions to implement a module, select a service provider or to renew/amend a contract/MOU with SPs. The single tendering of proposals and the fact that decisions to award contracts are exercised at the levels of the Minister and the National Coordinator have resulted in the following:

- a. SPs for GYEEDA projects were heavily skewed in favor of companies owned by the following persons: Mr. Roland Agambire, Mr. Joseph Agyapong and Seidu Agongo. This crowded out innovations and new ideas from other potentially capable citizens. There was evidence of individuals owning in excess of eight modules at a single time with aggregate contract values in excess of GHS150m.
- b. This approach significantly affected the quality of ideas implemented and resulted in a credibility challenge for the programmes/modules with allegations of 'pirating' of concepts and ideas. The quality of modules and/or proposals implemented degraded over time and often the same module was renewed and expanded severally without any structured basis, even when it defied logic. Modules such as Better

Ghana Management Service were implemented on occasions when the National Coordinator, management of GYEEDA and Regional Coordinators had vehemently expressed their disapproval over the contract value.

- c. Extreme focus of power and authority at the top resulting in occasions where deputy national coordinators of GYEEDA, the M & E team and Regional Coordinators were not aware of modules that have been approved and for which implementation had started. The Committee found instances of growing disregards by SPs of Regional Coordinators who insisted on value for money especially as there was no formal procedure to enlist their views before projects are renewed or expanded. As an example, Asongtaba has not yet equipped beneficiaries trained under the dressmaking module two years ago in the Western Region. Master trainers have also not been paid even though Asongtaba has been paid fully for the service. In spite of all these evidence of non performance with respect to the first contract, the Ministry went ahead and expanded the dressmaking model
- d. After a decision has been taken to implement a proposal the Ministry would sign an MOU with the service provider. According to the MOYS, these MOUs are often submitted to the attorney generals department for review. We found virtually no evidence that these contracts were actually reviewed by the Attorney-General's Department. The MOUs often have inadequate clauses to protect national resources, KPIs for measuring performance, or fixed term for completion. There were clear indications of responsible officials acting contrary to the law (such as approving interest free loans to SPs without recourse to parliament)
- e. In evaluating the above process for accepting and implementing proposals, the Committee performed a gap analysis of GYEEDA's circumstances. The proposed approach of the Committee is based on adapting best practice to suit the specific circumstance of GYEEDA. The Committee considered the current capacity limitations of the GYEEDA in financial control and monitoring as well as the overbearing political interference in its operations.

7.2 RECOMMENDATIONS

7.2.1 Unsolicited proposals

Unsolicited proposals should be minimized. GYEEDA should develop a framework to guide the public on priority areas for GYEEDA and define set times for the submission of proposals. Guidelines, along the lines of the Public Procurement Act should be used for all procurement activities. Occasionally, when an unsolicited proposal is received with enormous national benefits, the national procurement process should be followed.

7.2.2 No payments should be made without a thorough M & E report.

GYEEDA should not make any payments to any service provider without a thorough monitoring and evaluation report or an independent assessment by a team commissioned by management.

7.2.3 Controls to ensure value for money

GYEEDA needs to put in place systems (mainly as part of the financial management process) to ensure balancing control and compliance with value creation and performance. Better value for money releases resources that can be recycled into higher priorities. Helping to secure positive social outcomes within affordable funding therefore lies at the heart of financial management. Good financial management will focus on stretching limited resources to maximize value in the interest of the public. This system which should come under the direct purview of head of finance with support from programme officers should involve approaches and techniques such as:

- Ensuring a cost conscious culture so every decision is built on informed financial assessment;
- Enabling GYEEDA to measure value for money and making sure that it has the information to review value for money and performance effectively;
- Adopting appropriate strategies for managing assets and stretching utilization and the productive use of other resources
- Developing and using efficiency tools and techniques, including benchmarking, IT, process analysis and cost management, and collaboration with other state agencies where this is more efficient, effective and economical.
- Ensuring rigorous financial appraisal and oversight of change programmes, income generation proposals and investment projects

7.2.4 Modules to discontinue

GYEEDA should discontinue with the following services and/or modules in the table below.

TABLE 7 – MODULES TO DISCONTINUE

Service provider	Reason
Better Ghana Management services (BGMSL)	No value for money, challenges with execution (Please see Value for Money Analysis below).
Goodwill Consulting	Conflict of interest; no value for money, challenges with execution (Please see value for money analysis below)
YESDEC	Conflicts with LESDEP, challenges with relevance. YESDEC needs to be rationalized with existing modules under GYEEDA. On the face of it, YESDEC has duplicated almost all existing modules currently operating under GYEEDA such as dressmaking, ICT, construction, guinea fowl extra. In rationalizing YESDEC vis-à-vis existing modules under GYEEDA, consideration should be given to date of MOU, relevance of concept etc.
Youth in Road Maintenance (Zeera)	Whilst the idea is noble, the current construct of the contract leaves much to be desired. To be effective from a value for money perspective, this module must tie payments to actual road maintenance work rather than the number of persons recruited. The contract must be replaced with a more effective one that provides oversight from the feeder roads department and ties payments to actual road maintenance work.
Youth in Sanitation (Zoomlion)	Contract has expired and must be put to public tender. Rationalization vis-à-vis Zoomlion's contract with MMDAs must occur first. Additionally the Committee strongly recommends that this module is moved to MMDAs for effective monitoring.
Youth in Zongo development (ZEED), youth in driving, youth in alive health	Challenges with relevance and manner in which contracts were hastily executed between 12 th December 2012 and 31 December 2012. MASLOC for instance has a product for taxi services etc.

7.2.5 Refund from the following SPs

The following SPs should make refunds to the GYEEDA for the reasons assigned in the table below.

TABLE 8 - OWINGS TO GYEEDA AND EXPECTED REFUNDS BY SPS

Service Provider	Reason	Amount (GHS' m)
RLG	Overpayment and overcharge to government, loans. All loans must be paid back because they lack parliamentary approval.	GHS 5m
Goodwill Consulting	Payments for services not rendered and overpayment	USD 2.03m and GHS 2.4m

- a) As well
- a. Government should review the role of GYEEDA in vocational and technical training especially as it duplicates the work of COTVET and LESDEP. Evidently, projects that failed to pass the review of COTVET were resubmitted at GYEEDA and were approved even for relatively higher amounts.
 - b. GYEEDA must streamline the process for accepting and reviewing proposals. Implement a process to avoid unsolicited proposal.
 - c. Following the disparities in disbursement to RLG, Asongtaba, ACI, Craftpro vis-à-vis the contract terms, MOYS should engage these companies and re negotiate repayment of the loans. Ultimately, MOYS should focus on retrieving these amounts as early as possible.

7.2.6 Detailed Value for Money Analysis

In doing the value for money analysis, the Committee performed a gap analysis by adapting best practice to suit the specific circumstances of GYEEDA. Particularly, we considered the current capacity limitations of GYEEDA in financial monitoring and control as well as the over bearing political interference in the operations of GYEEDA. The value for money analysis, used a risk based approach in selecting modules to be evaluated.

The Committee used of a risk based approach was to ensure effective use of resources especially considering the limitation of time. The committee adopted criteria to identify modules with a high risk profile. This approach considered the following:

- 1) Modules with contract sum in excess of GHS 1m AND
- 2) Modules renewed by an addendum or likely to be extended AND
- 3) Underlying shareholder is operating more than one module under GYEEDA
- 4) Stakeholders including GYEEDA management perception of riskiness of a module and/or service provider

Using this approach we evaluated eight modules for value relevance using criteria that measure a mix of effectiveness, efficiency and economy and a ranking of 1-5. Please see the appendix for a detailed explanation of the criteria for value for money measure.

All statements of accounts are to 31st May 2013 except otherwise stated.

7.3 CONTRACTUAL DETAILS FOR YOUTH IN DRESS MAKING, BEAD MAKING, CARVING AND DRUM MAKING BY ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME

Module 1	Youth in Dress making, Bead Making, Carving and Drum Making
Objective	To train youth in dressmaking, bead-making, carving and drum making and providing them with necessary tools and equipment to set up as self employed persons after the training
Service Provider	Asongtaba
Underlying Share Holder	Roland Agambire
Date contract begun	12 th October 2009
Date Contract Expires	<p>October 2009 MOU did not specify tenure (each trainee however had a six months intensive training); A subsequent contract on 10th October 2010 specified tenure of six months per trainee but did not have a contract term.</p> <p>An addendum was signed to extend time per trainee for the dressmaking component for a further six months in order to improve the effectiveness of dressmaking training. The new contract and the corresponding addendum was only for training in dressmaking. The term appears to be based on the completion of training for 23,000 persons.</p>
Number of persons estimated by MOU to be trained and/or employed	October 2009 MOU estimated to train 10,000 persons in dressmaking, bead making, curving and drum making. October 2010 MOU estimated to train 23,000 persons in dressmaking.

7.4 RELEVANT TERMS OF THE MOUS

The relevant terms of the MOU are summarized as follows

MOU for 12th October 2009

- a) MOYS / GYEEDA to contribute GHS7, 185,475.00 representing 85% of the estimated value of the MOU. The breakdown of MOYS contribution is as follows:

GHS 4,311,285	Representing a non refundable grant from MOYS to the project
GHS 2,874,190	Representing an interest free loan to Asongtaba under the project. This is repayable over a 48 months period (at GHS 59,878.96/month) after a 24 months grace period.

- b) MOYS / GYEEDA to pay GHS3, 142,500 after MOU, representing 50% of the MOYS portion of the dressmaking component of this module. This means that 88% of MOYS obligation of GHS 7,185,475 was to the dress making module.
 c) Asongtaba to provide counterpart funding of GHS 1,268,025. The MOU does not specify any breakdown of the counterpart funding element.
 d) Asongtaba was to provide equipment, vending point's equipment and other support services to enable trainees to set up as self employed persons after the training.

MOU on the 16th October 2010 and Addendum thereof

- a) MOYS / GYEEDA to provide GHS 25,308,750.00 as its contribution to the project. The breakdown is as follows

GHS 21,515,437.50	Representing a non refundable service charge from MOYS to Asongtaba
GHS 3,796,312.50	Representing an interest free loan to Asongtaba under the project. This is repayable over a 48 months period (at GHS 79,080.00/month) after a 24 months grace period.

- a) Asongtaba to support with counterpart funding of GHS4, 466,250.00
 b) Each trainee was initially to be trained for a period of six months, but addendum increased training period per trainee to twelve months.
 c) Addendum extended the tenure of training from six months to twelve months. Therefore following the adoption of the addendum, the costs as enumerated above doubled and MOYS contribution to the project became GHS 50,617,500.

TABLE 10 - STATEMENT OF ACCOUNTS OF ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME

DESCRIPTION	GHS 'm	Remarks
MOYS Contribution Per 12/10/2009 MOU	7.19	This consists of the non-refundable grant and the interest free loan for the initial 10,000 persons.

MOYS contribution per 16 th October 2010	25.31	This consists of the non-refundable grant and the interest free loan for the initial 23,000 dressmakers for the initial period of six months.
MOYS contribution per Addendum of 5 TH June 2012	15.77	This is based on the Committee's computation. Whilst computations from GYEEDA and Asongtaba replicated the cost structure for the initial contract, the Committee deducts for the cost of set up at GHS 250 per person (based on estimates provided by Asongtaba). This is because an extension of the tenure of the programme does not result in the same person being set up twice. Additionally the Committee excluded interest free loan. Asongtaba agreed to this computation.
Payments made to Asongtaba	(48.26)	GHS37.19m total plus GHS11.07m applied from December cheque of GHS32.5
Balance/(Over payment) to Service Provide	000.00	

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**TABLE 11 - VALUE FOR MONEY ANALYSIS ON ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN DRESSMAKING, BEADMAKING, CARVING AND DRUM MAKING)**

Value for Money Measure for Module 1	Ranking	Remarks		
Leverage/Replication	2	It was not possible to substantiate the training of circa 33,000 persons in dressmaking, bead making, curving and drum making. Though a report was sighted (produced by Asongtaba rather than GYEEDA), it did not reconcile with the indicated number of persons trained and there was evidence of repeated names. Therefore it is difficult to access the wider benefits of this initiative vis-a-vis the initial objectives for the project. There is evidence that some master trainees are yet to receive payment for jobs already done. This has been confirmed as well by some management staff of GYEEDA.		
Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	1	<p>Whilst the objectives of the project are laudable, there is little information on the assumptions that gave rise to this objective as well as the expected output to be able to assess the effects of outcomes. This creates a high risk that the intended objectives of creating sustainable self employment for the youth in dressmaking etc may not be achieved. Especially so, considering the fact that some trainees who have successfully completed the programme are yet to be adequately equipped to start self employment.</p> <p>Additionally, information obtained from personnel of GYEEDA and Asongtaba indicates that some trainees after successful completion have rather preferred to remain as apprentices rather than set up their own businesses. This could be an indication of over-supply of dressmakers etc or the small market size to accommodate all the newly trained persons.</p> <p>No M & E report was sighted to guide the increase of the number of persons to 23,000 after the initial batch of 7,000 were trained under the first contract. It is difficult to appreciate therefore the reason for the increase in number of persons as well as the doubling of the tenure of training from six months to twelve months between the two contracts.</p>		
Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	No	The creation of the role of module controllers and their responsibilities vis-à-vis the role of M & E personnel was not clear. Payments sighted were not guided by a thorough M & E report that confirms the value of work done and agree to payment. Often payments were guided by supporting documents entirely provided by the service provider. In addition, MOU sighted had no clear milestones on deliverables other than the number of persons to be recruited and/or trained and deployed. It is difficult therefore to substantiate execution excellence and /or effectiveness with regard to this project.
		Was there evidence of a well executed M & E plan for this project?	NO	
		Were you able to adequately confirm number of persons trained?	NO	

**TABLE 11 - VALUE FOR MONEY ANALYSIS ON ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN DRESSMAKING, BEADMAKING, CARVING AND DRUM MAKING)**

	Value for Money Measure for Module 1	Ranking	Remarks		
Efficiency	Productivity measure	3	Average cost per dress making trainee to GOG on the initial contract was GHS 897 as per the contract and was comparable to bench mark. However this cost per trainee in dress making to GOG increased by 23% to GHS 1,100 and then doubled to GHS 2,200 following the doubling of the tenure of the training. No basis was provided for the increase in rate and no M & E report was sighted guiding the decision to increase the tenure of the training program. Additionally, following the signing of the addendum, the cost structure of the addendum was adopted wholesale without reducing the cost of setting up the trainees, which ordinarily should be a one off expenditure. Also the relationship between government input and the output in terms of gainful employment for dressmakers etc after the training could not be confirmed.		
	Risk Analysis And Mitigation	2	Was it possible to verify the timing of payments made to providers, with no efficiencies achieved	No	No effective mechanism was in place to mitigate the risk of non-existence of business opportunity for entrepreneurs. with some efficiencies achieved
			Is contract still active?	TBD	
			Has contract exceeded its tenure per MOU?	NO	
			Is this project similar in Substance to another GOG funded Project?	NO	
Economy	Procurement	1	<p>There was no discernable use of procurement to manage or reduce costs. The procurement process was entirely based on single sourcing and due process as required by the Public Procurement Act was not followed. The argument of intellectual property used to support sole sourcing is flawed. Payments made to the service provider were not supported by M & E reports and were often based on schedules provided by the service provider.</p> <p>The tenets of the MOU of 10th October 2009, repayment of the interest free loan to Asongtaba should have started on the 10th of November 2011. Payment to 10th April 2013 should have totaled GHS 1,077,821.25. The DNC, Finance confirmed that Asongtaba has not started paying back any of the interest free loan. Asongtaba is in default of 18 months. Asongtaba is also in default on repayment on the next tranche of interest free loan that was provided under the 10th October 2010 MOU. Admittedly, the last tranche of payments to Asongtaba was in xx December 2012, Even taken that into account; Asongtaba is in default for about four months.</p>		

**TABLE 11 - VALUE FOR MONEY ANALYSIS ON ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN DRESSMAKING, BEADMAKING, CARVING AND DRUM MAKING)**

Value for Money Measure for Module 1	Ranking	Remarks		
		Additionally, considering the constraints on the national purse, MOYS giving an amount of GHS6.7m at an interest free rate payable over 48 months after a 24 months grace period, was without due regard to the law. More critical is the fact that the tenure of the interest free loan (four years) exceeded the term of the project (one year). Clearly, the non involvement of financial experts from the ministry of finance may have resulted in this faulty financial arrangement and the lack of due diligence. Also, the Minister of state may have acted beyond his powers in granting this concessionary facility.		
Unit Costs	4	Was there evidence of counterpart funding from service provider?	NO	Cost per trainee is comparable to benchmark on the initial MOU but was increased to over 100% in the subsequent contract for 23,000 persons. The basis for the increase is not clear.
		Was there visibility on the process of agreeing to and signing MOUs?	NO	

Module 2 Objective	Youth in Transportation Services Equip youth with the technical skills in the use and maintenance of motorcycles as well as equip such persons to operate as self-employed persons.
Service Provider	Asongtaba
Underlying Share Holder	Roland Agambire
Date contract begun	15 th August 2011
Date Contract Expires	Four year period ending 15 th August 2015
Number of persons estimated by MOU to be trained and/or employed	Contract did not specify but payment schedule indicated 10,000

The relevant terms of the MOU are summarized as follows

- a) Asongtaba to provide two months intensive training to beneficiaries in the theoretical, technical and practical training in the use and maintenance of motor tricycles.
- b) Asongtaba to set up the beneficiaries as self employed persons by providing each trainee with motor tricycle, requisite spares and safety gear on a hire purchase basis.
- c) MOYS / GYEEDA to pay to Asongtaba GHS 3,570.00 per beneficiary set out as follows:

GHS 1,120.00/beneficiary	Representing a non-refundable grant from MOYS to the project. 50% amounting to GHS 560.00/beneficiary is payable on enrollment of a beneficiary and the remaining 50% payable upon certification by GYEEDA that the beneficiary in question has successfully completed the training.
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GHS 2,450.00/beneficiary	An interest free refundable loan to Asongtaba to set up beneficiaries as self employed persons after their training. The loan is expected to be payable in equal installments over a twenty-four month period after a three month moratorium period. Asongtaba will be responsible for managing the collection of the repayment and repaying same to the MOYS however clause 3.5 of the contract does not suggest ultimate liability to Asongtaba in the case of default. All loans must be disbursed within two years of the programme (up till 5 th August 2013), to ensure that all repayments are made before 5 th August 2015.
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- d) No counterpart funding to be provided by Asongtaba per the tenets of the contract.
- e) Asongtaba to provide motor tricycles and other equipment, to enable beneficiaries set up as self employed persons. This will be pre-financed by the MOYS / GYEEDA in the form of a loan to Asongtaba. Asongtaba is responsible for collecting repayments and paying directly to MOYS.

**TABLE 12 - STATEMENT OF ACCOUNTS FOR ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN TRANSPORTATION) (31st May 2013)**

Description	Total GHS 'm	Remarks
MOYS Liability per MOU for training Component	11.20	GHS1,120@10,000 persons
MOYS Contribution per MOU for interest free loan to Asongtaba	24.50	GHS 2,450@10,000 persons
Payment to Asongtaba	(25.64)	Applying part of GHS32.5 and GHS4.2 identified from the bank statement not on accounts records
Balance Owed /(Over payment) to Service Provider	10.06	

**TABLE 13 - VALUE FOR MONEY ANALYSIS ON ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN TRANSPORTATION)**

Value for Money Measure for Module 2		Ranking	Remarks		
Effectiveness	Leverage/Replication	2	It was not possible to substantiate the training of persons in repair of motor tricycles. Asongtaba was unable to provide evidence to support number of persons trained by names and locations. No M & E report by MOYS / GYEEDA to support same. Therefore it is difficult to assess the wider benefits of this initiative vis-a-vis the initial objectives for the project.		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	1	There is little likelihood that this project will deliver purpose of providing sustainable employment to the youth. Tricycles are hardly used in Ghana and therefore provide limited business opportunity. It was difficult to appreciate the extent to which the skills gained were transferable to motor cycle repair and maintenance. Additionally no post evaluation report exists of an assessment of the social and economic impact of the training done so far. There is a very high risk that this module will not deliver on purpose. It was difficult to confirm Asongtaba's claim of an established business in the sale, repair or maintenance of tricycles. This brings into question, Asongtaba's ability to effectively supervise the delivery of this training as well as offer continuous guidance as stipulated in the contract.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	NO	The contract does not indicate the stipulated number of persons to be trained under this module and does not provide any guidance on the key indicators to measure success. No evidence that payments were backed by a thoroughly executed M & E report. Often payments were based on a statement of claim provided by the service provider and all payments made were on account rather than based on the achievement of a key milestone. Evidently, the DNC, Finance did not have copies of the various MOUs signed under this project and had to get copies from the MOYS for us on request. This has made it difficult to reconcile the payments and agreeing the balance outstanding to Asongtaba.
			Was there evidence of a well executed M & E plan for this project?	NO	
Were you able to adequately confirm number of persons trained?			NO		
Efficiency	Productivity measure	3	Cost per trainee was comparable to benchmark.		
	Risk Analysis And Mitigation	2	Was it possible to verify timely accuracy of payments? • Poor productivity, with no efficiencies achieved Is contract still active?	No YES	It is difficult to differentiate in substance, between this module and aspects of the ESDER and YESDC modules measurement of productivity (actual vs. planned) Additionally the productivity evidence of completion for the village does not align with the YES funding provided to Asongtaba and for training local

**TABLE 13 - VALUE FOR MONEY ANALYSIS ON ASONGTABA COTTAGE INDUSTRIES AND EXCHANGE PROGRAMME
(YOUTH IN TRANSPORTATION)**

Value for Money Measure for Module 2		Ranking	Remarks		
			Has contract exceeded its tenure per MOU?	NO	effectiveness. Additionally there is a high risk that the two months training may be insufficient for delivery of this module. Therefore there may be a requirement for the setting up of a professional support hub to provide technical assistance to trainees when they face peculiar technical issues.
			Is this project similar in Substance to another GOG funded Project?	YES	
Economy	Procurement	1	MOU did not provide evidence of sufficient protection of the public purse. As an example the MOU was vague on the number of persons to be trained under the module and did not also stipulate any consequences for a breach by Asongtaba in the repayment of the loan element of the government funding. MOU specifically indicated that in case of a default or likely delay, Asongtaba will communicate with the Ministry for necessary action. The likely consequences to Asongtaba of a delay are therefore not clear. There is no evidence that Asongtaba has started repaying the loan from GOG.		
	Unit Costs	4	Was there evidence of counterpart funding from service provider	N/A	Unit cost is reasonable. However the MOYS have no effective mechanism for ensuring execution effectiveness.
		Was it possible to confirm actual execution	NO		

Module 3	Youth in Hairdressing, Smock Making, Tie and Dye, Auto Mechanic/Electrician, Guinea fowl rearing, soap making and carpentry
Objective	To train youth in Hairdressing, Smock Making, Tie and Dye, Auto Mechanic/Electrician, Guinea fowl rearing, soap making and carpentry and providing them with necessary tools and equipments to set up as self employed persons after the training
Service Provider	Asongtaba
Underlying Share Holder	Roland Agambire
Date contract begun	2 th December 2009
Date Contract Expires	Contract has no fixed tenure and tenure seems to be based on the completion of the training of 32,000 persons in various vocations.
Number of persons estimated by MOU to be trained and/or employed	32,000.

The relevant terms of the MOU are summarized as follows

- a) MOYS / GYEEDA to contribute GHS 43,388,666.50, the estimated value of the MOU. The breakdown of MOYS contribution is as follows:

GHS 34,710,933.20	Representing a non refundable grant from MOYS to the project
GHS 8,677,733.30	Representing an interest free loan to Asongtaba under the project. This is repayable over a 60 months period after a 24 months grace period. The amount repayable per month is not stipulated in the contract. Contract only indicates that a schedule of repayment will be made over a 60-month period and therefore there is the possibility for repayment to being irregular.

- b) Asongtaba to provide counterpart funding of GHS 7,656,823.50. MOU does not specify any breakdown of the counterpart funding element.
c) Asongtaba to provide equipment, vending point equipment and other support services to enable trainees to set up as self employed persons after the training

Statement of Account as of 31st May 2013

Description	GHS 'm						Total GHS 'm
	Hair dressing	Tie and	Auto Mechanic	Soap Making	Guinea Fowl	Carpentry	

		Dye					
MOYS non refundable grants							34.711
MOYS interest free loan component							8.678
Addendum 13/12/2012			6.760				6.760
Payments to Asongtaba	(14.05)	(2)	(6)	(10)	(1.75)	(7.35)	(41.15)
Balance paid on Account (GHS2.5 in 2013 applied)							(2.5)
<i>Balance owed/(Overpayment) to Service provider</i>							6.499

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TABLE 14 - VALUE FOR MONEY ANALYSIS FOR ASONGTABA

(YOUTH IN HAIRDRESSING, SMOCK MAKING, TIE AND DYE, AUTO MECHANIC/ELECTRICIAN, GUINEA FOWL REARING, SOAP MAKING AND CARPENTRY)

	Value for Money Measure for Module 3	Ranking	Remarks		
			Has contract exceeded its tenure per MOU?	NO	harmonise efforts among the various SPs to avoid duplication. Considering the diverse nature of the vocations under this module, and bearing in mind that the MOU indicates that more vocations may be added, coupled with the awareness that Asongtaba is engaged in other projects with GYEEDA, there is a high risk of ineffectiveness in delivery.
			Is this project similar in Substance to another GOG funded Project?	YES	
Economy	Procurement	1	The procurement process was not adequately adhered to with this module		
	Unit Costs	3	Was there evidence of counterpart funding from service provider?	NO	Cost per head was reasonable except for extension to the auto mechanic module
		Was it possible to confirm actual execution?	NO		

Module 4	Youth in Basket weaving in the Upper East Region of Ghana
Objective	To train youth in basket weaving and set them up as self employed persons
Service Provider	Craft Pro
Underlying Share Holder	Roland Agambire 12 th October, 2009 (contract was not signed by MOYS), new MOU signed 17 th July, 2010.
Date contract begun	
Date Contract Expires	Contract has no fixed tenure and tenure seems to be based on the completion of the training of persons in various vocations.
Number of persons estimated by MOU to be trained and/or employed	MOU of 12 th October 2009 for 2,000 persons; MOU of 17 th July 2010 for 1,000 persons

The relevant terms of the 12th October 2009 are summarized as follows

a) MOYS /GYEEDA to contribute GHS1, 700,000 to the project. The breakdown is as follows

GHS 1,360,000.00	Representing a non refundable grant from MOYS to the project
GHS 340,000.00	Representing an interest free loan to Asongtaba under the project. This is repayable over a 48 months period after a 24 months grace period. The amount repayable per month is GHS 7,083.34

b) CraftPro to provide counterpart funding of GHS300, 000.00.

The relevant terms of the 17th July, 2010 MOU are summarized as follows

a) MOYS / GYEEDA to contribute GHS 2,208,725.00 to the project. The breakdown of MOYS contribution is as follows

GHS 1,877,416.25	Representing a non refundable service charge from MOYS to the project
GHS 331,308.75	Representing an interest free loan to Asongtaba under the project. This is repayable over a 48 months period after a 24 months grace period. The amount repayable per month is GHS 7,083.34

b) Craft Pro to provide counterpart funding of GHS 389,775. MOU does not specify any breakdown of the counterpart funding element.

Module	Youth in Leather Works)
Objective	To train youth in shoe and leather bag manufacturing and set them up as self employed persons in the Ashanti, Volta and Upper East Regions
Service Provider	Craft Pro

Underlying Share Holder	Roland Agambire
Date contract begun	2 nd September 2011
Date Contract Expires	Contract has no fixed tenure and tenure seems to be based on the completion of the training of persons in various vocations.
Number of persons estimated by MOU to be trained and/or employed	5,000

The relevant terms of the MOU are as follows

a) MOYS to provide funding for the project broken down as follows

GHS 1,000.00 per beneficiary	Representing a non refundable training grant from MOYS to the project
GHS 1,500.00 per beneficiary	Representing a refundable interest free set up fund. This is payable within 24 months after an eight months moratorium.

b) Craft Pro to provide six months of training and set up the trained graduates in self employments in leather works.

Statement of Account for Craft Pro As of 20TH April, 2013

Description	Total GHS 'm
MOU 12 TH October 2009 (Grant and Loan)	1.70
MOU 17 TH July 2010: (Grant and Loan)	2.21
MOU of 2 nd Sept. 2011 (Grant and Loan)	12.50
Payments to Craft Pro	(15.91)
Balance owed/(overpaid) to CraftPro	0.50

TABLE 15 - VALUE FOR MONEY ANALYSIS FOR CRAFTPRO (YOUTH IN LEATHER WORKS)

TABLE 15 - VALUE FOR MONEY ANALYSIS FOR CRAFTPRO (YOUTH IN LEATHER WORKS)					
	Value for Money Measure for Module 4	Ranking	Remarks		
Effectiveness	Leverage/Replication	4	Evidently, this module has succeeded in creating opportunities for persons in the Upper East, Volta and Ashanti regions. This is especially so for the basket weaving module, considering the possibility of direct employment by Craft Pro of persons trained under the module.		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	4	The module aligns with the overarching objective of GYEEDA to create sustainable employment.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	No	No appropriate and comprehensive M & E report was sighted on this project. All indications of success for this project were based on reports provided by Craft Pro. Therefore there is a risk for poor execution due to the ineffective monitoring mechanism by GYEEDA.
			Was there evidence of a well executed M & E plan for this project?	NO	
		Were you able to adequately confirm number of persons trained?	NO		
	Productivity measure	1	The cost per trainee for the basket weaving module increased from GHS825 to GHS 2,208. This increase was steep and no reliable explanation has been given by management of GYEEDA for this. It is instructive to note that the cost of training 2,000 persons was GHS1,700,000 whilst the cost of training a 1,000 persons was GHS 2,208,000.00		
Risk Analysis And Mitigation	1	Was it possible to verify the time/currency of payments made to provider? with no efficiencies achieved? contract still active?	No	There is a high risk of default by Craft Pro on its integrated standing order of GHS180,000 since no payments have been made on all the MOUs. planned) • Adequate productivity with some • Efficient with good inputs-outputs • Indication of date of last payment on that period are considered, a) The last payment by MOYS on the MOU of 12 th October 2009 was 20 th November 2009. Payment should have begun on 2/December 2011 and Craftpro should have paid GHS120,000 b) Last payment on MOU 17 July 2010 was 19 March 2011 therefore repayment should have begun 19 April 2013 and Craft Pro should have paid GHS7,000 c) Last payment on MOU of 2 September 2011 was 13 November 2012. With only a balance of GHS500,000	
		Has contract exceeded its tenure per MOU?	No Indication		
		Is this project similar in Substance to another GOG funded Project?	NO		

TABLE 15 - VALUE FOR MONEY ANALYSIS FOR CRAFTPRO (YOUTH IN LEATHER WORKS)

TABLE 15 - VALUE FOR MONEY ANALYSIS FOR CRAFTPRO (YOUTH IN LEATHER WORKS)					
Value for Money Measure for Module 4		Ranking	Remarks		
					remaining, repayment should start by 13 August 2013 but it is doubtful if it will.
Economy	Procurement	1	Was MOU Signed?	YES	<p>In the official request from Craft Pro for financial support from GYEEDA (re MOU 17TH July, 2010), the request was to train 2,000 persons at a total cost of GHS2m. Craft Pro's request was for GYEEDA to provide a loan facility of GHS1.7m. A letter dated 4th November from the Ag. National Coordinator of GYEEDA confirms same. Craft Pro provided a breakdown of the capital outlay of GHS2m. However the contract signed was to train 1,000 persons with GYEEDA contributing a relatively higher amount of GHS2.2m. Additionally, rather than a loan facility, an element of the GHS 2.2m was a non refundable service charge.</p> <p>Secondly, the National Coordinator had indicated some reason to investigate some activities related to Craft Pro. Ordinarily this should have put this project on hold whilst the investigation was conducted. However approval was still given for this project to proceed. No evidence was sighted that the investigations were conducted.</p> <p>Craft Pro has not started repaying the loan element of MOYS contribution for any of the projects. The total loan amount outstanding for Craft Pro is GHS8.2m</p>
			Was MOU Dated?	YES	
			Was there evidence of financial due diligence in agreeing to the contract?	NO	
			Was there visibility on the process of agreeing to and signing MOUs?	NO	
	Unit Costs	1	Was there evidence of counterpart funding from service provider?	NO	<p>With basket weaving unit, cost exceeds bench mark and considering the fact that most of the trained personnel were employed by Craft Pro after training, their counterpart contribution should have been higher.</p>
			Was it possible to confirm actual execution?	No	

Value for Money Measure for Module 5	Ranking	Remarks
Module 5 Objective	Better Ghana Management Services	
Service Provider	To pre-finance the payment of outstanding arrears and monthly allowances of beneficiaries under the Community Education Teaching Assistants, Health Extension Workers and the Paid Internship modules	
Underlying Share Holder	Better Ghana Management Services Limited	
Date contract begun	Joseph Agyapong	
Date Contract Expires	15 th November, 2011	
	Two Years	
Number of persons estimated by MOU to be trained and/or employed	Estimated at circa 65,000	

The relevant terms of the MOU are summarized as follows

- BGMSL is to manage the Community Education Teaching Assistants, Health Extension Workers and Paid Internship modules on behalf of GYEEDA. This includes training of beneficiaries.
- Pre finance the payment of all outstanding allowances as well as take responsibility for paying all recurring allowances of beneficiaries under the afore mentioned modules. All emoluments that are due must be paid before the end of the following month.
- GYEEDA shall reimburse BGMSL for all payments for allowances made on GYEEDA's behalf as well as a management fee for its services.
- The fee per beneficiary was set at GHS250 per month inclusive of all allowances and emoluments of beneficiaries.
- BGMSL is responsible for paying a contribution to provident fund per beneficiary set at GHS 10. BGMSL shall deduct GHS5 from the emolument of beneficiaries and BGMSL shall add GHS5 as contribution to provident fund for beneficiaries.
- The outstanding emoluments taken over by BGMSL was circa GHS30m

Statement of Accounts

Description	Value GHS'm
Arrears Taken Over by BGMSL	29.92
Accrued Emoluments	223.65
Payments Made by GYEEDA	(130.99)
Charging for training not delivered and not required	(58.15)
Overcharge on Bicycles	(9.00)
Liability to BGMSL	55.43

Effectiveness	Leverage/Replication	1	This project provides no wider social benefit. Admittedly, this fact was recognized by the entire senior management team of GYEEDA including the National Coordinator but their opinion was over-ruled by MOYS.		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	1	This project was executed without due regard to a robust financial review. Whilst recognizing the potential benefits of early payment of emoluments, the proposed solution must ensure no further strain on government purse. Considering the fact that the average emolument per beneficiary is circa GHS 90 per month, a monthly payment of GHS250 per beneficiary to BGMSL only complicates the dire financial situation of GYEEDA. Even after deducting for training cost, the effective rate of interest on this facility was over 1000% per annum. GYEEDA will have been better off going for a bank facility even at 100% interest. There is a high risk that this financial engineering will not achieve the intended objectives.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	3	Are there any indicators for monitoring and evaluating project?	NO	The key indicators for measuring success were timely payment of emoluments, the rationalization of the payroll to reduce and/or eliminate Ghost names, and regular training of beneficiaries. There is evidence of a reduction in the head count on the payroll and subsequent return of unclaimed allowances to chest albeit marginally. However, a sample check has indicated the continuous delay in the payment of emoluments to some beneficiaries. This delay sometimes can be for four months. There is a current litigation in court on the provident fund contribution of some personnel. Without prejudice to the ultimate outcome of the case, some beneficiaries are alleging that BGMSL has not made good on its obligation to pay their provident fund even though BGMSL has deducted GHS5 from their emoluments for provident fund payment. On one occasion GYEEDA interceded and made a direct contribution to the provident fund.
Was there evidence of a well executed M & E plan for this project?	NO				
Were you able to adequately confirm number of persons trained?	NO				
Efficiency	Productivity measure	1	This project significantly increases the cost to GYEEDA per beneficiary by a multiple of over 3. The constraint on GYEEDA's purse is enormous. GYEEDA could have arranged a more effective funding at a rate of interest significantly less than what is being paid on the BGMSL funding arrangement.		
	Risk Analysis And Mitigation		Was it possible to verify the timely receipt of payments made to provider?	No	There is a high risk of financial constraint on GYEEDA following the arrangement. Additionally, BGMSL has not differentiated its marginal average cost of about GHS65 per beneficiary with persons who have been trained to improve efficiency of services. Obviously BGMSL had no full appreciation of the fact that beneficiaries under the Community teaching assistants, health extension workers and paid interns had already been
		Is contract still active?	YES		
	Has contract exceeded its tenure per MOU?	No			

			Is this project similar in Substance to another GOG funded Project?	NO	trained. By BGMSL own admission they have not delivered any training under this model mainly due to this realization. Additionally, an amount of circa GHS13 has been charged per beneficiary per month to provide 15000 bicycles to selected beneficiaries even though only GHS9000 have actually been provided. BGMSL policy is to replace bicycles every two years. Taken that into consideration BGMSL has been charging government for various cost items that it has not delivered per its contract. BGMSL cites delays in receipt of payments from GOG for renegeing on key elements of its contracts.
Economy	Procurement	1	Was MOU Signed?	YES	There was no evidence of the use of procurement procedures to mitigate cost. Senior management of GYEEDA including the National Coordinator had been overt in their disapproval of this module but their recommendations were set aside by MOYS. Whilst GYEEDA is purportedly in debt to BGMSL for GHS122.6m, it is instructive to know that the total payments made to BGMSL to date of GHS 131m would have been more than sufficient to meet all its emoluments obligations.
			Was MOU Dated?	YES	
			Was there evidence of financial due diligence in agreeing to the contract?	NO	
			Was the visibility on the process of agreeing to and signing MOUs?	NO	
	Unit Costs	1	Was there evidence of counterpart funding from service provider?	N/A	Unit cost far exceeds bench mark.
		Was it possible to confirm actual execution?	No		

Module 6	Youth in ICT
Objective	To train youth in repair/service and Assembly of mobile phones, applied information, communication technology and Entrepreneurship
Service Provider	RLG previously ROAGAM Links
Underlying Share Holder	Roland Agambire
Date contract begun	3 rd August, 2009 and subsequent extensions on 14/12/09, 12 /11/10 and 23/July/2012
Date Contract Expires	3 rd August, 2009 MOU was for 6 months, 12 Nov2010 was for 2 years, 23 July2012 was for two years
Number of persons estimated by MOU to be trained and/or employed	3/8/2009 was to train 5000 persons, 14/12/2009 was to train 1000 persons, 12/11/2010 was to train 24,000 persons, 23/07/2012 was to train 30,000 persons. In 2008 760 persons were trained under a separate contract

The relevant terms of the MOU are summarized as follows:

MOU 3 August 2009

- a) MOYS to provide primary funding of GHS1, 792,877.50. This is repayable by RLG over a 36 months period after a 24 months moratorium at a monthly installment of GHS74, 703.22
- b) RLG to provide counterpart funding of GHS338, 760
- c) RLG to set up trained graduates (with relevant products and support services) as RLG mobile phone repair and sales vendors.
- d) Training shall be for six months per trainee

MOU of 14 December 2009

- a) RLG to train 1000 persons in the greater Accra region and set them up.
- b) MOYS to finance the project with GHS389, 810 of which 80% (GHS 311,848) shall be a non-refundable grant and 20% (GHS 77,962) shall be an interest free loan payable within 60 months after a 12 months grace period. Monthly repayment was scheduled at GHS1, 299.37
- c) RLG to provide counterpart funding of GHS68, 790.00

Supplementary MOU of 14th December 2009

- a) This MOU was signed to approve the payment of allowances to the 6000 persons under training via the two MOUs above
- b) MOYS to provide a non-refundable grant of GHS1, 836,000 and RLG to provide a counterpart funding of GHS324, 000). This worked out to GHS60 per beneficiary per month including Saturdays and Sundays.

MOU of 12/November 2010

a) MOYS to provide primary funding of GHS17, 351,407. The breakdown of MOYS contribution is as follows

GHS 14,748,695.95	Representing a non refundable professional and service charge
GHS 2,602,711.00	Representing an interest free loan to Asongtaba under the project. This is repayable over a 48 months period after a 24 months grace period. However clause 2.3 and 3.1 provide a repayment schedule at GHS108, 446.30 implying that repayment will begin in the third year and end in the fourth year after disbursement. In substance therefore repayment is over 24 months after a 24 months moratorium.

- b) RLG to provide counterpart funding of GHS3,062,013.00
- c) RLG to set up trained graduates (with relevant products and support services) as RLG mobile phone repair and sales vendors.
- d) Training shall be for six months per trainee

MOU of 23 July 2012

- a) MOYS to contribute GHS 25,500,000 per year to RLG and hence a total of GHS 51m over the two year duration. This is based on a cost of GHS1, 700 per trainee broken down as follows:
 - i. Cost of Specialized ICT Training GHS800/Trainee
 - ii. Cost of set up per training GHS450/Trainee
 - iii. Cost of transportation & Feeding GHS450/Trainee
- b) No counterpart funding from RLG
- c) RLG to train 15,000 persons per year and a total of 30,000 persons over two years.

Statement of Accounts

	GHS	Remarks
MOYS liability MOU 3/Aug/09	1,792,877.50	This is an interest free loan to RLG. Payment should have begun on 3/Sept/2010 31 months payment should have been made by 3/April/13
MOYS liability MOU 14TH/Dec/09	389,810.00	For training an extra 1000 persons in greater Accra region.
Allowances MOU of 14th/Dec/2009	1,836,000.00	This represented a rate of circa GHS60 per beneficiary per month including Saturdays and Sundays. It is also worthy of note that the allowances was almost the same as the cost of training 6,000 persons.

MOYS liability MOU 12/Nov/10	17,351,407.00	To train 24,000 persons
MOYS Liability MOU23/July/12	25,500,000.00	Only the first year for 15,000 persons is due to RLG as the second tranche of payment should be from July 2013. Even though the total amount is shown as due and has been paid, only 4,222 persons have been trained so far and it is not likely that the total 15,000 persons will be trained by July 2013.
Repayment by RLG	(577,962.00)	Representing repayment for previous overpayments
MOYS Payments to RLG	(51,357,940.37)	Payment of GHS 5,767,214.37 was discovered from a desktop bank reconciliation exercise that was not captured in the records of the Accounts Department. This has been included.
Over charge in MOU 3/Aug/09	(402,000.00)	Please see value for money table below.
Amount due/(overpayments)	(5,467,807.87)	Being Overpayment to RLG

Note:

This overpayment of GHS5.5m has not been deducted from the GHS25.5m for the training of 15,000 persons between 23rd July 2012 and

Loan Amount	Amount Due by 31st/May/2013	Amount Paid
1,792,877.50	1,792,877.50	Nil
311,848.00	188,408.20	Nil
2,602,711.00	650,677.80	Nil

23 July 2013. As at April 2013, only 4,222 persons had been trained and these persons had not yet been set up (per RLG's own admission).

Considering the time span, it is highly unlikely that RLG will be able to train the 15,000 persons within the stipulated time frame. However RLG has received full payment of GHS25.5m and has made a subsequent request for the other GHS25.5m. Based on the rates in the MOU only GHS 5,277,500 should have been paid to RLG. Therefore RLG has been overpaid by GHS5.5m plus GHS 20.22m = GHS25.69m. RLG's total liability to the state including outstanding loans not yet repaid is GHS28.32.

	Value for Money Measure for Module 6	Ranking	Remarks		
Effectiveness	Leverage/Replication	3	Available data seems to suggest that this module has succeeded in creating opportunities for persons in the upper east region. This is especially so considering the possibility of direct employment by RLG of persons trained under the module.		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module	1	The module aligns with the overarching objective of GYEEDA to create sustainable employment.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	NO	No robust M & E work/report was sighted to guide decisions concerning payments and renewal of MOUs. All payments and reports sighted were generated by RLG and MOYS had no independent review of the project to measure level execution or, number of persons trained and amount paid to RLG There are indications that a senior management staff who doubled as controller of the RLG's module was reassigned by the National Coordinator after raising concerns that the purported number of persons trained (in one of RLGs report) was 300 rather than 5,000 as stated in the report. Additionally, a hastily and poorly prepared M & E for ICT for 2012, raises some concerns. Firstly the M & E report suggested that, as at the end of 2012, only 17, 824 persons had been set up as self employed persons, but full payment had been made to RLG for the training and setting up of 24,000 persons under MOU of 12/11/10. Again on the M & E report indicated that as at the end of 2012, in relation to the MOU for the training of 30,000 persons, only 4,222 persons had been recruited and started training (meaning training for the 4,222 persons was not even completed), yet RLG had been paid fully for the training and setting up of 15,000 persons. It is worrying that rather than the M & E report in question indicating challenges with the implementation of the program vis-à-vis execution and payments, it rather raised concerns with the pace of payments by MOYS, and even recommended a new training course in network cabling without any scientific basis. There was no indication in the report of the beneficiaries views on the training vis a vis sustainable employment.
			Was there evidence of a well executed M & E plan for this project?	NO	
Were you able to adequately confirm number of persons trained?			NO		

	Value for Money Measure for Module 6	Ranking	Remarks		
Efficiency	Productivity measure	1	The financial arrangements with RLG under this model have changed significantly per MOU. It was not possible to get a good appreciation of the basis of the changes. Whilst the initial contracts provided for counterpart funding from RLG as well as a loan facility, subsequent contracts have provided for a non refundable training cost borne entirely by the MOYS.		
	Risk Analysis And Mitigation	2	Was it possible to verify the productivity of payments made to service providers, with no efficiencies achieved?	No	<p>There is a high risk of oversupply of trained mobile phone repairers. The loan term on the MOU of August/2009 exceeded the project term of six months and RLG is in default on the repayment of the loan.</p> <p>The proposal attached to the MOU of 3/08/2009 however had some mathematical errors. Firstly, it is difficult to appreciate why 8,000 units of study materials, 7,200 screw drivers are being purchased to train 5,000 persons especially when blowers, power stations, soldering bits, soldering led, and soldering iron are 5,000 units. This introduced an extra cost of GHS294, 000 that MOYS should not have paid.</p> <p>Further, training fee was supposed to be for a six months period and the caption "Trainee fees for six months" confirms same. However the computation was done for 12 months as GHS2/trainee/day x 12 months=120,000. This resulted in an excess of GHS60,000. In</p>
			Is contract still active?	YES	
			Has contract exceeded its tenure per MOU?	No	
Is this project similar in Substance to another GOG funded Project?	NO				
Economy	Procurement	1	Was MOU Signed?	YES	
			Was MOU Dated?	YES	
			Was there evidence of financial due diligence in agreeing to the contract?	NO	
			Was there visibility on the process of agreeing to and signing MOUs?	NO	

Value for Money Measure for Module 6	Ranking	Remarks		
				substance therefore, RLG counterpart funding should have been GHS278,760. A similar error occurred with the computation of instructors' fees. MOYS overpaid for instructors fee by GHS108,000.00.
Unit Costs	1	Was there evidence of counterpart funding from service provider?	YES on MOU 3/08/09	The unit cost on the initial MOU OF 3/Aug/09 at GHS467 (GOG portion GHS359) was reasonable. However it is difficult to appreciate the reason for the over 300% increase between August 09 and July 2012 as well as a substantial change in the terms of the contract in favor of RLG.
		Was it possible to confirm actual execution?	No	

DRAFT

Module 7	Youth Enterprise and Skills Development Centre
Objective	Train and set up youth in sustainable self employment Ventures
Service Provider	YESDEC
Underlying Share Holder	Joseph Agyapong
Date contract begun	15 th February 2011
Date Contract Expires	No fixed time. Term tied to the training and setting up of 40,000 persons
Number of persons estimated by MOU to be trained and/or employed	40,000 persons (training will be three months per beneficiary)

The relevant terms of the MOU are summarized as follows

- a) YESDEC to provide 40,000 persons with the requisite start up machinery /equipment, needed for commencement of business, on a hire purchase basis. Beneficiaries will pay for equipment over a two year period.
- b) YESDEC to equip beneficiaries and/or trainees with technical, and business management skills to enable them successfully run their business.
- c) YESDEC to provide management services to beneficiaries of the program
- d) MOYS to bear the cost of three months training per beneficiary set at GHS1,000 per trainee.

Statement of Account

GYEEDA records indicate no liability to YESDEC and total payments made as at 30th of April, 2013 was GHS4m. This suggested that 4,000 persons had been trained. YESDEC submitted a statement acknowledging receipt of the GHS4m but showing a balance of GHS30,892,000 to be paid. This was a revision of an earlier figure of GHS32,169,000. We are unable to substantiate this figure. YESDECs figure suggests that 34,892 persons have been trained.

	Value for Money Measure for Module 7	Ranking	Remarks		
Effectiveness	Leverage/Replication	4	This module provides opportunity for significant leverage in sustainable employment		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	4	The module aligns with the overarching objective of GYEEDA to create sustainable employment. More importantly, the service provider evidently bears a significant amount of the risk.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	NO	No robust M & E report was sighted to guide decisions concerning payments and renewal of MOUs. All payments and reports sighted were generated by YESDEC and MOYS had no independent review of the project to monitor execution, confirm payment values and number of persons trained.
			Was there evidence of a well executed M & E plan for this project?	NO	
Were you able to adequately confirm number of persons trained?			NO		
Efficiency	Productivity measure	3	The cost per trainee of GHS1,000 whilst comparable to benchmark, is significantly higher than the cost of similar projects implemented by GYEEDA. This is because the training is for three months per trainee. Other projects by GYEEDA have charged less than GHS1,000 for a six months training. This raises questions about the unavailability of a framework in MOYS to guide decisions around accepting or rejecting a financial proposal.		
	Risk Analysis And Mitigation	2	Was it possible to verify the time/costs of payments made to provider, with no efficiencies achieved?	No	It is difficult to appreciate this module in terms of scope as there are no clear outputs. This module is duplicating almost 70% of productivity (actual) of other modules implemented by GYEEDA. For example, the module trains and teaches a wide range of skills including: hair dressing, dress making, headband making, bicycle repair, auto mechanic, poultry, soap making to mention just a few. Virtually all these vocations are covered under other existing modules and no compelling reasons have been provided on the basis for this module.
			Is contract still active?	YES	
			Has contract exceeded its tenure per MOU?	No	
			Is this project similar in Substance to another GOG funded Project?	NO	
Eco no	Procurement	1	Was MOU Signed?	YES	The procurement process was not adequately adhered to with this module
			Was MOU Dated?	YES	

Value for Money Measure for Module 7	Ranking	Remarks		
		Was there evidence of financial due diligence in agreeing to the contract?	NO	Unit cost was reasonable. However it is difficult to appreciate why similar projects under CRAFTPRO had different durations for training.
		Was there visibility on the process of agreeing to and signing MOUs?	NO	
Unit Costs	3	Was there evidence of counterpart funding from service provider?	YES on MOU 3/08/09	
		Was it possible to confirm actual execution?	No	

DRAFT

Module 8	Youth in Oil and Gas
Objective	Train and set up youth in oil and gas industry and provide them with internship and practical opportunities in the oil and gas sector.
Service Provider	Goodwill International Group (GIG)
Underlying Share Holder	Philip Asibit
Date contract begun	2 nd July, 2010
Date Contract Expires	Five years but SHALL be extended by a new contract.
Number of persons estimated by MOU to be trained and/or employed	5,000. 00

The main tenets of this agreement are as follows

- a) GIG and MOYS to engage in a partnership for the operation of an office for resource mobilization and project management which will engage in resource mobilization, investor sourcing, management consulting, capacity building, career development and training services as well as all other youth employment and development related services and product delivery.
- b) GIG and GYEEDA agree to share net proceeds and resources of all projects and programs equally.

Statement of Accounts

Description	GHS 'm	Remarks
MOYS liability under oil and gas training for 4,301 persons	9.194	
MOYS liability for GIG consultancy services in relation to USD 65m Loan/Grant from the World Bank	4.057	Figure was in USD at USD 2,028,605.20
Total payments made	(15.653)	
Overpayment to GIG	2.402	

- a) It will seem from this statement of accounts that GIG was engaged in two services for GYEEDA. These are a training module in oil and gas as well as a financial engineering service for GYEEDA to facilitate the release of funding from the world Bank of USD65m.
- b) Though the funding from the World Bank has not be secured and there are no indications of a definite timeline for its release, GIG has been paid USD2m for this service. No separate contract was sighted that gave indications of the work that GIG was required to do with regard to the World Bank Funding as well as the key milestones to be achieved before payments are made. Facilitation fees and financial engineering services with World Bank financing are rare. Payments were not backed with any supporting information on milestone achieved. Indications are that GYEEDA will pay GIG circa 3.5% of the USD65m. GYEEDA has already paid circa 3% even though the funding has not been secured.
- c) A question of serious conflict of interest is raised with a person doubling as a consultant and a service provider to GYEEDA. Most importantly, there are indications that GIG has not succeeded in securing industrial attachment for the 5,000 persons (GYEEDA portion)

trained. This raises questions about the execution effectiveness and the value of payments made by MOYS under the contract. It is doubtful if there are enough jobs for the circa 100,000 persons trained under this module (MMDAs also paid for training of some personnel).

- d) GIG must refund the circa USD2m as well as the overpayment of GHS2m on its accounts. Per the tenets of the MOU, GYEEDA is supposed to get 50% of the revenues from the training of the extra circa 95,000 persons. No evidence exists that this has been paid.
- e) There are serious questions on the credibility and capacity of the chief executive of Goodwill Consulting with regards to his ability to execute. References provided of past experience in similar areas of business were not credible. In our opinion, Goodwill Consulting had no capacity to execute on the terms of the contract and had no previous experience in facilitating and/or engineering financing of even lesser amounts.

Module 9	Youth in Sanitation
Objective	Waste Management and other related services to District Assemblies.
Service Provider	Zoomlion Company Limited
Underlying Share Holder	Joseph Agyapong
Date contract begun	1 st March 2011
Date Contract Expires	Two years ending 28 th February 2013
Number of persons estimated by MOU to be trained and/or employed	37,700

Payment Schedule under the Contract

GHS	1/03/09-1/03/11	1/03/11-31/12/11	1/1/2012 to date
Beneficiary Allowance	50	50	100
Mgt. Fees	330	300	400
Total	380	350	500
Approved By	MOYS	GYEEDA/MOYS	MOLG-Samuel Ampofo

Statement of Account

		GHS m
Balance B/F		114.51m
Invoice for Jan – March 2013	37,700 @ 500	56.55m
Payment Jan –April 2013		(21.31m)
May 2013 Payment		(56.55m)
Deductions	Overcharge for tricycle and motorbike (see below)	(74.20m)
Amount Owed to Zoomlion		19.0m

DRAFT

	Value for Money Measure for Modules 9 & 10	Ranking	Remarks		
Effectiveness	Leverage/Replication	4	This module provides opportunity for significant leverage in sustainable employment as well as related improvement in health.		
	Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	4	The module aligns with the overarching objective of GYEEDA to create sustainable employment.		
	Relevance and Robustness of Indicators for measuring execution and delivery.	1	Are there any indicators for monitoring and evaluating project?	NO	The contract does not provide adequate visibility of KPIs for measuring success and does not establish a baseline for effective measurement.
		Was there evidence of a well executed M and E plan for this project?	NO		
		Were you able to adequately confirm number of persons trained?	NO		
Efficiency	Productivity measure	3	GYEEDA module controllers and Regional Coordinators had no control over the activities of Zoomlion and therefore it was difficult to measure execution effectiveness. The management fee schedule provided by Zoomlion, suggests a serious misuse of the public purse and was based on erroneous mathematics. This raises serious questions about the basis for the approval of rates under GYEEDA for all its modules.		
	Risk Analysis And Mitigation	2	Was it possible to verify the timely outputs of payments made to providers? with no efficiencies achieved	No	<p>Regional Coordinators and management of GYEEDA integrated by sequential serious concerns about the lack of responsibility in the operations of Zoomlion and placed suspicion that</p> <ul style="list-style-type: none"> Adequate productivity by Zoomlion. Efficient with the efficiency in the ground. The Committee and other members likely the absence of effective monitoring of the activities of Zoomlion affected the execution effectiveness of the module not to mention the fact that the management fee was excessive. <p>The nature of this contract makes it necessary for Zoomlion to deal with multiple government agencies and this affects the credibility of any independent monitoring with regard to its activities. As an example, contrary to the express opinion of the National</p>

	Value for Money Measure for Modules 9 & 10	Ranking	Remarks		
			Is contract still active?	YES	Coordinator of GYEEDA, Zoomlion effectively lobbied the Minister of Local Government to increase their rates from GHS350 to GHS500. Additionally, The Committee understands that Zoomlion has signed a separate contract with all MMDAs the contents of which are difficult to substantially differentiate from the contract with GYEEDA. Whilst an attempt was made by Zoomlion to offer an explanation in order to differentiate the contracts, the explanation was not convincing and therefore calls into question the essence of the contract with GYEEDA.
			Has contract exceeded its tenure per MOU?	No	
			Is this project similar in Substance to another GOG funded Project?	NO	
Economy	Procurement	1	Was MOU Signed?	YES	Zoomlion suggests that, it was approached by GYEEDA and the MOYS to take over the sanitation module and did not submit any proposal. This is a serious breach of the procurement Act. Evidently no due process was followed.
			Was MOU Dated?	YES	
			Was there evidence of financial due diligence in agreeing to the contract?	NO	
			Was there visibility on the process of agreeing to and signing MOUs?	NO	
	Unit Costs	1	Was there evidence of counterpart funding from service provider?	YES on MOU 3/08/09	The management fee element of the cost was excessive (Please see analysis below). This module imposes significant burden on the district assemblies' common fund.
		Was it possible to confirm actual execution?	No		

Management Fees

A schedule provided by Zoomlion to support the amount of management fees raises serious value for money issues. We have analyzed below a few of the cost lines within the schedule to reveal the significant windfall profits that Zoomlion is making. In the schedule that Zoomlion provided, Zoomlion suggests that at a management fee rate of GHS400, it is making a loss of circa GHS18 per beneficiary. Aside being illogical, it is also inaccurate and deceptive.

Cost Item	Amount charged	Total per Month for estimated 37,700 beneficiaries	Remarks
Tricycle Replacement Charge	41.48/beneficiary/month	1,563,796.00	By Zoomlions own admission, the cost of a fully fitted tricycle is GHS1,200 and they are replaced every two years. The total number of tricycles in circulation is less than 10,000 (about 6,000). Even assuming 10,000 tricycles, Zoomlion requires only GHS12m every two years to replace them but charges the MOYS GHS37.5m an excess of over GHS25.5m
Tricycle repair cost	25.22/beneficiary/month	950,794.00	By Zoomlions own admission, the tricycles are robust and hardly breakdown yet MOYS pays GHS22.82m over the term of the contract to repair them. The cost of repair is almost double the cost of purchase. This is inappropriate.
Motor bike Charge	54.86/beneficiary/month	2,068,222.00	Zoomlion suggests that it buys motorbikes for its supervisors (numbering about 600) and replaces them every two years. Zoomlion suggests that the cost of a motorbike is circa GHS1,500, meaning that Zoomlion requires GHS900K to replace them every two years. MOYS however pays GHS49.64 over the two years period for motorbikes. This is an overcharge of circa GHS48.7m
Operational, Technical and General overheads	164.4/beneficiary/month	6,197,880.00	This represents 40% of the management fee and is significantly high.

CHAPTER EIGHT

8 CONCLUSIONS AND RECOMMENDATIONS

8.2 CONCLUSIONS

The deployment of larger numbers of beneficiaries and evolution of NEW modules, has clearly occurred at a much faster pace than the systems, processes and regulations governing the GYEEDA. Consequently there is a pressing need to review the governing framework to fill gaps and deal with various weaknesses that it has and that could potentially undermine this extremely relevant initiative.

A harmonized and clearly defined framework will go a long way to change the negative impression many key stakeholders as well as citizens have of the management regime but which do not take away from the validity of the concept. This will require actions at the highest possible policy levels as well as thorough and objective analysis of issues raised.

If key stakeholders can seize the moment, there are significant benefits to be accrued through a proper governance framework and positioning of the GYEEDA programme nationally and internationally, as other countries in the sub-region have been trying to adopt and adapt the Ghana model.

GYEEDA does not have an adequate system to regulate the orderly allocation of duties and responsibilities, and monitoring of performance. Information flow and feedback, both amongst top management personnel as well as the generality of staff, at the Head Office, the Regions and the Districts, were highly unsatisfactory. GYEEDA lacks a staff appraisal system. This has partly resulted in the absence of a defined reward and sanctions system. Typically, this leads to an environment where staffs think that hard work does not pay off and poor services will go unpunished. Consequently, “anything goes” and there is little or no motivation to deliver quality services to GYEEDA’s ultimate clients, the beneficiaries.

GYEEDA management team members as well as Regional Coordinators the organizational learning profile below is obtained. It demonstrates that GYEEDA is weak in all the eight (8) cardinal areas of information gathering, dissemination and utilization that make up a Learning Organization. The weakest areas being (i) developing an organizational memory and (ii) creating a supportive culture for learning.

It is also critical that recommendations from previous Auditor General’s Reports are implemented without delay.

communication and information dissemination down the hierarchy is poor.

The new structure approved in 2012 provides a fairly good basis for a re-organisation of the Programme.

8.3

RECOMMENDATIONS

- a. For an initiative that was started 7 years ago as an ad-hoc measure to respond to the demands of the time and a possible threat to national security, the lack of a holistic impact assessment and review has been the bane of its achieving its key objectives. Thus, commissioning an Impact Assessment and Review of the program was rightfully, both timely and necessary
- b. Within a global context, the significance of GYEEDA can be weighed against the rising youth unemployment in developed European Countries such as Spain, Italy and France. Also as the world looks to Africa to provide the remedy to global economic growth, the mismatch between economic growth and rising youth unemployment on the continent has become a topical issue of concern. It is therefore imperative that the GYEEDA initiative, of which governments and countries the world over continue to laud the government of Ghana for, and has become a case study of interest, is disbanded of its band-aid approach that informed its establishment, to take on a long term sustainable problem-solving for the benefit of the youth of Ghana
- c. Understandably, the bedrock of the spirit of the committee's work was to understand the factors that are militating against the achievements of the set objectives of GYEEDA and appropriately recommend remedial measures where necessary
- d. As made evident in the report, a harmonized and clearly defined framework will go a long way to reposition GYEEDA to achieve its objectives. Such a move will also whip up the needed interest and participation of stakeholders and the general public in the program. Government must have the political will and commitment to take the necessary actions that are needed for the viability of the project, in the supreme interest of the Country.
- e. Until a better policy is initiated to address the issue of youth unemployment, GYEEDA remains the one purposeful tool in the hands of government to address this. And considering the rising youth unemployment that confronts the country, any other policy can only be an addition to government's arsenal and not a substitution. It is therefore important for government and stakeholders to seize the moment and take the needed corrective steps to make GYEEDA government's flagship project in the area of addressing youth unemployment.

ANNEXES

a. Value for money rating scale definition

Value for Money Measure definition	1	2	3	4	5
Leverage/Replication	No leverage or wider effects identified No or very low potential for additional benefits (e.g. scale-up, multiplier or replication) identified	Some leverage of other activities /investment and wider effects identified Limited potential for additional benefits (e.g. scale-up, multiplier or replication) identified	Leverage of other activities /investments described and supported by some evidence Some potential for additional benefits (e.g. scale-up, multiplier or replication)identified	Leverage of other activities /investments and wider effects described, and supported by strong evidence Considerable potential for additional benefits (e.g. scale-up, multiplier or replication)identified	Leverage of other activities /investments and wider effects described with evidence that shows significant potential for expansion or replication Very high potential for additional benefits (e.g. scale-up, multiplier or replication) identified
Alignment with Overarching GYEEDA Mission, relevance and robustness of Module.	Little or no likelihood outputs will deliver purpose Too little information on assumptions to assess effects on outcomes Risk of not achieving purpose very high	Outputs do not meet 'necessary and sufficient' rule Assumptions are questionable and insufficiently detailed Risk of not achieving purpose high	Outputs are necessary and sufficient to deliver purpose Some assumptions about externalities realistic and credible; some questions about coverage and/or depth Some risk of underachieving but managed to enable achievement of purpose	Outputs are necessary and sufficient to deliver purpose Realistic and credible assumptions about externalities, good coverage and depth Low risk of underachieving; likely will achieve purpose•	Outputs are necessary and sufficient to deliver purpose Realistic and credible assumptions, analyzing key externalities insufficient depth• Probable will achieve or exceed purpose
Relevance and Robustness of Indicators for measuring execution and delivery.	Indicators are largely neither relevant nor robust. Indicators are non existent Relevance=clear, rule-driven, causally linked, gendered, pro-poor and cross-sectoral. Robust=data to support indicators	Indicators have many significant weaknesses in terms of relevance and robustness. Relevance=clear, rule-driven, causally linked, gendered, pro-poor and cross-sectoral. Robust=data to support indicators (and base-line) are available, accessible,	Indicators have some significant weaknesses in terms of relevance and robustness. Relevance=clear, rule-driven, causally linked, gendered, pro-poor and cross-sectoral. Robust=data to support indicators (and base-line) are available, accessible, credible, own-able and	Indicators are mostly relevant and robust. Relevance=clear, rule-driven, causally linked, gendered, pro-poor and cross-sectoral. Robust=data to support indicators(and base-line) are available, accessible, credible, own-able and disaggregate-able	Indicators are relevant and robust. Relevance=clear, rule-driven, causally linked, gendered, pro-poor and cross-sectoral. Robust=data to support indicators (including base-line)are available, accessible, credible, own-able and disaggregate-able.

	Value for Money Measure definition	1	2	3	4	5
		(and base-line) are available, accessible, credible, own-able and disaggregate-able.	credible, own-able and disaggregate-able	disaggregate-able		
Efficiency	Productivity measure	Cost of activities/outputs higher than similar programmes & no mitigating factors identified No evidence that value of outputs is optimized Weak or no activity schedule and milestones Weak, no efficiencies and very poor input-output ratios	Cost of activities/outputs higher than similar programmes and few mitigating factors identified Little evidence that value of outputs is optimized Activity schedule and milestones insufficiently well planned for delivering timely outputs Poor productivity, with no efficiencies	Cost of activities/outputs comparable with similar programmes Some evidence that value of some outputs is optimized (e.g. through timing of delivery, increase in proportion of output; decrease in proportion of input) Activities planned in integrated, sequenced way but milestones poor on timing and delivery Adequate productivity with some efficiencies achieved	Cost of activities/outputs comparable with similar programmes Good evidence that value of some outputs is optimized (e.g. through timing of delivery, increase in proportion of output; decrease in proportion of input) Integration and sequencing of activities supports delivery and measurement of productivity (actual ÷ planned) Efficient with good inputs-outputs ratio and performance likely	Cost of activities/outputs comparable with similar programmes Strong evidence that value of critical outputs is optimized e.g. through timing of delivery, increase in proportion of output; decrease in proportion of input. Integration and sequencing of activities supports delivery and measurement of productivity (actual ÷ planned) Very efficient with high productivity ratio and performance expected
	Risk Analysis And Mitigation	Poor timing of outputs analysis, • Poor productivity, insufficiently efficient sensitive Risk analysis poor Unsatisfactory monitoring tools and planning for risk mitigation Does not address or manage risk	Conflict analysis weak, some milestones not met Adequate relationships the Risk analysis weak. some achieved Few monitoring tools identified and some planning for risk mitigation. Partially addresses and manages risk	Conflict analysis captures milestones, trajectories, productivity & planned Efficient Performance Risk analysis covers main threats to programme outputs and purpose. Monitoring tools described; planning includes risk mitigation strategies and	Grounded in well researched sequencing and comprehensive measurement of productivity (actual ÷ planned) main threats and assessment of performance expected Provides good overall risk level. Monitoring tools and planning includes risk mitigation and making	Grounded in well researched and comprehensive conflict analysis of conflict-sensitive Risk analysis covers key and provides comprehensive assessment overall risk level. Monitoring tools and planning includes risk mitigation and making timely adjustments across

	Value for Money Measure definition	1	2	3	4	5
				making timely adjustments. Addresses risk of negative impacts and manages risk	timely adjustments. Addresses risk of negative impacts and balances inherent risks with returns expected	identified activities, modalities and partnerships Addresses risk of negative impacts and balances inherent risks with returns expected in significantly difficult
Economy	Procurement	No discernable use of procurement to manage or reduce costs	Some identifiable management of costs through procurement. Ongoing monitoring of procurement costs not identified. Little or no assessment of effect of procurement savings on outputs/outcomes. Costs are managed through procurement	Costs managed and increased economies identified through procurement. Ongoing monitoring of procurement costs planned Risks to outputs/outcomes identified. Costs are managed and reduced through procurement	Costs reduced, and supported by evidence of savings achieved through better use of procurement. Ongoing monitoring of procurement costs planned Risks to outputs/outcomes identified and assessed. Costs are managed well and effective savings found	Significant cost reductions achieved through better use of procurement, supported by evidence. Ongoing monitoring of procurement costs planned Risks to outputs/outcomes identified, assessed and minimized. Costs are significantly reduced and managed to very good effect
	Unit Costs	Very high cost compared with benchmarked unit cost (BM). No mitigating factors identified which explain and justify additional cost.	Cost is above BM. Few mitigating factors explained which justify additional cost. Cost exceeds BM and is not delivering adequate returns	Cost comparable with BM. No additional benefits identified. Cost is comparable and delivering adequate returns	Cost comparable with BM. Some additional benefits described and quantified. Cost is comparable and represents good return	Cost is below BM. Some additional benefits described and quantified Cost is lower by wide margin and represents excellent return

	Value for Money Measure definition	1	2	3	4	5
		Cost exceeds BM by wide margin, and represents poor return				

b. List of Interviewees

DATE	NAME	TELEPHONE NO.
15/4/2013	<ol style="list-style-type: none"> 1. Alhaji Abdulai Yakubu 2. Betty Mensah 3. Nuru Hamidan 4. Ibrahim Alhassan 5. Tapsoba Alhassan 6. Selasi Attipoe 7. Sulemana Ibrahim 8. Gbenyo Eric 9. Mohammed Pelpuo 10. Patrick Djator 11. S. M. Alhassan 12. James Kofi Fonu 13. Joseph Kwesi Holison 14. Hon. Abolimbisa Roger 15. Pele Abuga 	
1704/2013	16. Manasseh Azure Aminu	0262784767

18/4/2013	17. Ibrahim Alhassan	02453992482
18/4/2013	18. Sulemana Ibrahim	024888
18/4/2013	19. Nuru Hamidan	0244990966
18/4/2013	20. Betty Mensah	0208123819
18/4/2013	21. Gbenyo Eric	0545
18/4/2013	22. Mohammed Pelpuo	0244091620
19/4/2013	23. Selasi Attipoe Fittz	
19//2013	24. Partick Djator	
24/4/2013	25. Joseph Kwesi Holison	0244813464
24/4/2013	26. Nuru Hamidan	0244996160
25/4/2013	27. Betty Mensah	0208123879
25/4/2013	28. Kofi Fonu Kpatakpa	0540898632
26/4/2013	29. Nuru Hamidan	
29/4/2013	30. Patrick Djator	
29/4/2013	31. Gbengo Eric	
29/4/2013	32. Mohhamed Pelpuo	
29/4/2013	33. Abolimbisa Roger	0243439374
30/5/2013	34. Sulemana Ibrahim	0248880063
30/5/2013	35. Salasi Attipoe Fittz	0244982729
30/5/2013	36. Alhassan Ibrahim	0245399248

2/5/2013	37. Kweku Adu-Mensah	020780071
3/5/2013	38. Tapsoba Alhassan	0244464346
6/5/2013	39. Solomon Afutu Quartey 40. Joshua Attah Mensah 41. Adam Mohammed Aminu 42. Jessie Ekumebu 43. James Opoku-Worae 44. Nana Osiebi Quansah 45. Joseph Nelson 46. Kopanamo James Kojo 47. Omar Ibrahim N. 48. Saani Nurudeen	0244452269
13/5/2013	49. Florence A. Larbi 50. Alex Botchwey 51. Joacim Sarifat 52. Lawrence Laryea 53. Joseph Agyepong	
13/5/2013	54. Prosper Harrison Addo 55. Appiah Isaac	0244304730 0277803440
14/5/13	56. F. A. Zummeley 57. Prosper Harrison 58. Erick B. Houadjeto	
14/5/2013	59. Stephen Addai	

	<p>60. Eric Addae</p> <p>61. Benjamin Ampoma-Boateng</p> <p>62. Immanue Akye-Cofie</p> <p>63. Oscar Provencal</p> <p>64. Beatrice Amponsah</p> <p>65. T. S. K. Williams</p> <p>66. Joshua Agyeman</p>	
15/5/2013	<p>67. Prosper Harrison Addo</p> <p>68. Benosus Kanoseh</p> <p>69. Martison Obeng-Agyei</p> <p>70. Henry Kangah</p> <p>71. Erick B. Houadjeto</p>	<p>0244304730</p> <p>0281017788</p> <p>0266000196</p> <p>0277769969</p> <p>0244312499</p>
15/05/2013	<p>72. Appiah Isaac</p> <p>73. Prosper Harrison Addo **</p> <p>74. Roland Ajetunmobi</p> <p>75. Jacob Abaapoh</p> <p>76. Erick B. Houadjeto**</p>	
16/5/2013	<p>77. Assibi</p>	
	<p>78. Elorm Attopoe</p> <p>79. Benjamin Ampoma-Boateng</p> <p>80. J. Amartey</p> <p>81. Enam Gbekoh</p> <p>82. Dawood Gyamfi</p>	
17/5/2013	<p>83. Awal Mohammed</p> <p>84. Seidu Agongo</p>	

	85. Seidu Amadu	
17/5/2013	86. Anthony Akwetea-Mensah 87. Prosper Harroson Addo*** 88. Erick B. Houadjeto***	
20/5/2013	89. Clement Ayamga 90. Isaac Tuggun	
20/5/2013	91. Michael Bugri	
20/5/2013	92. Michael Vealle	
20/5/2013	93. Maame B. Nketsiah 94. Derick Badger 95. Ben Anin Amponsah	0202223222 0244381780
20/5/2013	96. Theresa Amoah 97. Edem Ayitey	0244541137 0202070052
21/5/2013	98. William Akuffo	0244238793
21/5/2013	99. Michael Bugri 100. Michael Vealle	0244667608 0241303011
21/5/2013	101. Jennifer Brock 102. Enam Appiah Oto	0262649612 0247258922
21/5/2013	103. Rev. Joyce Irene Okailey Ofei	0203116655
21/5/2013	104. Seidu Wanaah Saaka	0277419624
	105. Nuru Hamidan	
	106. Sulemana Ibrahim	
	107. Selasi Attipoe-Fittz	
	108. Eric Gbenyo	

	109.Tapsoba Alhassan	
	110.Alhassan Ibrahim	
	111.Joseph Kwasi Holison	
	112.Robert Mensah Akpedonu (NC Secretariat)	
	113.Nihad Mohammed Sani (NC Secretariat)	
	114.Samual Kwara (HRA Project Assistant)	
	115.Amina Ami (National Service Personnel)	

c. Assessment/Review Questionnaires

No	Document	Checked	Comment(s)
1.	Baseline		
2.	Strategic Plan document (2006 to date)		
3.	Annual Work Plans (2006 to date)		
4.	Departmental Annual Workplans		
5.	Departmental Quarterly Workplans/ Activity Schedules		
6.	Institutional Framework/Organogram		
7.	Annual Monitoring and Evaluation Plan		
8.	Quarterly M & E plans		
9.	Annual Institutional Budget based on Workplan		
10.	M & E reports		
11.	Evidence of Action on M & E reports		
12.	Schedule of Management Meetings		
13.	Management Meeting Minutes		
14.	Evidence of Deadlines & Responsibilities in Minutes		
15.	Reflection of Actionable /Outstanding Items in subsequent minutes.		
16.	Job Descriptions and Role definition		
17.	Board Minutes		
18.	Regular Departmental Meetings		
19.	Minutes of Departmental Meetings		
20.	Quarterly Departmental Reports		
21.	Document/Letter Dispatch Book		

22.	Document/Letter Receipt Book		
23.	Hard Copy Filing System		
24.	Soft Copy Filing System		
25.	Staff Member files (Profile/CVs etc)		
26.	Total No. of Staff/Categories and Location		
27.	Pay slips		
28.	Harmonized Annual Reports (2006 to date)		
29.	Staff Appraisals		
30.	Equipment Procurement File		
31.	Asset Coding and Inventory Book (NB:31)		
32.	Office/Staff ratio (all levels)		
33.	ICT facilities (all levels)		
34.	MIS, pass words and policy (all levels)		
35.	MIS backup systems		
36.	Transport Logistics (all levels)		

d. **GYEEDA General Management Staff Interview Guide**

“IMPACT ASSESSMENT AND REVIEW REPORT”

Questions

- 106. Please briefly how the programme started and how you got on board.
- 107. Provide some information on your background and role in GYEEDA.
- 108. What modules are being run and how are they managed and implemented?
- 109. What have been the achievements to date?
- 110. What have been the challenges?
- 111. What would be your recommendations?
- 112. Any other comment you would like to make or question you would want to ask?

GYEEDA INTERVIEW GUIDE

“IMPACT ASSESSMENT AND REVIEW REPORT”

Questions

1. QUALITY AND RELEVANCE OF DESIGN

113. Please briefly describe how and when you joined the project/module?
114. When did you or when will you exit?
115. What activities/equipment have you benefitted from under the project/module? Please List.
116. On a scale of 1-10, how would you rank the relevance of the project/module to your needs?
117. Does the project/module make sense?
118. Is the current project/module structured adequately to obtain the targeted results?

2. EFFECTIVENESS AND IMPACT

1. Has the project/module been able to make a difference to your life? Yes/No
2. Please explain your previous answer with reasons? Please list any outputs that is inputs/equipment/knowledge gained, outcomes that is improvement in life/livelihoods and impact. *(Look out for quantitative figures for example increase in income etc.)*

3. EFFICIENCY OF PLANNING AND IMPLEMENTATION

1. Was the project/module executed according to schedule?
2. What are some of the activities you were involved in?
3. Did you face any problems with the executing agency/implementing partner as a beneficiary?
4. Was any monitoring done by GYEEDA officials? Yes/No and how regularly?

5. SUSTAINABILITY

1. Do you think this project/module is sustainable?
2. Which outcomes are likely or unlikely to be sustainable, why? and what can be done?

6. REPLICATION

1. Can the project be easily replicated elsewhere? Why do you think so?

7. ACHIEVEMENTS AND LESSONS LEARNT

1. What are the key successes/lessons learnt chalked by the project/module?
2. What are the key successes/lessons learnt you have learnt or had
3. What expected and unexpected impact has the project had on you and others?

8. CHALLENGES

1. Any design or concept challenges?
2. Any management/implementation challenges?
3. Any target meeting challenges?
4. Any other challenges?

9. DOCUMENTS

1. Please review/check the following: appointment letters, take pictures of beneficiaries, obtain contact details of beneficiaries – telephone/e-mails, existence of regular regional or district level reports on module implementation.

e. Learning Needs Organizational Questionnaire

Your Project
Your Country
Number of Years GYEEDA Staff Experience

Thank you for taking time to complete this questionnaire. Those who have tried it found that it takes around 15 minutes

Characteristic	Strongly disagree	Disagree	Somewhat agree	Agree	Strongly agree	Comments (Optional)
1. Staff are rewarded for the contribution they make to GYEEDA learning						
2. GYEEDA uses systematic procedures for the regular monitoring, review and evaluation of all its project, programme and advocacy activity						
3. All GYEEDA staff who have dealings with the 'outside world' are expected to gather and share relevant information.						
4. Information flows freely throughout GYEEDA, crossing teams, groups and locational boundaries without hindrance						

5. Learning from experience is seen as ‘everyones business’ and not left to nominated units or senior managers						
6. GYEEDA has mechanisms for ‘remembering’ the experience of its current and previous work through the development of highly accessible databases, resource / information centres and data retrieval systems.						
7. The development of strategy is deliberately organised as a learning process with feedback loops incorporated to enable continuous improvement in the light of experience						
8. GYEEDA systematically uses its learning to improve its own practice and influence the policy and practice of other organisations or agencies						
9. GYEEDA writes up and publishes its experience for a wider readership without using unnecessary technical jargon						
10. Policy making involves people at most levels in GYEEDA, according to what they can contribute to the process and not simply their status						
11. All written reports and key documents are cross-referenced and made easily accessible to all staff.						
12. Monitoring and evaluation reports and field visit reports are routinely analysed to identify what has been learned from the work and what lessons could be applied in the future						
13. GYEEDA has a wide range of mechanisms for sharing experience between staff in different teams, sections, departments and locations						
14. GYEEDA enters into open co-operation with other organisations to share and encourage mutual learning from each other’s experience						
15. GYEEDA has enough built in ‘spare capacity’ to allow staff to take time out to reflect on their work experience and learn lessons from it.						

16. Sharing experience and knowledge in GYEEDA is given a high priority even when time and other resources are limited						
17. Senior managers create a climate which encourages experimentation and acknowledges that mistakes are an inevitable part of this						
18. GYEEDA continually enables individuals to tell others about important lessons they have learnt in order to constantly expand the organisations base of explicit wisdom.						
19. GYEEDA encourages its staff to develop a wide range of contacts with other agencies and to actively learn from their experience						
20. It is easy to access information on the lessons learned from other parts of GYEEDA.						
21. GYEEDA is skilled at converting raw information from evaluations into useable wisdom						
22. GYEEDA is not vulnerable to losing its experience when individuals leave. For example, staff who leave the organisation go through a systematically recorded de-briefing to ensure that GYEEDA retains its knowledge.						
23. The system of planning, accounting, budgeting, financial reporting and other management processes are organised to assist learning.						
24. GYEEDA has a strategy for scaling up its impact which reflects the learning it has developed on 'what works'						
25. GYEEDA changes its practice and priorities to reflect new knowledge and insights in its efforts to constantly improve its effectiveness.						
26. Learning is built into GYEEDA through the development of systems, operational procedures and other ways of sharing the lessons gained from individuals' experience.						

27. GYEEDA has a systematic database of all its project and programme work which can enable staff and 'outsiders' to identify where expertise resides						
28. GYEEDA regularly identifies a theme of work and draws conclusions based on an analysis of all its practice experience and an understanding of the current 'state of the art.'						
29. Staff are encouraged to share information using electronic media such as the internet and bulletin boards						
30. Staff are encouraged to visit other organisations and are expected to write up and share what they have learned from their visit						
31. Individuals, groups and sections view each other as working partners and constantly strive to find out and meet each others' expectations and needs						
32. Resources and facilities for individual development are made available to all members of GYEEDA						
33. People feel free to enquire about and challenge each others' (and their own) assumptions and biases.						
34. People at all levels of GYEEDA are encouraged to learn regularly and rigorously from their work and feed such learning to other parts of the organisation						
35. GYEEDA is linked to a wide range of networks and uses its contacts with other agencies to gather useful knowledge and skills						
36. GYEEDA staff are skilled at making their personal knowledge and wisdom available to others						
37. GYEEDA uses a continuous improvement approach when analysing the knowledge and experience gained from its practice.						

38. The library is given sufficient prominence and is resourced adequately to enable GYEEDA to keep its records up to date						
39. The learning gained by one part of GYEEDA is quickly made available to others even if at first it appears of little immediate relevance						
40. GYEEDA is constantly building its capacity and innovating based on what it has learned.						

f. **The Organizational Cultural Assessment Tool (OCAT)**

Diagnosing Organizational Culture

Please check your answers to be sure that you have assigned only one “4” one “3” one “2” and one “1” for each phrase in the “existing” column and for each phrase in the “preferred” column.

Ranking key: 4=the dominant view or your most preferred alternative

3=the next most dominant view or preferred alternative

2=the next most dominant view or preferred alternative

1=the least most dominant view or preferred alternative

EXISTING PREFERRED
CULTURE CULTURE

1. Members of the organization are expected to give first priority to

- | | | |
|-------|-------|--|
| _____ | _____ | a. meeting the needs and demands of their supervisors and high-level people in the organization |
| _____ | _____ | b. carrying out the duties of their own jobs; staying within the policies and procedures related to their jobs |
| _____ | _____ | c. meeting the challenge of the task, finding a better way of doing things |
| _____ | _____ | d. co-operating with the people with whom they work, to solve personal problems |

2. People who do well in the organization tend to be those who

- 1. know how to please their supervisors and are able and willing to use power and politics to get ahead
- 2. ~~play~~ by the rules, ~~work~~ within the system, and strive to do things correctly.
- 3. ~~are~~ technically competent and effective, with a strong commitment to getting the job done
- 4. build close working relationship with others by being co-operative, responsive and caring

3. The organization treats individuals

- 1. as “hands” whose time and energy are at the disposal of persons at higher levels in the hierarchy
- 2. ~~as~~ “employees” whose time and energy are purchased through a contract, with right and obligations for both sides
- 3. as “associates” or peers who are mutually committed to the achievement of common purpose
- 4. as “family” or friends who like being together and who care about and support another

a. People are managed, directed or influenced by

- _____ a. people in positions of authority, who exercise through power through the use of reward and punishments
- _____ b. the systems, rules and procedures that prescribe what people should do and the right way of doing it
- _____ c. their own commitment to achieving the goals of the organization
- _____ d. their own desire to be accepted by others and to be good members of their work group

a. Decision-making processes are characterized by

- _____ a. directives, orders and instructions that come down from high levels
- _____ b. the adherence to formal channels and reliance on policies and procedures for making decisions
- _____ c. decisions being made close to the point of action, by the people on the spot
- _____ d. the use of consensus decision-making methods to gain acceptance and support decisions.

4. Assignment of tasks or jobs to individuals are based on

- _____ a. the personal judgments, values and wishes of those in position of power
- _____ b. the needs and plans of the organization and the rules of the system (senior qualification, etc)
- _____ c. matching the requirements of the job with the interest and abilities of the individuals
- _____ d. the use of consensus decision-making methods to gain acceptance and support decisions.

5. Employees are expected to be

- _____ a. hard working, compliant, obedient, and loyal to the interest of those to whom they report
- _____ b. responsible and reliable, carrying out the duties and responsibilities of their jobs and avoiding actions that could surprise or embarrass their supervisors
- _____ c. self-motivated and competent, willing to take the initiative to get things done, willing to challenge those to whom they report if that is necessary to obtain good results
- _____ d. good team workers, supportive and co-operative, who get along well with others

a. Managers and supervisors are expected to be

- _____ a. strong decisive, firm but fair
- _____ b. impersonal and proper, avoiding the exercise of authority for their own advantage
- _____ c. democratic and willing to accept subordinates' ideas about the task
- _____ d. supportive, responsive and concerned about the personal concerns and needs of those whose work they supervise

b. It is considered legitimate for one person to tell another what to do when

- _____ ~~8.~~ he or she has more power, authority, or clout in the organization
- _____ ~~9.~~ It is part of the responsibilities included in his or her job description
- _____ 10. he or she has greater knowledge and expertise and uses it to guide the other person or teach him or her to do the work
- _____ ~~11.~~ the other person asks for his or her help, guidance or advice

c. Work motivation is primarily the results of

- _____ a. hope for rewards, fear of punishment or personal loyalty to the supervisor
- _____ b. acceptance of the norm or providing a “fair day’s work for a fair day’s pay”
- _____ c. strong desire to achieve, to create and to innovate and peer pressure to contribute to the success of the organization
- _____ d. people wanting to help others and to develop and maintain satisfying working relationships

d. Relationships between work groups or departments are generally

- _____ a. competitive, with both looking out for their own interests and helping each other when they can see some advantage for themselves by doing so.
- _____ b. characterized by indifference toward each other only when it is convenient or when they are directed by higher levels to do so
- _____ c. co-operative when they need to achieve common goals people are normally willing to cut red tape and cross organizational boundaries in order to get the job done
- _____ d. friendly, with a high level of responsiveness to requests for help from other groups

e. Inter group and interpersonal conflicts are usually

- _____ a. competitive with both looking out for their own interests and helping each other only when they can see some advantage for themselves by doing so
- _____ b. avoided by reference to rules, procedures and formal definitions of authority and responsibility
- _____ c. resolved through discussions aimed at getting the best outcomes possible for the work issues involved
- _____ d. dealt with in a manner for that maintains good working relationships and minimizes the chances of people being hurt

f. The larger environment outside the organization is responded to as though it were

- _____ a. a jungle, where the organization is in competition for survival with others
- _____ b. an orderly system in which relationships are determined by structures and procedures and where everyone is expected to abide by the rules
- _____ c. a competition for excellence in which productivity, quality and innovation bring success
- _____ d. a community of interdependent parts in which the common interests are most important

g. If rules, systems or procedures get in the way, people

- _____ a. break them if they have enough clout get by with it or if they think they can get away with it without being caught
- _____ b. generally abide by them or go through proper channels to get permission to deviate from them or have them changed
- _____ c. tend to ignore or by-pass them to accomplish their tasks or perform their job better
- _____ d. support one another in ignoring or bending them if they are felt to be unfair or to create hardships for others

h. New people in the organization need to learn

- _____ a. who really runs things who can help or hurt them: whom to avoid offending, the norms (unwritten rules) that have to be observed if they are to stay out of trouble
- _____ b. the formal rules and procedures and to abide by them, to stay within the formal boundaries of their jobs
- _____ c. what resources are available to help them do their jobs, to take the initiative to apply their skills and knowledge to their jobs
- _____ d. how to co-operate, how to be good team members, how to develop good working relationships

Please check your answers to be sure that you have assigned only one “4” one “3” one “2” and one “1”

g. Institutional Structural Needs Assessment

c. a. What is the organizational structure currently?

.....
.....

b. Are you satisfied with the current organizational structure? Rank this on a scale of 1-10.

.....

➤ Which strengths and weaknesses have you identified in the organization and in the organizational structure?

.....
.....

d. a. What are the leadership positions at the secretariat level?

.....
.....
.....

1. Are the responsibilities of the leadership positions documented?

.....

2. Are there any weaknesses and strengths of the current leadership positions?

.....
.....

3. What additional skills do you require for better management?

.....
.....

4. Do you have an annual or bi-annual review of leadership? If yes, are they being practiced?

.....
.....

5. Have you received any training? If yes, how has it helped?

.....
.....

1. Organizational Environment Needs Assessment

b. Have you been to any capacity building workshops on project development, preparation of business plans, fund-raising, financial administration or any other workshop that would be useful to the organization? If yes how has it helped?

.....
.....

c. Which strengths and weaknesses have you identified in the organization?

.....
.....

d. What do you do in this organization?

.....
.....

e. What do you do for this organization?

.....
.....

