



Republic of Ghana

**IMPLEMENTATION OF THE NDPC'S MEDIUM-TERM DEVELOPMENT
PLAN UNDER THE POLICY FRAMEWORK: AGENDA FOR JOBS II:
CREATING PROSPERITY AND EQUAL OPPORTUNITY FOR ALL
2022-2025**

**2024
NDPC
ANNUAL
PROGRESS
REPORT**



JANUARY - DECEMBER 2024



**National Development
Planning Commission**

2024 ANNUAL PROGRESS REPORT

(JANUARY TO DECEMBER)

IMPLEMENTATION OF THE NATIONAL DEVELOPMENT PLANNING COMMISSION MEDIUM-TERM DEVELOPMENT PLAN UNDER THE POLICY FRAMEWORK

AGENDA FOR JOBS II: CREATING PROSPERITY AND EQUAL OPPORTUNITY
FOR ALL (2022-2025)

Published by:

National Development Planning Commission,
No.13 Switchback Road, Cantonments,
Accra.

© National Development Planning Commission, NDPC
All rights reserved.

June 2025

Material in this publication may be freely quoted or reprinted, subject to acknowledgement.

This document is available on the NDPC website: www.ndpc.gov.gh





TABLE OF CONTENTS



LIST OF TABLES AND FIGURES	iv
LIST OF ACRONYMS	v
EXECUTIVE SUMMARY	vii
CHAPTER ONE: INTRODUCTION	1
1.1 Background	1
1.1.1 Vision	1
1.1.2 Mission	1
1.1.3 Core Values	1
1.1.4 Functions	2
1.1.5 Medium-Term Policy Objectives	2
1.2 Purpose of Monitoring and Evaluation for the Stated Period	2
1.3 Summary of Achievements of the Implementation of Commission's MTDP	3
1.3.1 Proportion of Annual Action Plan Implemented	3
1.3.2 Overall Medium-Term Development Plan Implementation	3
1.4 Challenges encountered	4
1.5 Process Involved	4
CHAPTER TWO: MONITORING AND EVALUATION ACTIVITIES REPORT	7
2.1 Introduction	7
2.2 Updates on Projects and Programmes	7
2.2.1 Planning Guidelines, 2026-2029	7
2.2.2 District League Table Report	7
2.2.3 Medium-Term National Development Policy Framework	8
2.2.4 National Annual Progress Report	8
2.2.5 SDGs and Agenda 2063 implementation	8
2.2.6 Food and Nutrition Security	9
2.2.7 Strategic collaboration with the African Center for Economic Transformation	10
2.2.8 Community Action Plan (CAP) Guidelines	10
2.2.9 Ghana Macroeconomic Model (GMM) Bi-Annual Forecast Reports	10
2.2.10 Assessment of Sector and District Reports	11



2.2.11 Policy Advisory Technical Support to MDAs	11
2.2.12 Human Capital Development Strategy	12
2.2.13 Planning and Budgeting Concepts and Terminologies	12
2.2.14 Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project	12
2.2.15 Long-Term National Development Perspective Framework (Vision 2057)	12
2.2.16 Strategic Partnerships	12
2.3. Ensuring Sufficient Allocation of Funds for Repair and Maintenance of the Commission's Assets	15
2.4. Update on Disbursements from Funding Sources	16
2.4.1. Updates on Funding Sources	16
2.4.2. Update on Expenditure	17
2.5. Updates on the Commission's Indicators and Targets	19
2.5.1. Improve research and development, innovation and sustainable financing for industrial development	19
2.5.2 Improve plan preparation, implementation and coordination	19
2.5.3 Strengthen monitoring and evaluation systems at all levels	19
2.5.4. Enhance capacity for policy formulation and promote coordination of the development process	20
2.5.5. Build an effective and efficient Government machinery that supports citizens' participation	20
2.6 Update on Critical Development Issues	24
2.6.1 Implementation of SOCO	24
2.6.2 Staff strength of NDPC	24
2.6.3 Trainings Conducted	26
2.6.4 Logistics Analysis	27
2.7 Evaluations conducted	28
2.8. Participatory Evaluation Tools Used and their Results	28

CHAPTER 3: NDPC'S ACTIVITIES TO ENHANCE CAPITAL EXPENDITURE (CAPEX) EFFECTIVENESS AND VALUE FOR MONEY

29

3.1 Introduction	29
3.2 Implementing a Risk-Based Monitoring of Capital Projects	29
3.2.1 Systemic institutional threats	30
3.2.2 Specific Sectoral threats	31
3.3 Reviewing MDAs' CAPEX Proposals and Providing Advice	35
3.4 Capacity Development to improve CAPEX Effectiveness and Value for Money	37
3.4.1 Capacity Development in Monitoring and Evaluation	37





3.4.2 The Commission's visits to Ministries, Departments and Agencies	38
3.4.3 Training Workshops on Development Plan Preparation Guidelines	39
3.5 Rationalizing number of active projects and increasing project completion rates	39
3.6 Ensuring sufficient allocation for repair and maintenance of existing infrastructure	44
3.7 Improving inter-institution coordination for project planning and implementation	49
3.8 Promoting citizen engagement for monitoring of works contracts	49
CHAPTER 4: FINANCIAL STATEMENTS AND AUDIT REPORT	50
4.1 Financial Statement	50
4.2 Audit performance	50
CHAPTER 5: CONCLUSION AND THE WAY FORWARD	53
5.1 Conclusion	53
5.2 Way forward	53
ANNEXES	55
ANNEX 1: PROGRAMME REGISTER	55
ANNEX 2: RISK-BASED MONITORING OF PROJECTS	57
ANNEX 3: MDAS THAT SUBMITTED THEIR 2024 APRS	69
Annex 4: MMDAs and RCC 2023 APR Submission Status	70
ANNEX 5: FINANCIAL STATEMENT	71





LIST OF TABLES AND FIGURES

List of Tables

Table 1: Proportion of planned activities implemented	3
Table 2: Status of Annual Progress Reports as at December 2024	11
Table 3: The Commission's Project Register	14
Table 4: Repair and maintenance of existing assets	16
Table 5: NDPC's Sources of Revenue, 2024	16
Table 6: Expenditure performance of NDPC from 2021 to 2024 (GH¢)	18
Table 7: Constrained and Unconstrained Capex, 2024	18
Table 8: Update on Indicators and Targets	20
Table 9: Human Resource Position of the Commission, 2024	24
Table 10: Temporary Staff at the Commission, 2024	25
Table 11: Staff Capacity Development, 2024	26
Table 12: Status of logistics, 2024	27
Table 13 MMDAs selected for Risk-Based Monitoring, 2024/2025	29
Table 14: Project distribution among MDAs	40
Table 15: Status of projects, Ministry of Railways Development	42
Table 16: Status of Key projects of MESTI, 2024	43
Table 17: Repair and Maintenance of Asset/Infrastructure of some MDAs, 2024	44
Table 18: Repair and Maintenance of asset/infrastructure of some MMDAs, 2024	44
Table 19: Regional Analysis of Repair and Maintenance by MMDAs	48
Table 20: Audit Performance	50
Table 21: Analysis of Irregularities from 2021- 2023	51
Table 22: Details of Irregularities, 2021-2023	51

List of Figures

Figure 1: Steps in Preparing 2024 NDPC APR	5
Figure 2: Donor support performance, 2021-2024	17
Figure 3: Submission of APRs by MMDAs, RCCs and MDAs, 2021-2024	19
Figure 4: Budget ceilings and CAPEX allocations for 2022-2024	36
Figure 5: Project completion status, Ministry of Works and Housing	41
Figure 6: Ways of citizen's involvement in works contract monitoring	49





LIST OF ACRONYMS

AfCFTA	African Continental Free Trade Area
APR	Annual Progress Report
CAPEX	Capital Expenditure
CSOs	Civil Society Organizations
CSPGs	Cross-Sectoral Planning Groups
DLT	District League Table
DPCUs	District Planning and Coordinating Units
DPs	Development Partners
ECOWAS	Economic Community of West African States
GIID	Ghana Integrated Infrastructure Database
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GMM	Ghana Macroeconomic Model
GoG	Government of Ghana
GSS	Ghana Statistical Service
ICPD	International Conference on Population and Development
LED	Local Economic Development
LI	Legislative Instrument
LUSPA	Land Use and Spatial Planning Authority
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MLGDRD	Ministry of Local Government, Decentralisation and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MoF	Ministry of Finance
MTDP	Medium Term Development Plan
MTNDPF	Medium Term National Development Policy Framework
NDPC	National Development Planning Commission
OoP	Office of the President
PFM	Public Financial Management
PIAD	Public Investment and Asset Division
PPP	Public Private Partnership
RCC	Regional Coordinating Council
SDGs	Sustainable Development Goals





2024 NDPC APR

UNDP	United Nations Development Programme
UNECA	United Nations Economic Commission for Africa
UNFPA	United Nations Population Fund
UNICEF	United Nations International Children's Emergency Fund



EXECUTIVE SUMMARY



The National Development Planning Commission (NDPC) established under Articles 86 and 87 of the 1992 Constitution as part of the Executive, has a mandate to advise the President on development planning policy and strategy. At the request of the President or Parliament, or on its own initiative, NDPC also studies and makes strategic analyses of macro-economic and structural reform options; makes



proposals for the development of multi-year rolling plans; makes proposals for the protection of the natural and physical environment; makes proposals for ensuring the even development of the districts; and monitors, evaluates and coordinates development policies, programmes and projects.

The 2022- 2025 MTDP is the successor to the 2018-2021 MTDP under the “Agenda for Jobs: Creating Prosperity and Equal Opportunity for All, 2018-2021 Policy Framework”. Programmes and activities of the Commission which began prior to 2024 were continued to promote effective planning, implementation, coordination, monitoring and evaluation of the country’s development efforts.

Programme Performance

Public Policy Formulation

The Commission as part of efforts to ensure alignment of national policies with national and international priorities, provided technical backstopping for the formulation of sector policies across various sectors, namely: energy, health, agriculture, science technology and innovation, employment and local governance.

Planning Guidelines, 2026-2029

The Commission as part of ensuring effective planning for the development of all citizens, developed the planning guidelines for 2026-2029. The guidelines among others, highlight the areas of focus for development and emphasises the importance of citizens involvement in development. To enhance its usage, the Commission organised regional trainings for all district assemblies and regional coordinating councils.

SDGs and Agenda 2063 implementation

The Commission continued the coordination of the implementation of 2030 Agenda for Sustainable Development and the Africa Union Agenda 2063. Deliverables for the period included: the preparation of two Voluntary Local Review (VLR) Reports; participation and showcasing of Ghana’s efforts at 2024 High Level Political Forum; and participation in the United Nations General Assembly (Summit of the Future).

2023 National Annual Progress Report

The Commission, in collaboration with stakeholders, prepared the 2023 National Annual Progress Report to assess the level of implementation of the medium-term national development policy framework - An Agenda for Jobs II: Creating Prosperity and Equal Opportunities for All, 2022-2025. The report was shared with stakeholders to inform the national budget.





2023 District League Table Report

The 2023 District League Table (DLT) Report, which measures the effectiveness of service delivery across Ghana's 261 districts was prepared in 2024. The report assesses performance across eight sectors, namely: health, nutrition, education, water, sanitation, governance, energy and child protection across 18 indicators. The selected indicators incorporated both the SDGs and the African Union Agenda 2063 indicators to generate appropriate district level data and analysis for achieving the global commitments.

Ghana Macroeconomic Model Bi-Annual Forecast Report

The Ghana Macroeconomic Model was updated with selected macroeconomic data for 2021-2024 and this formed the basis for the preparation of the Bi-Annual Model Review Forecast Report.

Strategic Partnerships

The Commission collaborated with United Nations Children's Fund (UNICEF) Ghana to train district and regional officers on the use of the District Development Data Platform (DDDP) for the preparation of their quarterly and annual progress reports. Further, collaborations with GIZ led to the development of the Community Action Plan (CAP) Guidelines.

Financial Performance

The financial performance of the Commission improved in 2024. Total expenditure increased to GH¢24,389,327.75 in 2024 from GH¢12,053,800.98 in 2023

representing 53.04 percent. This is as a result of improvement in donor support.

Challenges and recommendations

Some of the key challenges encountered by the Commission include insufficient budgetary allocations to cover recurrent and non-recurrent expenditure; and inadequate staff. Thus, adequate resources should be allocated and released in a timely manner. Further, the Commission's Conditions of Service should be reviewed to reflect the scheme of service in order to attract and retain critical talents required for the effective delivery of its mandate.

Next Steps

The Commission in the coming year, would focus on promoting effective planning, coordination and implementation of strategic activities towards an all-inclusive and sustainable national development taking cognisance of the changing economic landscape. Further, the Commission will collaborate with the Ministry of finance to ensure the judicious allocation of resources and prioritise legacy projects.

Other key initiatives to be implemented include: orientation on the 2026-2029 Planning Guidelines for MDAs; formulation of a Human Capital Development Strategy; development of a National Coordination Strategy and Guidelines; preparation of national annual progress report; updating of the Macroeconomic Model (GMM) for short to medium term economic forecasts; and coordination and strengthening of the implementation of the District Development Data Platform (DDDP).

Dr. Nii Moi Thompson
Chairman, NDPC

Dr. Audrey Smock Amoah
Ag. Director General, NDPC





CHAPTER ONE: INTRODUCTION

1.1 Background

The National Development Planning Commission (NDPC) was established by Article 86 of the 1992 Constitution as part of the Executive, and Article 87 prescribed its functions. These articles are operationalised by several legislations including the National Development Planning Commission Act, 1994 (Act 479), the National Development Planning System Act, 1994 (Act 480), the National Development Planning (System) Regulations, 2016 (L.I. 2232), the National Development Planning Commission Regulations, 2020 (L.I. 2402) and the Local Governance Act, 2016 (Act 936) among others. These statutes require, among other things, NDPC to advise the President and Parliament (upon request) on national development policies and strategies.

The Commission is committed to prudent management and accountability practices that result in effective and efficient service delivery. It is further committed to the Medium-Term Expenditure Framework (MTEF), which links resource allocation to the national development policy objectives and the delivery of specified outputs and outcomes. Annually, the Commission commits significant resources to support a wide range of development interventions that are designed by the five divisions to improve staff welfare, and enhance the Commission's image locally and internationally, and makes it a reference point for development policies and strategies thus making it more relevant to the government and the people of Ghana.

The 2024 Annual Progress Report (APR) assesses the performance of the Commission based on programmes and projects planned for 2024 in its Medium-Term Development Plan (MTDP) for 2022-2025. It further highlights the challenges encountered during the implementation.

The Commission's APR also provides recommendations and highlights initiatives to be implemented in 2025. These interventions are derived from the vision, mission, core values and functions of the Commission.

1.1.1 Vision

The Vision of the Commission is to become an authoritative planning body providing sound policy choices for sustainable and even development of Ghana.

1.1.2 Mission

The Mission of NDPC is derived from its mandate, which is to advise the President of the Republic of Ghana (and Parliament on request) on national development planning policy and strategy by providing a national development policy framework, preparing and ensuring effective implementation of approved national development plans, and coordinating economic and social activities country-wide in a manner that will ensure accelerated and sustainable development of the country to promote continuous improvement in the living standards of all Ghanaians.

1.1.3 Core Values

The core values that drive the functions of the Commission are:

1. Professionalism,
2. Hard Work,
3. Team Work,
4. Integrity,
5. Excellence, and
6. Honesty.





1.1.4 Functions

The core functions of the Commission, as prescribed by Act 479 are to:

1. Formulate national development policy frameworks and ensure that the strategies, including consequential policies and programmes, are effectively carried out.
 2. Undertake studies and strategic analysis of macroeconomic and structural reform options and make recommendations on development and socio-economic issues.
 3. Make proposals for the protection of the natural and physical environment with a view to ensuring that development strategies and programmes are in conformity with sound environmental principles.
 4. Make proposals for ensuring the even development of the districts of Ghana by the effective utilisation of available resources.
 5. Coordinate the decentralised national development planning system by prescribing the format and content of development plans for the Districts, Ministries and Sector Agencies to reflect integration of economic, spatial and environmental principles and ensure their compatibility.
 6. Monitor, evaluate and coordinate the implementation of development policies, programmes and projects.
1. Build an effective and efficient government machinery that supports citizens' participation;
 2. Enhance capacity for policy formulation and promote coordination of the development process;
 3. Improve plan preparation, implementation and coordination;
 4. Strengthen monitoring and evaluation systems at all levels;
 5. Promote the fight against corruption and economic crimes; and
 6. Improve human capital development and management.

1.2 Purpose of Monitoring and Evaluation for the Stated Period

The purpose of the Commission's monitoring and evaluation for 2024 was mainly to help the management of the Commission make evidence-based decisions on development using data from the M&E processes. The evidence was also expected to improve the allocation of resources within the institution and to determine whether the targets planned for the period were being met. The application of monitoring and evaluation tools was also intended to help NDPC identify its achievements, constraints and failures during the implementation of planned activities, and identify ways to improve outcomes of programmes and projects.

Besides, the monitoring and evaluation of the Commission's programmes and projects facilitate the documentation of lessons that can help improve performance and service delivery. All of these were expected to enhance the institution's ability to demonstrate results to its stakeholders as part of transparency and accountability efforts.

1.1.5 Medium-Term Policy Objectives

The Public Financial Management Regulation (L.I. 2411) requires public sector institutions that are cost centres to prepare Medium-Term Development Plans (MTDP) under the prevailing Medium-Term National Development Policy Framework (MTNDPF). As a result, the Commission identified six (6) policy objectives that are relevant to its functions under the Agenda for Jobs II Policy Framework (2022-2025). These are:





1.3 Summary of Achievements of the Implementation of Commission's MTDP

The Commission planned a total of 167 activities in 2024 to facilitate the achievements of its medium-term objectives. The activities were implemented by the five divisions. The General Services Division and Monitoring & Evaluation Division had more than half (73.7%) of the Commission's total set of activities for the year.

1.3.1 Proportion of Annual Action Plan Implemented

An analysis of the data indicates that the Commission recorded a 10.5 percent increase in the implementation of its annual action plan, with the most significant increase recorded in the level of completion of the activities (Table 1). The high implementation rate can largely be attributed to the Commission's improved revenue performance in 2024, especially from the Development Partners. This allowed the Commission to deliver on planned activities including the preparation and publication of the National Annual Progress Report; the development of the Planning Guidelines (2026-2029) and orienting stakeholders at the sub-national level; and the preparation and launching of the Long-Term Perspective Framework.

Table 1: Proportion of planned activities implemented

Indicators	Target	Actual		
	2024	2022	2023	2024
1. Proportion of the annual action plan implemented by the end of the year	100.0	87.0	86.7	95.8
a. Percentage completed	100.0	72.2	42.8	77.8
b. Percentage of ongoing interventions	0.0	14.8	43.98	13.8
c. Percentage of interventions abandoned	0.0	0.0	0.00	4.2
d. Percentage of interventions yet to start	0.0	13.0	13.25	4.2
2. Proportion of the overall medium-term development plan implemented	75.0	18.9	47.8	73.0

Source: NDPC, 2024

1.3.2 Overall Medium-Term Development Plan Implementation

The analysis in Table 1 shows that 73.0 percent of the total set of activities planned for 2022-2025 had been executed by December 2024. This cumulative performance however fell short of the target of 75 percent by 2024.





1.4 Challenges encountered

The Commission continued to be hampered by human, logistics and financial resources.

Human – there was inadequate staff to fully coordinate, plan and monitor development interventions across the country. This was largely due to resignation of staff who found the Commission's condition of service unattractive. The delay in getting financial clearance for replacement and recruitment of staff new staff also compounded the problem.

Logistics – there was inadequate and over-aged vehicles affecting the Commission's technical support services functions as well as monitoring functions such as spot-checks. Besides, there was limited office accommodation, unstable electricity supply, among others to facilitate the operational work of the Commission.

Financial – there was insufficient GOG budgetary allocation for the Commission, leading to over reliance on donor resources which were earmarked to support specified activities. Further, the work of the Commission is at risk should there be foreign policy shift in the partner countries.

1.5 Process Involved

The Commission involved its stakeholders in the implementation, monitoring and evaluation of planned programmes and projects in 2024. Primary and secondary stakeholders participated in planned activities carried out during the year. They were involved in inception meetings, guidelines orientations, data collection, validation, analysis, dissemination and communication of M&E results.

The Key stakeholders involved include technocrats from Ministries, Departments, Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), Regional Coordinating Councils (RCCs), Academia & Research Institutions, Traditional Authorities, Civil Society Organisations (CSOs), Development Partner Institutions, and the Media. The reason for the broader stakeholder involvement was to create ownership and citizens' commitments for development outcomes at all levels.





Sections of NDPC stakeholders involved in key activities during the year

In the preparation of the Commission's annual progress report (APR) for 2024, participatory processes were utilised. The inputs of staff of NDPC and the Commission were central to the report. Figure 1 outlines the steps utilised in preparing the Commission's APR.

Figure 1: Steps in Preparing 2024 NDPC APR





1.6 Structure of the report

The report is organised in five chapters. Chapter one highlights the purpose of the Commission's monitoring and evaluation for the year and summarises the processes used by the Commission in monitoring and evaluating its medium-term development plan. It further provides a summary of the plan implementation and challenges encountered during the process.

Chapter two provides updates on the Commission's projects and programmes, assessing their completion status and outstanding financial commitments. It also reviews how NDPC repaired and maintained its existing infrastructure in 2024. The rest of the chapter provides updates on the Commission's revenue and expenditure, indicators and targets, critical development issues, evaluations conducted, and participatory evaluation tools used.

Chapter three analyses NDPC's activities to enhance Public Investment Management (PIM), Capital expenditure (CAPEX) effectiveness and value for money.

The fourth chapter covers the financial statements and audit status of the Commission and the issues covered include financial statements, summary from the audit report and actions taken on the audit recommendations. Chapter five provides the conclusions and recommendations.





CHAPTER TWO: MONITORING AND EVALUATION ACTIVITIES REPORT

2.1 Introduction

The chapter summarises the results of the initiatives carried out by the Commission in 2024 under its medium-term development plan (2022-2025). It provides updates on the projects and programmes executed, sources of revenue and expenditure performance, status of key indicators, critical development issues including human resource and logistics positions, evaluations conducted and the use of participatory evaluation tools.

The Commission in line with the National Development Planning (Systems) Act, 1994 (Act 480) finalised the Planning Guidelines for 2026-2029 to guide the preparation of Medium-Term Development Plans of Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), and Regional Coordinating Councils (RCCs).

The Commission further organised regional orientation workshops on the Planning Guidelines for officers of the RCCs.

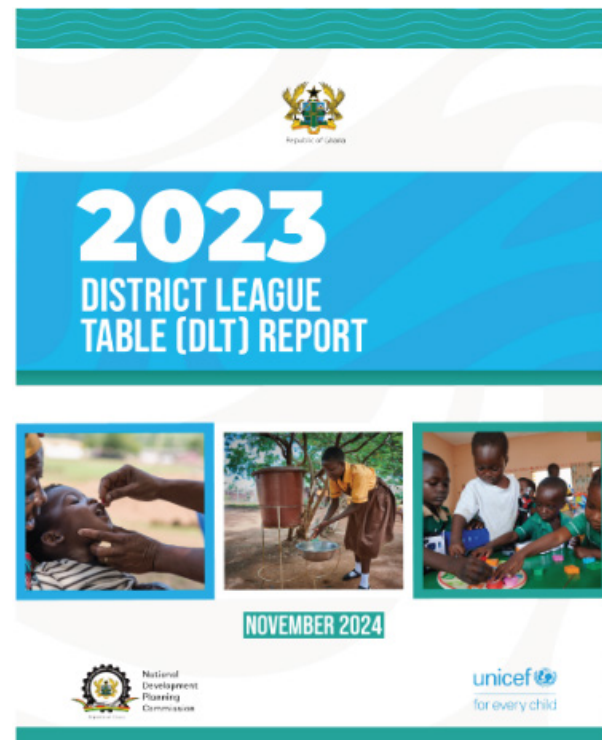
2.2 Updates on Projects and Programmes

This section provides updates on the key interventions implemented by the Commission in 2024.

2.2.1 Planning Guidelines, 2026-2029



2.2.2 District League Table Report



The District League Table (DLT) report for 2023 was completed in 2024, providing a snapshot of the levels of development across all 261 Metropolises, Municipalities and Districts (MMDs). The report was based on performance across eight sectors,





namely: health, nutrition, education, water, sanitation, governance, energy and child protection across 18 selected indicators. These indicators covered SDGs and African Union Agenda 2063 indicators to generate appropriate district level data and analysis for achieving the global commitments. The Commission also developed a policy brief on the 2022 DLT to summarise the information for the Presidency and Cabinet in 2024.

2.2.3 Medium-Term National Development Policy Framework

The Commission developed the first draft Policy Matrix of the Medium-Term National Development Policy Framework (MTNDPF) 2026-2029, in consultation with the Cross-Sectoral Planning Groups (CSPGs) established under Section 15 of the National Development Planning Commission Act, 1994, Act 479. In addition, a draft situational analysis report was developed. The MTNDPF is to inform the preparation of sector and district plans in line with national development priorities and international commitments.

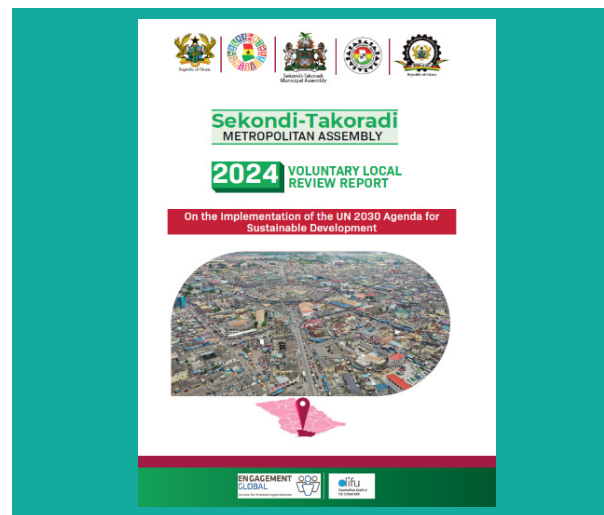
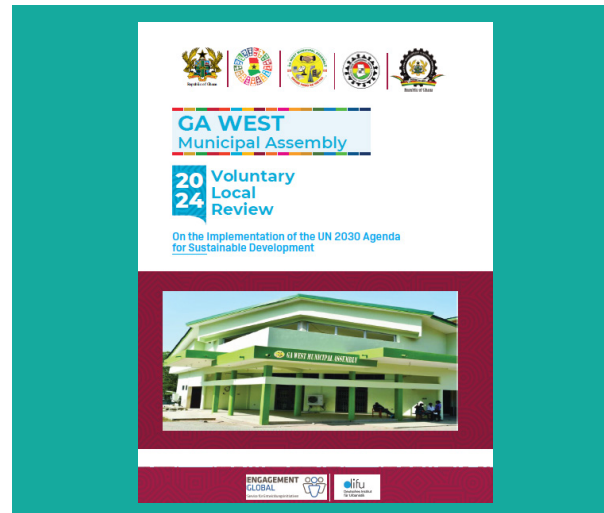
2.2.4 National Annual Progress Report



The Commission prepared the 2023 National Annual Progress Report (APR) to assess the level of implementation of the Medium-Term National Development Policy Framework, 2022 - 2025 to inform better planning and budgeting. The report was shared with Parliament to enable

them hold the Executive accountable for the use of resources. The report was further shared with other stakeholders including the Presidency, MDAs, MMDAs, and RCCs to help them enhance planning and budgeting. The report was also published online to enhance transparency and accountability.

2.2.5 SDGs and Agenda 2063 implementation



The Commission continued to coordinate the implementation of the 2030 Agenda for Sustainable Development and the Africa Union Agenda 2063. As part of efforts to localise and report on the SDGs at the sub-national level, the Commission on behalf of the ICC collaborated with the Office of the Head of the Local Government Service (OHLGS) and Engagement Global to support two MMDAs – Sekondi-Takoradi



Metropolitan Assembly and Ga West Municipal Assembly – to develop and present their Voluntary Local Reviews (VLRs) at the side-event of the High-Level Political Forum (HLPF) at the United Nations.

The Commission further coordinated the participation of key stakeholders to the UN Summit of the Future, organising a side event on “Intergenerational Innovations and Consensus Building”. The Commission also launched the process for the preparation of the 2025 Voluntary National Review (VNR) report.



2.2.6 Food and Nutrition Security



The Commission with support from World Food Programme (WFP) launched the Scaling Up Nutrition (SUN) Business Network to enhance engagements with the business sector and ensure compliance with international standards of food production, and responsible engagement with the public by these corporations. Further, the Commission led

the preparation and submission of Ghana's SUN Joint Annual Assessment report to the Global SUN Movement Secretariat, highlighting successes and challenges of coordinating the Movement in Ghana.



The Commission also organised six dialogue workshops on key issues affecting Ghana's Food Systems (Food





Systems Financing; Food Trade; Climate change; science, research and innovation; women's role; and youth's role in Food System). The outputs of these meetings were used to update Ghana's National Food Systems Pathway. In addition, NDPC collaborated with the University of Ghana to track the Commitments made at the UN Food Systems Summit in 2021, through a series of workshops.

2.2.7 Strategic collaboration with the African Center for Economic Transformation



The Commission partnered with the African Center for Economic Transformation (ACET) on a strategic initiative to advance Ghana's Development Planning Transformation Agenda. A major milestone was reached with the completion of the collaborative programme on Development Planning and the Transformation agenda in 2024. This was an ACET-led process for the development of the Ghana Compact for Economic and Political Transformation between Citizens and their Leaders – touching on technical, political, and legal issues). The project culminated in the organisation of the Citizens' Convention for the Compact for Ghana's Political and Economic Transformation in Accra on June 18-19, 2024, drawing over 500 participants representing numerous key stakeholder groups, including political party delegations, government agencies, civil society organizations, the trade union representatives, women and youth groups, traditional and religious leaders, professional associations, private sector groups, district representatives from across the country, and university students.

The Convention produced declarations as the Ghana Compact between leaders and citizens covering thematic areas such as gender equality; health; education; youth employment; vision and development planning; fiscal responsibility; private sector development; climate change and environmental sustainability. Apart from the general coordination support for the project, NDPC collaborated closely with ACET in the preparation of the technical paper on Development Planning.

2.2.8 Community Action Plan (CAP) Guidelines



The Commission in collaboration with GIZ, prepared and launched the Community Action Plan (CAP) guidelines in 2024. The guidelines are designed to equip MMDAs with essential insights into the preparation of CAPs which will serve as inputs into the preparation of Medium-Term Development Plans. Additionally, it is to empower communities to develop tailored action plans, promoting a resilient approach to development.

2.2.9 Ghana Macroeconomic Model (GMM) Bi-Annual Forecast Reports

The Ghana Macroeconomic Model was updated with selected data for 2021-2024 to form the basis of economic projections and forecasting. The Commission also prepared the United Nations Economic Commission for Africa (UNECA)–Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ) sponsored Macroeconomic Model Review Report and conducted a training on E-Views (Software) for macroeconomic modelling.





for NDPC staff. The 2024 Bi-Annual Model Review (Forecast) Report on Inherent Risks in Achieving Macroeconomic Targets in the 2024 Budget was reviewed

and validated as an internal report of the Commission.

2.2.10 Assessment of Sector and District Reports

The Commission in line with its mandate as stipulated by the National Development Planning (Systems) Act, 1994 (Act 480) and National Development Planning (Systems) Regulations, 2019 (L.I. 2232) collated, reviewed and provided feedbacks on the annual progress reports of MDAs, MMDAs, and RCCs (Table 2 and annex 3) as part of efforts to enhance data quality and improve decision-making.

Table 2: Status of Annual Progress Reports as at December 2024

Institution	Total number	APRs Submitted	APRs Reviewed	%
Ministries, Departments and Agencies	43	34	34	79.1
Metropolitan, Municipal, and District Assemblies	261	261	261	100.0
Regional Coordinating Councils	16	12	12	75.0

Source: M&E Division, 2024

2.2.11 Policy Advisory Technical Support to MDAs

The Commission in line with the National Development Planning Commission Act, 1994 (Act 479) provided technical support to Ten (10) MDAs to prepare sectorial policies. This was to ensure harmonization and reduce duplication of efforts across sectors. The institutions supported were:

- Ministry of Energy
- Ministry of Health
- Ministry of Environment, Science, Technology and Innovation
- Ministry of Youth and Sports
- Ministry of Food and Agriculture
- Ministry of Employment and Labour Relations
- Ministry of Local Government, Decentralisation and Rural Development
- Ghana Aids Commission
- Petroleum Commission
- Ministry of Sanitation and Water Resources (MSWR)





2.2.12 Human Capital Development Strategy



The Commission as part of its mandate, continued with its processes for the development of a human capital development strategy to, among others, address challenges of skills gaps and youth unemployment. In 2024, a series of engagements were undertaken with specialised groups including the youth, women, and other industry players such as Civil Society Organisations (CSOs) on Early Childhood Development.

2.2.13 Planning and Budgeting Concepts and Terminologies

The Commission with support from GIZ worked with the Department of Planning (KNUST) and other stakeholders to subject the draft concepts and terminologies to stakeholder consultation and working session to finalise it. The reason for standardising the terminologies was to ensure there is a common understanding for all planning professionals. There were strategic engagements and partnership with the Ministry of Finance to promote total ownership, relevance and usefulness of the document.

2.2.14 Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project

The Commission under the Component three (3) of the Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project under the Ministry of Local Government

Decentralisation and Rural Development (MLGDRD), undertook a rapid assessment to inform the completion of the scoping report in 2024. The report highlights the prevailing socioeconomic dynamics in the Project area as well as provide recommendations on areas of priority for the Project. The Commission also produced five thematic Reports for the Local Governance, Local Economic Development, Digital Technology and Innovation, Climate Resilience and Social Cohesion thematic areas.

2.2.15 Long-Term National Development Perspective Framework (Vision 2057)



The Long-term National Development Perspective Framework, dubbed Vision 2057, was developed by the Commission in consultation with key stakeholders to provide strategic direction for the medium to long-term; and to serve as a guide to inform national budgeting as enshrined in the PFM Act 2016, Act 921. The Commission in 2024, launched the Framework.

2.2.16 Strategic Partnerships

The Commission collaborated with UNICEF Ghana to undertake regional training for planning and social welfare officers on the utilization of the District Development Data Platform (DDDP) for the preparation of their quarterly and annual progress reports. They also facilitated the completion of the 2023 District League Table (DLT) report. The DLT report provides a snapshot of the levels of development across all the Districts based





on selected indicators.

The Commission collaborated with USAID/ Feed the Future/ Policy LINK Project in the preparation and the roll-out of a National Policy Dialogue on Decentralization of the

Agricultural Sector. The project explored the establishment of a sustainable funding arrangement for effective decentralization in the Agriculture Sector.

Details on the key non-physical projects implemented during the year are summarized in Table 3.





2024 NDPC APR

Table 3: The Commission's Project Register

PROJECTS	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	LOCATION	CONTRACTOR/ CONSULTANT	CONTRACT SUM GH¢	SOURCE OF FUNDING	DATE OF AWARD	DATE STARTED	EXPECTED DATE OF COMPLE- TION	EXPENDI- TURE TO DATE	IMPLEMEN- TATION STATUS PERCENTAGE PICTURE
Integrated Social Services (Dissemination of Governance Structure)	Social Development	Nation wide	NDPC project team	679,490.00	UNICEF	April, 2024	Nov.2024	Dec. 2024	679,490.00	100.0
Publication of 2023 District League Table	ICME	Nation wide	NDPC Project Team	508,780.00	UNICEF	May,2024	May,2024	Nov,2024	508,780.00	100.0
Sensitization on child labour indicators and project plans in the pilot MMDAs	Social	Nation wide	NDPC Project Team	539,890.00	UNICEF	Oct,2024	Nov,2024	Dec,2024	539,890.00	100.0
Preparation of the 2023 National Annual Progress Report	ICME	Nation wide	NDPC Division M & E	1,230,000.00	WB (PFM4SD)	Jan,2024	March,2024	June,2024	1,230,000.00	100.0
Preparation of NDPC's 2023 Annual Progress Report	ICME	Accra	NDPC Division M & E	870,700.00	WB (PFM4SD)	Jan,2024	March,2024	June,2024	870,700.00	100.0
Review of District and Sector APRs and Dissemination	ICME	Nation wide	NDPC Division M & E	1,007,800.00	GoG/ UNICEF	April,2024	April,2024	Oct,2024	1,007,800.00	100.0
DDDP completed for development monitoring and Evaluation	ICME	Nationwide	AO Holdings	374,039.50	GIZ PAIRed	21/02/2024	23/02/2024	30/07/2024	341,106.28	90.0
National Policy Almanac and Policy development Process launched	Governance	Accra	C E R G I S , University of Ghana	379,000.00	OXFAM		24-08-2023	02-2024	179,000	90.0



PROJECTS	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	LOCATION	CONTRACTOR/CONSULTANT	CONTRACT SUM GH¢	SOURCE OF FUNDING	DATE OF AWARD	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	IMPLEMENTATION STATUS PERCENTAGE PICTURE
Preparation of National Long-Term Development Planning Framework (Agenda 2057)	Governance	Accra	NDPC	2,210,980.00	GOG		20-01-2023	04-2024	2,210,980.00	100.0
Strategic Collaboration with ACET on the Development Planning Transformation Agenda	Economic	Greater Accra Region	NDPC	-	GoG	11-02-2024	11-02-2024	02-12-2024	-	100.0
Completing Economic Projections and Policy Brief/ Paper	Economic	Greater Accra Region	NDPC	207,000	GoG	08-01-2024	08-01-2024	04-11-2024	207,000	100.0
Scoping Study on Gulf of Guinea Social Cohesion Project	Social Development	Northern Ghana	NDPC Division	M & E 2,237,430	World Bank	17 th May 2023	15 th August 2023	02/12/2024	2,237,430	100

Source: Policy, Development Plan Coordination and Monitoring and Evaluation Divisions, 2024

2.3. Ensuring Sufficient Allocation of Funds for Repair and Maintenance of the Commission's Assets

The National Development Planning Commission's existing assets and infrastructure are grouped under accommodation (Office/residential), equipment (generator sets, air-conditioners, vehicles, office furniture, Computers/Printers/Scanners/Photocopiers) as shown in Table 4. The main types of maintenance work undertaken

by the Commission were repairs, servicing, and painting. In 2024, the total estimated cost for all repairs and maintenance was GH¢556,480.00, however, only 39.3 percent was released.

The inability to get the full funds required to undertake regular maintenance and repairs created unconducive office space for staff, necessitating some staff requesting to work from home as the heat in some of the offices became unbearable.

**Table 4: Repair and maintenance of existing assets**

Asset/ infrastructure	Location	Type of maintenance	Estimated Cost	Actual Release	Gap	Expenditure	Remarks
Office Accommodation	NDPC	Repairs and painting	176,500.00	24,300.00	152,200.00	24,300.00	The gap in releases is affecting the effective running of the office. Efforts should be made to ensure that adequate releases are made to enable the Commission perform its constitutional mandate.
Residential Accommodation	O s u , Accra	Repairs	20,000	0.00	20,000.00	0.00	
Generator Sets	NDPC	Servicing and repairs	15,200	3,500.64	11,699.36	3,500.64	
Air Conditioners	NDPC	Servicing and repairs	60,100	17,017.24	43,082.76	17,017.24	
Vehicles	NDPC	Servicing and repairs	259,200	157,352.18	101,847.82	157,352.18	
Office Furniture	NDPC	Repairs	4,500	3,060.00	1,440.00	3,060.00	
Computers/ Printers/ Scanners/ Photocopiers	NDPC	Repairs	20,980.00	13,725.94	7,254.06	13,725.94	
Total			556,480.00	218,956.00	235,676.18	218,956.00	

Source: Administration Unit, 2024

2.4. Update on Disbursements from Funding Sources

2.4.1. Updates on Funding Sources

The Commission has two main revenue sources, namely government allocations and development partner contributions. The appropriation budget which covers this funding sources for the year 2024 was GH¢62,600,799.00. The total amount released to the Commission in the year was GH¢37,087,766.57, representing 59.2 percent of the total annual appropriation and 53.0 percent over the 2023 performance (Table 5). A trend analysis of the two main sources of inflows shows a continuous improvement in the fiscal performance of the Commission.

Table 5: NDPC's Sources of Revenue, 2024

Revenue Sources	Estimates				Performance			
	2021	2022	2023	2024	2021	2022	2023	2024*
GOG	14,491,269.03	22,463,793.00	13,265,311.00	17,600,799.00	4,749,656.00	11,317,855.90	21,506,982.55	17,461,739.83
Donor	5,492,707.89	4,080,881.71	2,726,409.59	45,000,000.00	5,492,707.89	4,080,881.71	2,726,409.59	19,626,026.74
Total	19,983,976.92	26,544,674.71	15,991,720.59	62,600,799.00	10,242,363.89	15,398,737.61	24,233,392.14	37,087,766.57

Source: Finance Unit, 2024 *Provisional (the Commission's account is yet to be audited by external auditors)

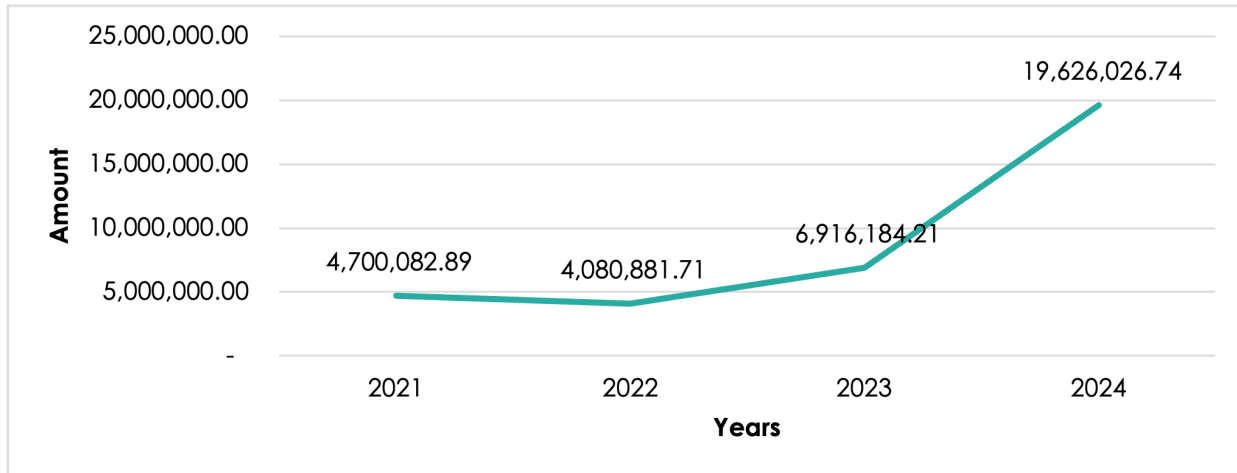
Despite the recent increase in government disbursements, a broader analysis over the last four years (2021-2024) reveals a persistent shortfall in estimated and actual revenue to the Commission. Consequently, many activities outlined in the 2024 Annual Action Plans (AAPs) were either uninitiated or uncompleted as scheduled. The funding gap especially from GOG limits the NDPC's overarching mission to coordinate the development planning system and advice the President and Parliament (upon request) on development planning policy and strategy. This calls for the Commission to have a more sustainable and reliable designated revenue envelop to be able to meet its constitutional mandate as a central national planning authority.





The insufficient GOG appropriation over the years has necessitated dependency on donor assistance to execute its planned programmes and projects. This external support has been vital in backing specific programmes and projects that resonate with the donor interest and in line with the Commission's strategic goals to facilitate mutual attainment of key developmental agendas despite the fiscal constraints.

Figure 2: Donor support performance, 2021-2024



Source: Finance Unit, 2024

The analysis of the donor funds exhibited a fluctuating trend from 2021 to 2024, beginning with GH¢4,700,082.89 in 2021, with notable contributions from UNICEF and UNDP. In 2022, there was a slight dip to GH¢ 4,080,881.71, marking a reduction of 13.17 percent. However, 2023 saw a turnaround, with donor funds soaring to GH¢ 6,916,184.21, a 69.47 percent increase from the previous year, driven by an expanded donor base, including significant new contributions from the Conrad Hilton Foundation. Donor support further improved in 2024, increasing from GH¢6,916,184.21 in 2023 to GH¢19,626,026.74 in 2024 representing a 183.76 percent increment (Figure 2). The donor funding came from the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP), the Conrad Hilton Foundation, International Resource Centre (IRC), World Bank (PFM4SD & SOCO), IOM, World Food Programme (WFP), and the United Nations Population Fund (UNFPA). The rest are AU - NEPAD ISODEC, GIZ, University of Sussex, and University of Ghana, among others.

The donor contributions received by the Commission were allocated to

many activities, furthering various developmental objectives. These included preparation of the 2023 National Annual Progress Report, preparation of NDPC 2023 Annual Progress Report, preparation of the 2023 District League Table, Coordination of SDGs and Agenda 2063 implementation, launch of Long-Term National Development Perspective Framework, Human Capital Development Strategy, mainstreaming of Climate Change and Biodiversity into development planning process, preparation of 2026-2029 Planning Guidelines, launch of the Community Action Plan, among others.

2.4.2. Update on Expenditure

The Commission's budget for 2024 was allocated across three main categories: Compensation, Goods and Services, and CAPEX, with an overall planned expenditure of GH¢59,998,187.00. However, only GH¢24,389,327.75 was spent during the year representing 40.7 percent of the total planned expenditure but exceeded the 2023 performance by 100 percent (Table 6).





Expenditures on goods and services experienced an exponential increase from GH¢5,276,941.32 in 2023 to GH¢15,954,329.98 in 2024. Similar increment was witnessed under CAPEX, rising from GH¢112,823.26

in 2023 to GH¢2,030,975.86 (Table 6). This enabled the Commission to procure four vehicles and IT equipment including laptops and printers to facilitate the execution of planned activities.

Table 6: Expenditure performance of NDPC from 2021 to 2024 (GH¢)

Budget Items		Compensation	Goods and Services	CAPEX	Total
2021	Approved	5,793,051.00	6,605,718.00	2,092,500.00	14,491,269.00
	Released	4,514,373.92	6,593,824.11	1,793,030.23	12,901,228.26
	Expenditure	4,514,373.92	6,593,824.11	1,793,030.23	12,901,228.26
2022	Approved	6,329,000.00	2,543,067.01	304,483.00	9,176,550.01
	Released	5,200,619.61	2,512,320.29	0.00	7,712,939.90
	Expenditure	5,200,619.61	2,512,320.29	0.00	7,712,939.90
2023	Approved	7,950,493.00	5,312,643.30	114,262.80	13,377,398.92
	Released	6,664,036.40	5,276,941.32	113,127.60	12,305,884.50
	Expenditure	6,664,036.40	5,276,941.32	112,823.26	12,053,800.98
2024*	Approved	8,709,899.00	50,924,288.00	3,641,000.00	59,998,187.00
	Released	6,404,021.91	16,539,772.08	3,068,188.86	26,011,982.85
	Expenditure	6,404,021.91	15,954,329.98	2,030,975.86	24,389,327.75

Source: Finance Unit, 2024 *Provisional

This marked discrepancy between the original and constrained budgets highlights the Commission's adaptability in adjusting its capital expenditure ambitions to fit financial realities, preventing essential projects from being side tracked. Despite this adaptability, the adjustment reaffirms the under-resourcefulness and financial realities of the Commission, which limits its ability to carry out its mandate. Table 8 provides more details.

Table 7: Constrained and Unconstrained Capex, 2024

Source	Estimate		Release* (C)	Expenditure* (D)	Variance		
	Unconstrained (A)	Constrained (B)			(A-B)	(B-C)	(C-D)
GoG	3,510,000.00	3,510,000.00	1,206,201.86	356,375.13	0.00	2,303,798.14	3,510,000.00
Donor	45,000,000.00	45,000,000.00	1,181,149.13	1,181,149.13	0.00	43,818,850.87	0
Total	48,510,000.00	48,510,000.00	2,387,350.99	1,537,524.26	0.00	46,122,649.01	849,826.73

Source: Finance Unit, 2024 *Provisional





2.5. Updates on the Commission's Indicators and Targets

2.5.1. Improve research and development, innovation and sustainable financing for industrial development

The Commission in fulfilment of its mandate to advise on strategic analyses of macro-economic and structural reform options, continued to update its economic model. During the year, there were two updates undertaken on the model to ensure that macroeconomic projections remained current and aligned with national policy objectives. Additionally, two bi-annual reports were also produced to provide timely economic analysis to guide policy making.

2.5.2 Improve plan preparation, implementation and coordination

In pursuance to improving planning and budgeting, the Commission certified 23 out of 43 MDAs (53.5%), and 217 out of 261

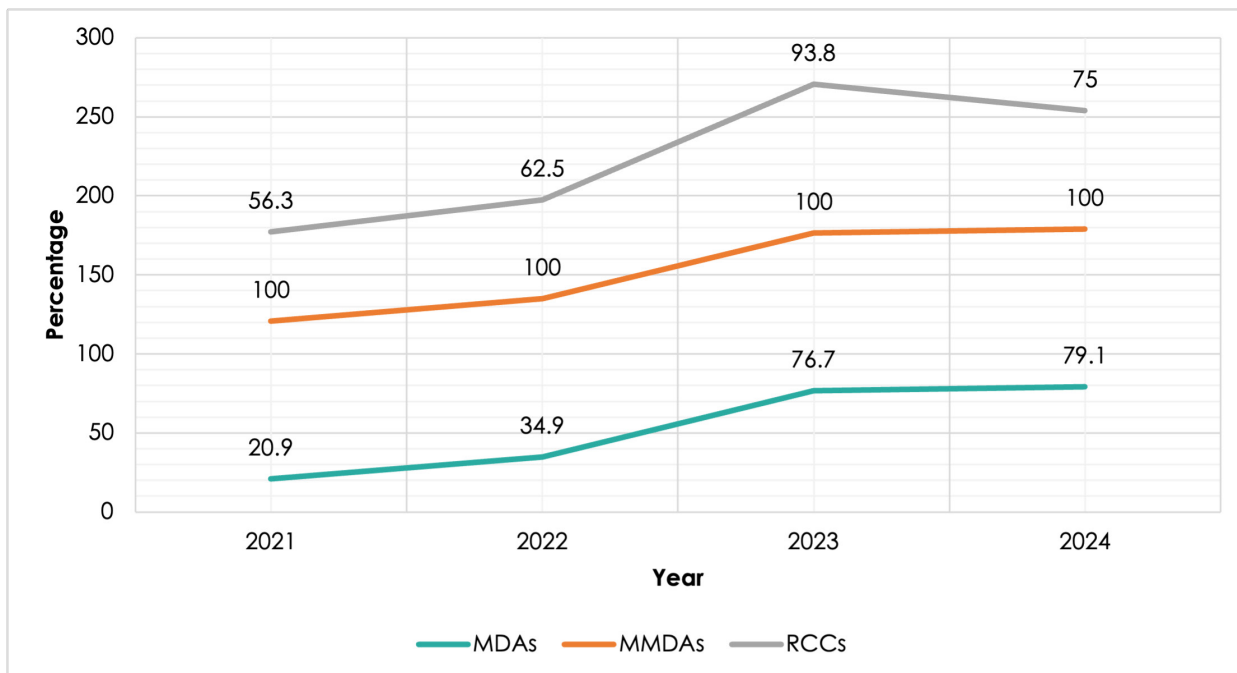
MMDAs (83.1%) plans by 2024 under the Agenda for Jobs II for implementation by MDAs and MMDAs. The delay in certification at both the district and sector levels was largely due to the inability of MMDAs and MDAs to submit their revised plans to the Commission for approval.

2.5.3 Strengthen monitoring and evaluation systems at all levels

In fulfilling its M&E function, the Commission completed the preparation of the 2023 National APR by June 2024. This represents improvement over the previous year's performance where the APR was completed in July 2023.

The Commission also provided technical backstopping for sectors, regions and districts in the preparation of their APRs a part of its mandate. As a result, 34 MDAs, 261 MMDAs and 12 RCCs submitted their APRs in 2024. The performance for MDAs is an improvement over last year's performance (Figure 3).

Figure 3: Submission of APRs by MMDAs, RCCs and MDAs, 2021-2024



Source: M&E Division, 2024





2.5.4. Enhance capacity for policy formulation and promote coordination of the development process

The Commission continued to coordinate the implementation of the 2030 Agenda for Sustainable Development and the Africa Union Agenda 2063. In 2024, there were 52 coordination meetings conducted. The meetings were held to prepare for the High-Level Political Forum (HLPF), UN Summit of the Future, finalise and present the Voluntary Local Review (VLR) for two MMDAs (Sekondi-Takoradi Metropolitan Assembly and Ga West Municipal Assembly. There was also the launch of the 2025 Voluntary National Review (VNR) process.

Further, the Commission in collaboration with ACET and IGC conducted six engagements to strengthen partnerships, enhance learning, and facilitate the exchange of critical insights to improve policy formulation and implementation.

The Commission in collaboration with UNECA also conducted four trainings on the Integrated Planning and Reporting

Toolkit (IPRT) and the Integrated National Financing Framework (INFF). These included Training of Trainers (ToT) program for selected MDAs to align their sector plans with the SDGs and AU Agenda 2063, ensuring better integration of global and continental development frameworks into national planning. Also, two policy briefs were developed to help advice the President on some critical aspects of national development.

2.5.5. Build an effective and efficient Government machinery that supports citizens' participation

As part of enhancing governance, the Commission organised 29 regular and committee meetings. This, however, fell short of the target of 40 due to resource constraints. Despite the challenge, the meetings resulted in the finalisation of critical government documents, including; the 2023 National Annual Progress Report, NDPC 2023 Annual Progress Report, and the 2023 District League Table. In addition, six members of staff were promoted to various grades during the year.

Table 8: Update on Indicators and Targets

Objectives	Indicators	Baseline 2021	Actual 2022	Actual 2023	Target 2024	Actual 2024
Improve plan preparation, implementation and coordination	Percentage of Districts' and Sectors' budgets based on plans	100.00	100.00	100.00	100	100
	Proportion of the Commission's AAP implemented	NA	87.0	86.7	100.0	95.8
	No. of Development plans Certified	0	0	MDAs -21	MDAs -21	MDAs -23
				MMDAs-191	MMDAs-191	MMDAs-217
				RCCs-0	RCCs-16	RCCs-0
	Number of MMDAs trained on the use of the planning manual	0	0	Training workshops for some selected representatives from MMDAs and the RCCs organised in three zones (northern, middle and southern) Downstream training undertaken for 100 MMDAs under the GIZ GOV-ID Programme	0	0





Objectives	Indicators	Baseline 2021	Actual 2022	Actual 2023	Target 2024	Actual 2024
Strengthen monitoring and evaluation systems at all levels	Timeliness of National APR preparations	2020 National APR completed in September 2021	2021 National APR completed in August 2022	2022 National APR completed by July 2023	2023 National APR completed by June 2024	2023 National APR completed by June 2024
	Number of sectors and District APRs reviewed					
	• MDAs	15	25	33	43	34
	• MMDAs	261	261	261	261	261
	• RCC	9	10	15	16	12
	Availability of 2022 District League Table	2020 DLT completed and published	2021 DLT completed and published	2022 DLT Completed and published	2023 DLT Completed and published	2023 DLT Completed
	Number of monitoring visits organized	0	0	0	1	0
	Number of MMDAs supported to prepare VLRs	0	0	Training on the preparation of VLRs organised for 25 MMDAs	2	2
	Availability of Draft Endline Report (MCC Line Bifurcation Evaluation)	-	-	Draft Endline Report completed	N/A	N/A
	Availability of Ghana CARES Evaluation report	-	-	Diagnostic Report reviewed	N/A	N/A
	Availability of the District Data Development Platform (DDDP)	Training on application (software) conducted	Application (software) in use	Application (software) being reviewed	Integration of APR format into DDDP	APR format integrated into DDDP and 261 MMDAs AND 16 RCCs trained on it





Objectives	Indicators	Baseline 2021	Actual 2022	Actual 2023	Target 2024	Actual 2024
Enhance capacity for policy formulation and promote coordination of the development process	Number of policy briefs developed	NA	NA	4	2	2
	Number national development forums organised	3	0	1	0	0
	Number of coordination meetings organised • SDG Agenda 2063		80	34	78	52
	Number of MDAs trained on public policy formulation	0	0	43	0	0
	Number of institutions supported to formulate policies			8	0	10
	Number of coordination meetings organized			4		1
	Number of coordination meetings organised on integration of cross-cutting themes (including Climate Change, AfCFTA, Biodiversity, etc.) into Development planning process at National and Sub-national levels			5	0	1
	Availability of updated legislative and policy almanac	-	Update to almanac yet to be carried out	Re-design and development of the system is at an advanced stage.	Legislative and policy almanac launched	Legislative and policy almanac developed
	Availability of Long-Term National Development Perspective Framework (LTNDPF)		-	Draft Long-Term National Perspective Framework completed	Launch of Long-Term National Perspective Framework	Long-Term National Perspective Framework launched and disseminated





Objectives	Indicators	Baseline 2021	Actual 2022	Actual 2023	Target 2024	Actual 2024
Build an effective and efficient Government machinery that supports citizens' participation	Number of staff recruited	12	0	0		0
	Number of staff due for promotion promoted	2	0	17	8	6
	Time taken to validate staff salaries	Within 48 hours after receiving access to payment system every month	Within 48 hours after receiving access to payment system every month	Within 48 hours after receiving access to payment system every month	Within 48 hours after receiving access to payment system every month	Within 48 hours after receiving access to payment system every month
	Number of meetings organized for the Commissioners (including committee meetings)	-	29	21	40	29
	Number of staff durbars organised	1	1	1	1\]	1
	Number of international conferences attended			53		28
Promote the fight against corruption and economic crimes	Number of audit queries or infractions received	5	7	3	0	0
	Percentage change in audit infraction addressed	100	100	100	0	0
Improve human capital development and management	Availability of a human capital strategy	-	-	<ul style="list-style-type: none"> National Technical Committee established Stakeholder consultation organised to receive inputs to initiate the drafting of the strategy 		<ul style="list-style-type: none"> Stakeholder consultation organised to receive inputs to initiate the drafting of the strategy
	Number of staff trained	0	10	56		67
Improve research and development, innovation and sustainable financing for industrial development	Number of times economic model was updated	2	2	2	2	2
	Number of bi-annual reports developed	0	0	2	2	2

Source: Policy, Development Plan Coordination, M&E Division Divisions, 2024





2.6 Update on Critical Development Issues

2.6.1 Implementation of SOCO

The Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project under the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) has several components, with component three under the management and coordination of NDPC. The component focused on the Regional Coordination Platform and Dialogue to proactively prevent the spread of conflict from the Sahel; reduce vulnerability to climate change; strengthen local institutions; improve economic opportunities, and public trust. The project primarily focuses on the regions in the Northern part of Ghana.

In 2024, NDPC received about GH¢2.24 million for the implementation of activities identified under the component 3. During

the year, the Commission in collaboration with the Ministry of Local Government, Chieftaincy and Religious Affairs reviewed and finalized the scoping study of the SOCO project to facilitate effective implementation. Table 3 provides details on the implementation of the project.

2.6.2 Staff strength of NDPC

The Commission requires a total of 92 staff to operate at its optimal capacity. However, only 56 staff were at post in 2024 (Table 9). Two key staff (Director of Development Plan Coordination and Acting Head of Monitoring and Evaluation Divisions) retired. Also, two senior staff resigned from the Commission in 2024. The Commission unfortunately recorded one death in service.

Table 9: Human Resource Position of the Commission, 2024

Divisions	Staff Required	Staff available	% Covered	Critical skills needed
Director-General's Secretariat	7	3	42.9	1. Strategic management
General Services	36	21	58.3	1. Team building and Conflict management 2. Report and minute writing skills
Development Policy	16	9	56.3	1. Project Management 2. Training for using drones for geospatial data capture
Development Plan Coordination	11	7	63.3	1. Advanced training in Data Analysis to inform policy formulation 2. Leadership and Management Training 3. Spatial planning processes: 4. Geographic information systems
Research and Innovation	9	6	66.7	1. Resource mobilization and fund-raising skills 2. Macroeconomic modelling 3. Project Management 4. Financing for Development 5. Data Analytics and visualization





Divisions	Staff Required	Staff available	% Covered	Critical skills needed
Monitoring and Evaluation	13	10	84.6	<ol style="list-style-type: none"> 1. Evaluation Methods 2. Establishing indicator baselines and setting of targets 3. Strategies for communicating and getting M & E results 4. Strategies for sharing M & E results
Total	92	56	62	

Source: Administration Unit, 2024

The Commission as part of efforts to supplement the gap, engaged 20 temporary staff during the year (Table 10). For the effective functioning and successful implementation of tasks by the various divisions, the Commission identified some critical skills, including team building and conflict management, project management, and evaluation methods.

Table 10: Temporary Staff at the Commission, 2024

Grade	Target	Actual
	2024	2024
Deputy Director	2	2
Secondment/Posting		
Director	1	1
Assistant Controller and Accountant-General	1	1
Principal Procurement	1	1
Principal Planning Officer	2	2
Principal Accountant	1	1
Principal Information Officer	1	1
Senior Accountant	2	2
Principal Internal Auditor	1	1
Accountant	1	1
Procurement Officer	1	1
Assistant Internal Auditor	1	1
Information Officer	2	2
Senior Account Technician	1	1
Principal Records Supervisor	1	1
Senior Security Guard	1	1
Total	20	20

Source: Administration Unit, 2024





2.6.3 Trainings Conducted

In 2024, there were a number of training programmes organised for staff across the divisions. This included: training and sensitisation on Community Action Planning Guidelines, training on how to protect laptop and basic trouble shooting, training on internal control processes, training on vulnerability assessment, climate financing and mainstreaming climate adaptation into planning processes (Table 11).

Table 11: Staff Capacity Development, 2024

Name or type of the Capacity Development	Venue/ Location	Purpose of the programme	Source of funding	Target group	Facilitators	No. of beneficiaries		
						Total	Male	Female
Executive training cause for policymakers on the 2030 agenda and the Sustainable development	Incheon, Republic of Korea	Capacity Building	Korea Government	Technical	Korea	2	2	0
Master's Degree in Urban Development	Seoul National University, South Korea	Capacity Development	KOICA	Technical	KOICA	1	0	1
Master's Degree in Energy Policy	Seoul National University, South Korea	Capacity Development	KOICA/ GoG	Technical	KOICA	1	0	1
Ghana Electronic Procurement System	Accra Digital Centre	Capacity Building	GoG	GS	Public Procurement Authority	6	3	3
Vulnerability Assessment, Climate Financing and Mainstreaming Climate Adaptation into Planning Processes	Noda Hotel, Kumasi	Capacity Building	UNCDF Local			6	4	2
Training and sensitisation on the Community Action Planning Guidelines	14 Districts	Empower planning officers and units committee members	GIZ/GoG	All Coordinating Directors (Dev. Plan Officers)	NDPC/GIZ	17	7	10
Training on how to protect Laptop and Basic Trouble Shooting	NDPC Conference Room	Protect Laptops and Basic Trouble Shooting	GoG	All staff	NDPC	20	11	9





Name or type of the Capacity Development	Venue/ Location	Purpose of the programme	Source of funding	Target group	Facilitators	No. of beneficiaries		
Training on Workshop for Human Resource directors and Managers of the Public Sector	Auditorium of Wesley Towers, Accra	Capacity Building	PSC	HR	PSC	2	0	2
Migration of Public Services Organization into the HRM Information System	NDPC Mini Conference Room	Enhanced the capacity of HRMIS	GoG	GS	PSC	8	6	2
Invitation to Meet Technical Experts- The Review of the Human Resources Manager	Virtual	To review HRMPF Manual for the Ghana Public Services	PSC	HR	PSC	2		2
Training on Internal Control Processes	NDPC main conference room	Capacity Building	GoG	All Staff	HR/Internal Audit	69	30	39

Source: Administration, 2024

2.6.4 Logistics Analysis

Table 12 presents data on the available and required logistics for the effective functioning of the Commission. The data shows that there has been a slight improvement in the number of projectors, photocopiers, printers and vehicles. Some old and unserviceable computers and vehicles were auctioned in 2024 and some new ones were procured to support the operation of the Commission. However, these remain inadequate. About forty-five percent of the existing vehicles have outlived their useful economic lifespan and have been written off in the Commission's books of account. The continuous use of these old vehicles poses a safety and security risk to staff. They break down frequently resulting in high maintenance cost.

Further, some of the office equipment of the Commission such as air-conditioners, desktops, printers and generator plants are old and obsolete. Consequently, their maintenance cost has risen taking a toll on the meagre financial resources. Their frequent breakdown negatively affected work and it is therefore critical for them to be replaced to improve the working conditions at the Commission.

Table 12: Status of logistics, 2024

Items	Required	Actual		Remarks
		2023	2024	
Computers	84	100	80	Forty-six (46) of the computers are not in good working condition.
Printers	50	41	42	Thirty-nine (39) of the printers are not in good condition and break down frequently resulting in delays in work performance and high maintenance cost.





Items	Required	Actual		Remarks
Projectors	10	1	5	One (1) out of the actual projectors is not in good condition. More projectors are needed for the Commission's outstation activities
Office Space	94	85	87	More office space is required to conveniently accommodate staff.
Vehicles	40	28	29	Thirteen (13) of the actual vehicles have outlived their useful economic lifespan and have been written off in the Commission's books of account. The continuous use of these old vehicles poses a safety and security risk to staff. They break down frequently resulting in high maintenance cost.
Photocopiers	6	4	5	The photocopiers are fairly on good condition.
Scanners	10	3	4	All the actual scanners are not in good condition and breakdown frequently resulting in high maintenance cost and work delays. More scanners are required to support the digitization of records.
Air-conditioners	62	59	59	Thirty-two (32) of the actual air-conditioners have outlived their useful economic lifespan and have been written off in the Commission's books of account. They are old and break down frequently resulting in high maintenance cost and uncondusive working environment.
Generator	2	2	2	The two generators have outlived their useful economic lifespan and have been written off in the Commission's books of account. They breakdown frequently resulting in high maintenance cost.

Source: Administration, 2024

Out of ten scanners required, the Commission has only four scanners which are insufficient. The Commission requires additional scanners for the effective performance of its work. The Commission has also been experiencing low voltage and requires voltage stabilizers to protect its computers and other electrical gadgets. The Electricity Company of Ghana (ECG) recommended that the Commission requires its own electrical transformer to step up the voltage level.

2.7 Evaluations conducted

The Commission planned to undertake evaluation of key programmes and projects outlined in the medium-term development plan for 2023. However, due to financial constraints, it was unable to do so.

2.8. Participatory Evaluation Tools Used and their Results

The Commission planned to use key participatory evaluation tools including community score cards and citizen's report cards to collect qualitative data on the implementation of its programmes and projects during the year. However, these tools were not administered largely due to inadequate funds.





CHAPTER 3: NDPC'S ACTIVITIES TO ENHANCE CAPITAL EXPENDITURE (CAPEX) EFFECTIVENESS AND VALUE FOR MONEY

3.1 Introduction

This chapter assesses activities undertaken by the Commission to facilitate capital budget allocation and effective implementation to ensure value for money.

3.2 Implementing a Risk-Based Monitoring of Capital Projects

The Commission is mandated by the National Development Planning Commission Act, 1994 (ACT 479), to monitor and evaluate the implementation of government policy, programmes and projects. As a result, one of the key activities undertaken during the year under review was the conduct of a Risk-Based Monitoring (RBM), to determine threats that affect development outcomes at all levels. Thirty-Five (35) MMDAs were selected from the sixteen regions for the RBM. The selection was based on the review outcome of the 2023 district annual progress reports. Table 13 provides more details on beneficiary districts.

Table 13 MMDAs selected for Risk-Based Monitoring, 2024/2025

Region	MMDAs	No. Per Region
Greater Accra Region	1. La Dade Kotopon Municipal	6
	2. Koley Klotey Municipal	
	3. Shai Osudoku Municipal Assembly	
	4. Ada West District Assembly	
	5. Tema Metropolitan Assembly	
Central Region	6. Assin South	2
	7. Cape Coast Metropolitan Assembly	
Western Region	8. Sekondi Takoradi Metropolitan	4
	9. Ahanta West Municipal	
	10. Tarkwa Nsuaem Municipal	
	11. Wassa Amenfi East Municipal	
Western North Region	12. Sefwi Wiawso Municipal	
	13. Bibiani-Anhwiaso-Bekwai Municipal	
Ahafo Region	14. Asunafo North Municipal	2
	15. Asunafo South District	





Region	MMDAs	No. Per Region
Bono Region	16. Sunyani Municipal	2
	17. Dormaa Central	
Ashanti Region	18. Afigya Kwabre North District	3
	19. Kumasi Metropolitan Assembly	
	20. Asante Akim Central	
Bono East Region	21. Kintampo North Municipal	2
	22. Nkoranza South District	
Upper West Region	23. Bole District	3
	24. Lawra Municipal	
	25. Nandom Municipal	
Savannah Region	26. Central Gonja District	1
Northern Region	27. Nanumba South	2
	28. Savelugu	
North East Region	29. West Mamprusi Municipal	2
	30. Yunyoo-Nasuan District	
Upper East Region	31. Bawku West	2
	32. Kassena Nankana Municipal	
Volta Region	33. Nkwanta South	4
	34. Krachi East	
	35. Ho Municipal	
	36. Anloga District	
Eastern Region	37. Abuakwa South	2
	38. Kwahu East	

Source: NDPC M&E Division, 2024

The participants of the RBM programme were members of the District Planning Coordinating Units (DPCU) of selected districts including Coordinating Directors. The methodology were mainly presentations, discussions of issues identified in the MMDAs 2023 APRs and spot checks on selected areas of interests.

The discussions revealed several threats to development outcomes at the sub-national level. The identified threats include resource constraints, illegal mining, illegal lumbering and prioritization of political interests over district development by some political actors.

3.2.1 Systemic institutional threats

The major institutional threat to development outcomes at the sub-national level as at 2024 was resource constraints. MMDAs did not get adequate financial resources and logistics to facilitate implementation of approved plans. The District Assemblies Common Funds (DACF) is the main funding source for majority of the districts. However,





the release of the funds was characterized by unduly delays. The last quarter release of the year is received by MMDAs in the first quarter of the ensuing year. This makes it difficult for the Departments of the Assemblies to implement approved programmes and projects planned for a particular year. Many of the Planning Units of the assemblies are unable to organize their quarterly DPCU meetings due to their inability to service these meetings with water and lunch. The Spatial Planning Departments are largely unable to control spatial development because of limited logistics to undertake field visits and to ensure developers get permits to construct structures. Works Departments also bemoaned inadequate logistics for contract monitoring.

The Department of Agriculture faced serious financial and logistical constraints since it was decentralised as part of the local government service. Directors of the department complained of not receiving adequate funds from their Central Administration to carry out planned activities. Some Directors even complained of not having funds to buy basic office necessities including A4 papers for printing. Departments of Education and Health Services have consequently refused to be decentralised as part of the Local Government Service because of these challenges faced by the Department of Agriculture.

There were also complaints about some Chief Executives not taking technical advice in making developmental decisions. Political considerations supersede technical recommendations in project selection, siting, executions and expenditure.

The visits also revealed that most of the departments and units of the assemblies do not have enough logistics including office space and vehicles to facilitate implementation. In some districts, Management staff of the assemblies had to use motto bikes or public transport to carry out official assignments.



DPCU meeting at Asunafo North in an uncompleted Assembly Hall

3.2.2 Specific Sectoral threats

Illegal Mining

Many of the districts visited in Western, Ashanti and Western North regions identified illegal mining (galamsey) as a great threat to development outcomes in the agriculture sector (food security and forest degradation), water sector (pollution of water bodies), and education sector (child labor) among others.

Participants argued that Illegal mining has become a significant threat with devastating consequences for agriculture, the environment, and security. Large tracts of fertile farmland have been destroyed, forcing many farmers to abandon staple crops production





and in some cases switch to cash crops including rubber production. This shift has led to reduced food production, increased food prices, and worsening rural livelihoods.

The other effects include farmers travelling long distances to get water for irrigation of their farm lands and international consumers rejecting farm product from Ghana because of unwanted chemicals in agricultural produce. There is also the fear that Ghana may soon start importing fresh water from abroad due to severe pollution of rivers and streams by illegal miners. Most of the perpetrators are Chinese nationals and eminent personnel in society.

Security concerns have also escalated as illegal mining attracts criminal activities, including land disputes, violent confrontations, and unlawful possession of firearms. The influx of unregulated miners has strained local law enforcement, making it difficult to control illegal operations. In response, the affected Assemblies are strengthening community-based monitoring, collaborating with law enforcement agencies, and promoting alternative livelihoods to reduce dependency on illegal mining.



Illegal mining pits in Ahanta West Municipal, Western Region (Ahanta West MA Field Report)

Severe Environmental degradation including polluted rivers, deforestation, and soil erosion is threatening biodiversity and water sources. Contaminated water bodies, laden with mercury and other harmful chemicals, pose serious health risks to communities reliant on them for drinking and irrigation. Ghana Water Company Limited has to spend more money and chemical in treating drinking water. The destruction of forests has also disrupted ecosystems, affecting both flora and fauna.





Illegal mining and pollution of water bodies in Bibiani Ahwiaso Bekwai and Tarkwa Nsuaem (NDPC Field Report)

Addressing these challenges requires stricter enforcement, sustainable land reclamation, and increased public awareness to protect natural resources and long-term economic stability.

The commitment of chiefs and traditional authorities in affected areas is critical in combating the illegal mining menace. The traditional rulers must work hand in hand with the Ghana Police Service to identify and prosecute individuals involved instead of deploying military men from afar to such areas who are often accused of corruption and indirectly shielding the perpetrators. Foreign national caught in this business should be prosecuted in Ghana but can be deported to serve their prison terms in countries of origin.



Law Enforcement Activities on Illegal Mining at Cape Three Point enclave, Ahanta West (Ahanta West MA Field Report)





Illegal Lumbering

Another threat to sustainable development in the selected districts is illegal lumbering and the destruction of forest reserves. Timber contractors and merchants have entered forest reserves felling trees for their wood business. Some of the timber logs are processed into plywood and transported to major market centres in Kumasi, Accra, Takoradi and Cape Coast. The merchants provide incentives to staff of Forestry Commission and Police Office Officers manning check points to facilitate transportation.

Chinese nationals and their Ghanaian compatriots are key stakeholders in this business. Government can use the Chiefs and District Assembly men and women who live in these areas to address the problem in collaboration with Forestry Commission and Ghana Police Service.



Scenes of Illegal lumbering activities in the Asunafo North District

Insecurity

Another threat discussed during the RBM visits is insecurity mainly caused by chieftaincy disputes. Many royal families are sometimes divided over who should be enstooled as chiefs or kings in their traditional areas and the misunderstanding that ensued creates conflicts. There are many of these conflicts dotted across stools and skins in the country. This phenomenon tends to erode years of efforts by MMDAs and national level institutions to bring about development across the country. The monitoring team observed pronounced ongoing conflicts in Nkwanta South and Bawku West during the visits. There were two separate District Police Commands in Asunafo South District who were supported by military installations due to the regular clashes in communities within the districts.





Military Security installation in Asunafo South District

If all these threats are addressed, it will facilitate the execution of public investment projects and programmes to ensure value for money.

In 2024, the Director-General of NDPC also participated in the work of the Public Investment Programme Working Committee. The Committee, reviewed project documents relating to 18 projects in education, sanitation and works, health, agriculture and road sectors, of which 8 were recommended for the issue of the 'Seal of Quality'¹. The approved projects were added to the portfolio of projects which will inform future project funding decisions in the medium term. This is a critical step for ensuring that projects in the Public Investment Plan inform the CAPEX of the national budget.

The Commission in 2024 collaborated with the Ministry of Finance to undertake Budget Monitoring of all MMDAs. The exercise was to among others, assess the efficient alignment of resources, assess the level of implementation of projects and effectiveness of the public financial management systems and practices.

The Commission also through the Director-General continued to participate in the Public Investment Programme

Working Committee established under the Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411) to ensure the viability of public investment projects, and promote transparency, accountability, and prudent use of public resources. In 2024, the committee reviewed and approved the Public Investment Plan, which informed the CAPEX component of the national budget.

3.3 Reviewing MDAs' CAPEX Proposals and Providing Advice

Section 21 (5) (a) of the Public Financial Management Act, 2016 (Act 921) recommends that the budget should align with the Medium-Term National Development Plan and approved plans. These plans prepared by MDAs, MMDAs and RCCs are certified by the National Development Planning Commission (NDPC) in line with the National Development Planning (System) Regulations, 2016 (L.I. 2232) and include among other things, the Capital Expenditure (CAPEX) requirements for the Medium-Term. In line with this, Regulations 17(3) of Public Financial Management Regulations, 2019 (L.I. 2378) stipulates

¹ means a certificate granted by the Minister stating that the Ministry of Finance is confident that the investment project has a positive economic and financial Net Present Value, and is technically, financially and economically viable





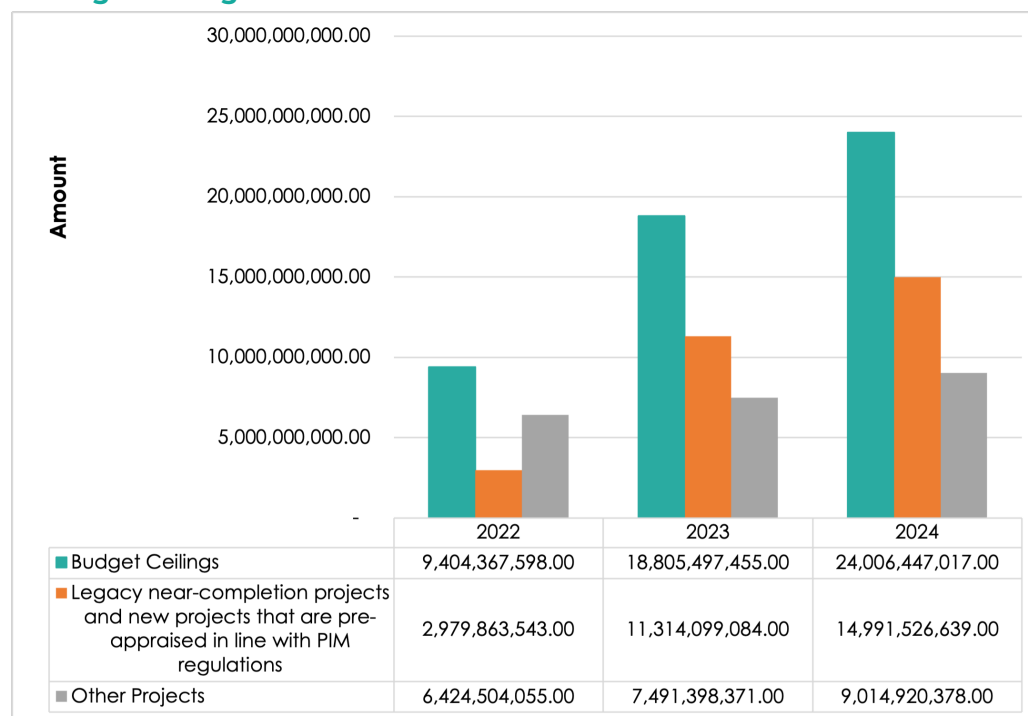
that the Budget Office shall, on behalf of the Minister, hold Budget Hearings with covered entities before the submission of the proposed annual budget to Cabinet in accordance with paragraph (b) of subsection (1) of section 21 of the PFM Act. These budget hearings are held jointly between the Ministry of Finance (MoF) and NDPC to ensure that budgets align accordingly with government priorities for the year. The Commission, in conjunction with the Ministry of Finance through these hearings, reviews and provides advice to Ministries, Departments and Agencies (MDAs) on the alignment of their budget to government's yearly priorities, including CAPEX.

Through the budget hearings, the Commission together with MoF, on yearly basis, reviews the Annual Action Plans (AAPs) of MDAs. These AAPs outline the goods and services and CAPEX requirements for the year. In line with the government's efforts to ensure that the public investment space is rationalised, the MOF, in conjunction with the Commission (through the budget hearing process), has ensured that more

resources are allocated to the completion of legacy near-completion projects and new projects that are pre-appraised in line with Public Investment Management (PIM) regulations.

Data from the Ministry of Finance (Public Investment and Asset Division) indicates that there has been a significant improvement in CAPEX allocation towards completing near legacy projects and new projects pre-appraised in line with PIM regulations. In 2022, the proportion of MDAs CAPEX allocated for the completion of legacy near-completion projects, and new projects that are pre-appraised in line with PIM regulations was 31.7 percent. This share almost doubled, rising to 60.2 percent in 2023 and reached 62.4 percent in 2024 (Figure 4). The improvements can be attributed to the existence of a Public Investment Plan Guideline to guide project preparation and appraisal, the stocktaking of the portfolio of ongoing projects across all MDAs, capacity building for public sector officers, and the existence of the Public Investment Programme Working Committee.

Figure 4: Budget ceilings and CAPEX allocations for 2022-2024



Source: MoF (Public Investment and Asset Division), 2024



3.4 Capacity Development to improve CAPEX Effectiveness and Value for Money

The National Development Planning Commission Act, 1994 (Act 480) enjoins the National Development Planning Commission (NDPC) to manage the decentralised planning system. As part of the mandate, the Commission undertook several capacity development programmes at the sector and sub-national levels to enhance skills in implementation, monitoring and evaluation (reporting), and project management. The details of the aforementioned training programmes conducted in 2024 are discussed below.

3.4.1 Capacity Development in Monitoring and Evaluation

The Commission reviewed all the 2023 annual progress reports received from Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs) and Regional Coordinating Councils (RCCs) in 2024. The objective of the review was to determine the achievements recorded and constraints faced by the implementers of government programmes and projects during the year. The challenges observed in 2023 remained the same in 2024 and they include the undue delay in the implementation of physical projects (some projects delayed for about 10-20 years). The review outcome showed M&E weaknesses in many areas, including reporting on development programmes and projects, prioritising unplanned interventions over planned programmes and projects,

abandoning projects after significant levels of completion, over reliance on the District Assemblies Common Fund for financing projects implementation and inconsistent and unreliable data among others.

To address the problems, the Commission, in collaboration with the United Nations Children's Fund (UNICEF), organised regional training workshops for selected members of the District Planning Coordinating Units (DPCUs) and staff of Policy, Planning Budgeting, Monitoring and Evaluation Directorates (PPMEDs) in 2024. The objective was to build the capacity of the selected staff to effectively implement their development plans which include capital projects. It also enabled MDAs and MMDAs to incorporate lessons learnt (as shared by participants) into their work plan, including CAPEX proposals, for implementation in subsequent years.





Resource persons from NDPC providing training to MMDAs in various regions on their Annual Progress Report

3.4.2 The Commission's visits to Ministries, Departments and Agencies

As part of efforts by the Commission to strengthen the decentralised M&E system including preparation of annual progress reports, the Director General tasked the M&E Division to visit the 43 MDAs in 2024 to discuss the key monitoring and evaluation challenges with participants and agree on strategies to improve the quality of reports government agencies submit to the Commission. The opportunity was used to train selected staff of the MDAs and their sector agencies in designing M&E frameworks for their medium-term development plans.

In all, a total of 43 Ministries, Departments and Agencies were covered by the monitoring visits. Over 1,000 participants from the respective departments and agencies of the ministries took part in the training.





3.4.3 Training Workshops on Development Plan Preparation Guidelines

The Commission trained selected staff from the Regional Coordinating Councils and District Planning Coordinating Units on the Guidelines for the preparation of medium-term development plans for the 2026-2029 plan period. The Planning Guideline is to guide the preparation of the development plans of MDAs, RCCs, and MMDAs for the next planning period (2026-2029).

The regional orientation for the 2026-2029 planning guidelines serves as a foundational step to enhance the planning capabilities of Metropolitan, Municipal, and District Assemblies (MMDAs) and Regional Coordination Councils (RCCs). This orientation aimed to equip stakeholders with the knowledge and skills required to implement updated guidelines effectively. The training also enabled the members to properly plan for capital projects and ensure efficient budgetary allocations.



Sections of the participants at the Guidelines Orientation Workshops

3.5 Rationalizing number of active projects and increasing project completion rates

The National Development Planning Commission, Act, 1994 (Act 479), section 2(e) enjoins the Commission to monitor, evaluate and co-ordinate development policies, programmes and projects. In line with achieving this mandate, the Commission under





section 1 (3) of the National Development Planning (Systems) Act, 1994 (Act 480) issues guidelines and formats for Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) to prepare their M&E Plans and Annual Progress Reports. These reports provide an update on programmes and projects being implemented in the MDAs and MMDAs.

A review of the APRs submitted by MDAs and MMDAs in line with L.I.2232 reveal the status of projects implemented at all levels. The Commission provided advice on the need to rationalize or prioritise on-going projects and increase projects completion rate. The following were some of the observations made during the review:

Total number of projects

The total number of public investment projects being implemented by MDAs was 4,989. The Office of Government Machinery is implementing more projects than any other government institution. Over 50 percent of the new projects under construction were introduced by the Middle Belt Development Authority (Table 13).

Table 14: Project distribution among MDAs

MDAs	No of projects 2023-2026	No of projects 2024-2027
Audit Service	3	2
Electoral Commission	1	1
Ministry of Foreign Affairs	1	1
Ministry of Finance	4	5
Ministry of Local Government, Decentralization and Rural Development	67	77
Office of Government Machinery-Northern Development Authority	690	1005
Office of Government Machinery-Middle Belt Development Authority	2084	1905
Office of Government Machinery-Coastal Development Authority	1122	1116
Ministry of Food and Agriculture	8	39
Ministry of Lands and Natural Resources	13	44
Ministry of Fisheries and Aquaculture Development	9	14
Ministry of Tourism Arts and Culture	4	2
Ministry of Energy	6	165
Ministry of National Security	0	1
Ministry of Defence	52	65
Judicial Service	4	1
Commission on Human Right and Administrative Justice	1	1
Office of the Attorney General and Ministry of Justice	1	2
Ministry of Interior	44	76



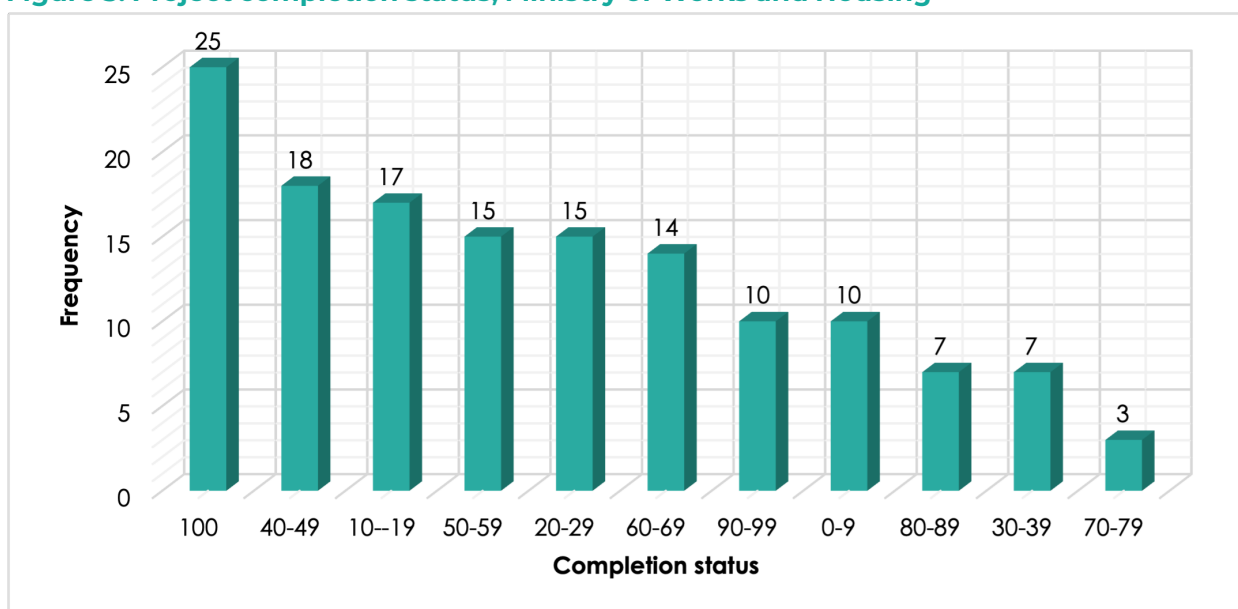


MDAs	No of projects 2023-2026	No of projects 2024-2027
Ministry of Chieftaincy and Religious Affairs	10	11
Ministry of Youth and Sports	4	8
National Commission For Civic Education	1	1
Ministry of Health	15	23
Ministry of Roads and Highways	743	295
Ministry of Sanitation and Water Resources	42	87
Ministry of Railways Development	11	7
Ministry of Transport	8	7
Ministry of Works and Housing	33	140
Ministry of Gender, Children and Social Protection	3	0
Ministry of Education	5	0
Multi-Sectoral	0	15
Total	4,989	5,116

Source; Public Investments and Assets Division (PIAD), Ministry of Finance, 2024

The Ministry of Works and Housing had 140 projects as of December 2024. Twenty-five of the total projects were 100 percent complete with substantial number of outstanding commitments. The remaining interventions were at different levels of completion (Figure 5). These projects ought to be prioritised in the Ministry's budget for 2025.

Figure 5: Project completion status, Ministry of Works and Housing



Source; MWH, 2024





Action taken in 2024 based on the Commission's observations and advice

The Ministry of Roads and Highways intensified its routine monitoring and had timely disbursement of funds during the year. The sector's estimated funds for 2024 were GH¢5,764,269,617.00 but received GH¢9,142,331,197.89 by December 2024 exceeding the target by 58.6 percent.

A similar observation was made at Ministry of Transport, where the Ministry and its agencies held bi-weekly meetings with service providers, contractor, utility providers to ensure they were on track; made budgetary allocation for the capital projects and went through the procurement processes to award contracts and consistently followed up on these projects through stakeholder engagements. The result was that GH¢8,623,872,175.88 was received by the ministry out of the expected GH¢8,410,307,410.03 representing 102.5 percent achievement in 2024. The performance also represents 32.7 percent improvement over the 2023 situation. Data from the ministry further shows

that GH¢221,852,739.69 of the institution's capital envelope of GH¢435,361,307.00 was spent on active projects.

The Ministry of Energy received timely release of funds, The Ministry fast tracked the project awarding processes and engaged District Engineers to assist in project supervision and monitoring. GRIDCO for example received GH¢2,265,457,000 in 2023 and this increased to GH¢2,647,263,054 in 2024 representing 16.9 percent achievement. The result has led to improvement in electricity access rate.

The Ministry of Railways Development received a total of GH¢233,935,802.37 out of the expected GH¢267,212,801.00 in 2024, representing 87.5 percent of the required funds contrary to the performance in 2023 where only 44.7 percent of the estimated total revenue was made available to the sector and this facilitated the implementation of capital projects in the sector in 2024.

Table 15: Status of projects, Ministry of Railways Development

No.	Policy, project or programme	Start Date	2024 Target	Status of Completion		Remarks
				2023	2024	
1.	Development of the 22km Kojokrom to Manso Section of the Western Railway Line on Standard Gauge	January, 2018	100% completion	93%	96%	The new railway line to be operationalised upon completion in 2025 in order to access the impact/outcome
2.	Development of the 78km Takoradi Port, Manso to Huni Valley Section of the Western Railway Line on Standard Gauge	November, 2022	30% completion	16%	21.59%	The new railway line to be operationalised upon completion by the end of May, 2026 in order to access the impact/outcome





No.	Policy, project or programme	Start Date	2024 Target	Status of Completion		Remarks
3.	Development of the 6km Adum to Kaase Section of the Western Railway Line on Standard Gauge	January, 2021	20% completion	2%	2%	The new railway line to be operationalised upon completion in order to access the impact/outcome
4.	Development of the 97.7km Tema to Mpakadan Railway Line on Standard Gauge	July, 2018	100% completion	98.6%	99.7%	The new railway line has been completed and commissioned but is yet to be operationalised in order to access the impact/outcome
5.	Capacity development for the Railway Sector: School of Railway and Infrastructure Development (SRID)	January, 2021	Increase enrolment from 200 in 2021 to 2,500 by 2024	1,466	2,298	The first batch of 222 students graduated in various BSc Degree programmes in 2024
6.	Rehabilitation of Railway Store Houses	October, 2021	100% completion	78%	80%	Capacity of the Ghana Railway Company enhanced for the maintenance of locomotives, wagons, coaches and equipment

Source: Ministry of Railways Development, 2024 APR

The Ministry of Environment, Science, Technology & Innovation received timely release of funds and mobilised more IGF to complete the projects. The total inflow to the ministry increased from GH¢ 697,643,028.85 in 2023 to GH¢ 1,146,104,766.20 in 2024 representing 164.3 percent. The 64.3 percent improvement was largely as a result of IGF improvement. Total IGF increased from GH¢ 250,547,690.12 to GH¢ 365,249,053.67 in 2024 representing 145.8 percent. The monitoring of the Level of pollutants of effluent discharge into coastal waters and lagoons improved from 141 in 2023 to 184 in 2024.

Table 16: Status of Key projects of MESTI, 2024

Key Capital Projects	Strategy to improve early completion of capital projects	Percentage completion		
		%		
		2022	2023	2024
Construction of 2 Story Office Block at the Ahafo Region	Mobilise more internally generated funds	15	32	52
Construction of 2 Story Office Block at the Savanna Region	Mobilise more internally generated funds	10	22	35
Construction of 2 Story Office Block at the Bono East Region	Mobilise more internally generated funds	11	31	48
Renovation of Volta Regional MESTI's Director's Bungalow	Mobilise more internally generated funds	45	83	100
Construction of 2 Story Office Block in Tamale	Mobilise more internally generated funds	40	71	100

Source: MDAs 2024 APR





3.6 Ensuring sufficient allocation for repair and maintenance of existing infrastructure

Effective maintenance is critical for ensuring that physical infrastructure is utilised to its optimal level. Consequently, sufficient budget allocation for repairs and maintenance is required to ensure that the infrastructure is consistently in good shape to serve its purpose. The Commission provided advice to MDAs and MMDAs to plan for repair and maintenance and periodically report on progress of implementation of the plan.

An analysis of the MDAs data shows that expenditures were in line with releases, with the largest repairs and maintenance undertaking by the Ministry of Transport, specifically the Ghana Airport Company Limited (GACL) accounting for 96.7 percent (Table 16).

Table 17: Repair and Maintenance of Asset/Infrastructure of some MDAs, 2024

MDAs	Actual Release	Expenditure
Ministry of Roads and Highways	650,000.00	650,000.00
Ministry of Environment, Science, Technology & Innovation	6,385,006.24	6,383,006.24
Ministry of Finance	29,801,329.96	29,801,329.96
Ministry of Interior	4,563,232.50	4,563,232.50
Ministry of Local Government, Chieftaincy and Religious Affairs	900,000.00	900,000.00
Ministry of Tourism, Culture and Creative Arts	3,000,000.00	3,000,000.00
Ministry of Trade and Agric-Business	15,694,884.42	15,694,884.42
Ministry of Transport	226,212,861.92	226,109,037.55
Total	287,207,315.04	287,101,490.67

Source: MDAs 2024 APR

Similar trends were observed in the MMDAs data, with expenditure been nearly the same as releases. However, an analysis of the receipt to allocations showed that 52.1 percent of required repair and maintenance cost was received (Table 17). Further, only six MMDAs received less than 10 percent of their allocation for repairs and maintenance, with the most been in the Ashanti Region. Some of the repairs and maintenance works that had been programmed included: desilting of drainage system; rehabilitation of health, education and small-town water system infrastructure; road; office equipment and vehicles; and staff bungalows and office accommodation.

Table 18: Repair and Maintenance of asset/infrastructure of some MMDAs, 2024

MMDAs	Allocation	Receipts	Release as a % of allocation	Expenditure
Ahanta West	463,402.75	400,687.91	86.47	400,687.91
Effia-Kwesimintsim	1,206,926.00	1,161,926.00	96.27	1,161,926.00
Ellembelle	629,324.00	170,000.00	27.01	170,000.00
Jomoro	669,946.43	507,946.43	75.82	78,000.00
Mpohor	102,529.00	70,529.00	68.79	63,476.10
Nzema East	261,090.00	246,331.30	94.35	246,331.30
Tarkwa-Nsuaem	2,764,730.00	2,985,983.00	108	2,308,728.70





MMDAs	Allocation	Receipts	Release as a % of allocation	Expenditure
Shama	456,430.00	447,325.04	98.01	447,325.04
Wassa Amenfi East	604,950.00	496,444.56	82.06	496,444.56
Wassa East	652,925.00	878,825.00	134.6	628,825.00
Sefwi Wiawso	1,415,808.66	1,350,348.00	95.38	1,350,348.00
Bibiani-Anhwiaso-Bekwai	1,439,500.00	1,139,500.00	79.16	938,672.00
Bia East	1,112,985.44	840,985.44	75.56	840,985.44
Kintampo Municipal	1,408,402.00	433,110.00	30.75	433,110.00
Techiman Municipal	302,609.11	379,698.55	125.47	370,698.55
Sunyani Municipal	77,672.30	77,672.30	100	77,672.30
Dormaa West	1,995,776.15	557,012.37	27.91	557,012.37
Dormaa East	262,000.00	262,000.00	100	262,000.00
Berekum East	289,000.00	258,000.00	89.27	258,000.00
Upper Manya Krobo	309,800.00	309,800.00	100	309,800.00
Yilo Krobo	126,797.00	102,208.25	80.61	87,727.50
West Akim	1,143,000.00	1,086,607.00	95.07	913,607.10
Upper West Akim	296,240.00	203,971.29	68.85	131,950.54
Nsawam Adoagyiri	483,597.00	139,209.00	28.79	139,209.00
New Juaben South	510,000.00	456,014.65	89.41	456,014.65
Kwahu West	2,560,000.00	559,523.01	21.86	559,523.01
Kwahu South	3,690,343.35	710,493.60	19.25	710,493.60
Kwahu East	276,225.77	276,225.77	100	276,225.77
Kwahu Afram Plains South	626,803.92	626,803.92	100	626,803.92
Fanteakwa South District	110,000.00	98,593.00	89.63	98,593.00
Denkyembour	11,410.00	11,410.00	100	11,410.00
Birim South	198,584.00	10,000.00	5.04	10,000.00
Birim North	206,841.00	293,632.00	141.96	293,632.00
Birim Central	152,110.00	94,500.00	62.13	94,500.00
Atiwa East	8,200.00	8,200.00	100	8,200.00
Fanteakwa North	497,617.00	321,540.00	64.62	321,540.00
Ayensuano	500,000.00	370,000.00	74	370,000.00
Asene-Manso-Akroso	488,834.60	193,172.63	39.52	193,172.63
Akyemansa	799,898.14	799,898.14	100	799,898.14
Akuapim South	59,526.00	59,526.00	100	59,526.00
Akuapem North	1,969,355.16	1,630,719.16	82.8	301,800.00
Achiase	689,300.00	673,086.70	97.65	670,686.70
Abuakwa South	720,600.00	440,254.00	61.1	428,586.50
Abuakwa North	453,000.00	443,733.33	97.95	443,733.33





2024 NDPC APR

MMDAs	Allocation	Receipts	Release as a % of allocation	Expenditure
Nkwanta South	1,313,965.09	762,226.88	58.01	762,226.88
Kadjebi District	706,366.21	198,258.42	28.07	56,456.50
Krachi Nchumuru	80,000.00	51,163.00	63.95	51,163.00
Guan	837,551.00	629,163.87	75.12	629,163.87
Biakoye	201,380.00	201,380.00	100	201,380.00
Bawku West	9,414,073.02	1,131,641.65	12.02	1,131,641.65
Pusiga	1,270,000.00	723,000.00	56.93	723,000.00
Kassena Nankana West	13,740.00	13,740.00	100	13,740.00
Kassena Nankana	3,793,167.26	3,039,159.11	80.12	2,776,897.58
Binduri	800,668.40	676,927.65	84.55	676,927.65
Bongo	95,125.00	90,000.00	94.61	90,000.00
Builsa North	1,026,284.59	1,008,543.34	98.27	539,040.00
Builsa South	7,107,966.99	1,574,969.43	22.16	1,574,969.43
Bolgatanga	4,324,188.71	4,324,188.71	100	2,051,713.36
Bawku	22,580,209.80	1,180,209.80	5.23	481,025.00
Nabdam	1,277,000.00	1,013,719.00	79.38	895,205.56
Wa	2,997,776.41	2,555,606.41	85.25	-
Jirapa	1,561,882.00	1,245,000.00	79.71	554,000.00
South Tongu	1,312,132.99	1,094,040.43	83.38	836,376.53
South Dayi	1,115,053.00	271,637.50	24.36	271,637.50
North Tongu	2,232,202.20	732,202.20	32.8	530,577.90
Ketu South	381,469.10	107,037.60	28.06	65,773.10
Ketu North	326,657.00	206,042.70	63.08	206,042.70
Keta Municipal	1,531,366.00	659,900.00	43.09	659,900.00
Hohoe Municipal	1,965,962.00	2,101,873.51	106.91	2,101,873.51
Ho Municipal	4,350,000.00	280,450.00	6.45	280,450.00
Anloga District	1,077,832.29	1,025,605.29	95.15	1,011,605.29
Agortime-Ziope	28,639.00	22,984.00	80.25	22,984.00
Adaklu District	157,823.65	111,523.65	70.66	111,523.65
Tema Metro	3,193,614.20	2,499,916.55	78.28	2,499,916.55
Shai-Osudoku	1,208,110.09	1,198,110.09	99.17	1,080,610.09
Okaikwei North	1,419,659.20	520,568.80	36.67	520,568.80
Ningo Prampram	5,930.00	5,930.00	100	5,930.00
La Nkwantanang-Madina	1,129,357.34	1,039,689.72	92.06	625,680.72
La Dade-Kotopon	3,123,024.60	3,123,024.60	100	2,615,192.10
Krowor	592,794.50	587,415.00	99.09	587,415.00
Ga East	533,282.97	454,325.06	85.19	454,275.06
Ga Central	1,978,702.00	706,342.00	35.7	706,342.00





MMDAs	Allocation	Receipts	Release as a % of allocation	Expenditure
Ayawaso West	2,021,162.69	1,256,855.91	62.18	1,254,317.91
Ayawaso North	1,628,857.00	1,050,457.00	64.49	1,050,457.00
Ayawaso East	399,160.00	394,260.00	98.77	394,260.00
Ashaiman	1,499,609.27	473,167.04	31.55	402,105.30
Ablekuma West	402,007.00	341,020.02	84.83	232,000.00
Ablekuma Central	1,671,190.65	321,436.18	19.23	321,436.18
Ablekuma North	1,873,718.20	1,612,696.50	86.07	1,612,696.50
Ada East District	1,075,000.00	1,075,000.00	100	1,075,000.00
Ada West District	48,800.00	48,800.00	100	48,800.00
Adentan	475,367.09	475,367.09	100	475,367.09
Ga South	161,495.00	161,181.00	99.81	161,181.00
Ga West	595,981.10	416,670.00	69.91	416,670.00
Kpone-Katamanso	1,279,000.00	1,054,075.35	82.41	1,054,075.35
Tema West	751,385.00	751,385.00	100	746,457.50
Weija-Gbawe	54,369.00	54,369.00	100	54,369.00
Afigya Kwabre North	1,415,159.94	888,076.94	62.75	839,691.46
Atwima Kwanwoma	47,000.00	20,000.00	42.55	20,000.00
Offinso North	20,000.00	16,000.00	80	16,000.00
Sekyere South	1,387,138.10	399,539.17	28.8	399,539.17
Adansi Asokwa	160,300.00	160,300.00	100	160,300.00
Afigya Kwabre South	1,419,996.00	1,399,996.00	98.59	1,191,794.99
Ahafo Ano North	1,604,430.82	914,461.92	57	914,461.92
Ahafo Ano South East	565,000.00	500,000.00	88.5	500,000.00
Amansie South	266,420.00	266,420.00	100	266,420.00
Amansie West	88,995.00	88,995.00	100	88,995.00
Asante Akim Central	2,092,167.20	1,231,774.28	58.88	1,231,774.28
Asante Akim North	2,945,980.23	192,135.00	6.52	192,135.00
Asokore Mampong	19,572,987.53	8,639,146.87	44.14	8,639,146.87
Asokwa	809,982.18	806,682.18	99.59	804,268.18
Atwima Mponua	242,500.00	138,567.00	57.14	138,567.00
Atwima Nwabiagya	295,000.00	156,437.00	53.03	155,828.00
Atwima Nwabiagya North	78,220.00	193,077.00	246.84	193,077.00
Bekwai	534,944.00	497,294.00	92.96	497,294.00
Bosome Freho	299,935.69	203,718.59	67.92	101,000.00
Bosomtwe	479,484.20	479,484.20	100	479,484.20
Ejisu	918,000.00	918,000.00	100	918,000.00
Ejura-Sekyedumase	442,388.85	238,771.00	53.97	238,771.00
Kumasi Metro	1,145,500.00	447,300.00	39.05	447,300.00





MMDAs	Allocation	Receipts	Release as a % of allocation	Expenditure
Kwadaso	891,715.00	741,715.00	83.18	741,715.00
Mampong	562,339.24	472,352.50	84	30,230.00
Obuasi East	638,180.85	20,000.00	3.13	20,000.00
Offinso	537,209.80	322,323.61	60	322,323.61
Oforikrom	1,264,922.08	1,222,416.80	96.64	937,416.80
Sekyere Central	29,947.00	24,447.00	81.63	24,447.00
Sekyere Afram Plains	425,955.00	196,251.25	46.07	196,251.25
Sekyere Kumawu	147,455.00	8,500.00	5.76	8,500.00
Suame	1,855,195.86	1,311,603.00	70.7	1,311,603.00
Total	177,190,597.96	92,353,487.72		79,135,629.20

Source: MMDAs 2024 APR

Regional disaggregation of repair and maintenance works shows that MMDAs in the Western Region recorded the highest releases (94.3%) as a percentage of allocation, while Upper East Region recorded the lowest (28.6%). Generally, the releases fell short of what was required. In terms of the expenditure as a percentage of the releases, Upper West Region recorded the lowest utilisation of 14.6 percent although the releases were more than 80 percent. Bono Region recorded over 100 percent utilisation of all their releases in repairing and maintaining their infrastructure (Table 18). The analysis was based availability of data from the under-listed regions.

Table 19: Regional Analysis of Repair and Maintenance by MMDAs

Region	Allocation	Receipts	Release as a % of allocation	Expenditure	Expenditure as % of Release
Western North	3,968,294.10	3,330,833.44	83.9	3,130,005.44	94.0
Western	7,812,253.18	7,365,998.24	94.3	6,001,744.61	81.5
Upper West	4,559,658.41	3,800,606.41	83.4	554,000.00	14.6
Greater Accra	27,121,576.90	19,622,061.91	72.3	18,395,123.15	93.7
Eastern	16,888,082.94	9,919,121.45	58.7	8,316,633.39	83.8
Oti	3,139,262.30	1,842,192.17	58.7	1,700,390.25	92.3
Bono	2,624,448.45	1,154,684.67	44.0	1,154,684.67	100.0
Bono East	1,711,011.11	812,808.55	47.5	803,808.55	98.9
Volta	14,479,137.23	6,613,296.88	45.7	6,098,744.18	92.2
Upper East	51,702,423.77	14,776,098.69	28.6	10,954,160.23	74.1
Ashanti	43,184,449.57	23,115,785.31	53.5	22,026,334.73	95.3
Total	177,190,597.96	92,353,487.72	52.1	79,135,629.20	85.7

Source: MMDAs 2024 APR





Some of the recommendations to address the gaps in repairs and maintenance include:

- Ensuring that adequate funds are made available and released on time to enable scheduled repair and maintenance works to be undertaken;
- Paying for major renovations before commencement of new ones;
- Mobilising and budgeting for repair and maintenance work in plans of the assemblies;
- Improving maintenance culture of the assemblies; and
- Strengthening monitoring and supervision to ensure adherence to timelines.

3.7 Improving inter-institution coordination for project planning and implementation

As part of its role as the national coordinating body of the Decentralised Development Planning System in Ghana, the Commission commenced series of coordinating meetings with and among stakeholders especially MDAs and Regional Economic Planning Officers. The main purpose of the meetings was

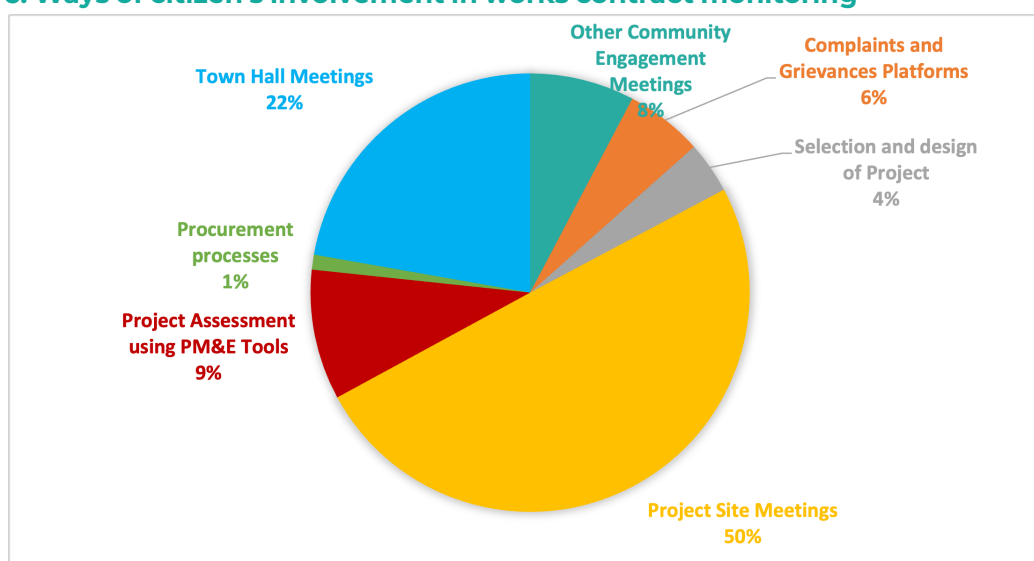
to identify innovative ways to address the challenges posed by poor institutional coordination with and among institutions.

The Commission organized a meeting with Development Partners (DPs) in 2024 to discuss the Commission's 2024 work plan and enhance coordination within the decentralised planning system. The meeting focused on collaborative ways of resource mobilization and coordination within this framework. The meeting concluded with a communique that stressed on NDPC engaging DPs more in implementation, monitoring and evaluation of development plans at all levels.

3.8 Promoting citizen engagement for monitoring of works contracts

Citizen engagement is essential for open government and effective development, strengthening the quality of policymaking and service delivery with improved social accountability. The 2024 APR of MMDAs provides evidence of citizen's engagements in the monitoring of works contract. As shown in Figure 6, most of the citizen engagements were in the form of project site meetings and town hall meetings. This allowed citizens to participate directly in the monitoring of projects in their locality.

Figure 6: Ways of citizen's involvement in works contract monitoring



Source: MMDAs 2024 APR





CHAPTER 4: FINANCIAL STATEMENTS AND AUDIT REPORT

4.1 Financial Statement

The Commission in line with the Public Financial Management Act, 2016 (Act 921) prepared its 2023 Financial Report for auditing by the Auditor-General's Department. Annex 3 provides the Audited Financial Statement of the Commission.

4.2 Audit performance

The Commission's audit performance over the period (2021-2023) has shown exemplary financial management practices, with a notable dedication to addressing and resolving infractions.

Table 20: Audit Performance

Indicator	Performance		
	2021	2022	2023
1. Number of audit infractions or queries received			
• Cash	1		
• Procurement	2	1	2
• Tax			
• Stores		1	
• Administrative	1	1	1
2. Percentage of audit infractions addressed			
• Cash	100.00		
• Procurement	100.00	100.00	100.00
• Tax			
• Stores		100.00	
• Administrative	100.00	100.00	100.00

Source: Internal Audit Unit, 2023

The Commission since 2021 recorded no cash irregularities (Table 19), indicating effective corrective measures have been instituted. Further, there were significant declines in procurement and stores infractions (Table 20), reflecting the Commission's commitment to transparency and procedural compliance. In spite of the improvements in audit infractions, there is a need for ongoing vigilance and enhanced controls in financial management practices within the Commission.



**Table 21: Analysis of Irregularities from 2021- 2023**

No.	Type of irregularity	2021	2022	2023	Total Amount
1	Procurement Irregularity	346,794.79	227,281.26	183,219.89	757,295.94
2	Stores Irregularity		73,031.00		73,031.00
3	Cash Irregularity	86,550.00		-	86,550.00
4	Administrative Irregularity	-		-	-
Total		433,344.79	300,312.26	183,219.89	916,876.94

Source: Finance and Internal Audit Units

The Commission continued to address all issues and recommendations by external auditors. Table 21 provided detailed information on the actions undertaken by management of NDPC.

Table 22: Details of Irregularities, 2021-2023

Year	Type of irregularity	Observation	Action taken to resolve
2021	Procurement	<ul style="list-style-type: none">Unapproved procurementUnplanned procurement	<ol style="list-style-type: none">Unapproved procurement was as a result of procurement unit inability to present approved minutes from Entity Tender to the audit team during the audit engagement. Approved minutes has been presented to the audit team for their perusal.These were maintenance activities that were not expected during the year under review, but had to be carried out to safeguard the Commissions assets. This issue has been resolved.
	Cash	<ul style="list-style-type: none">Mismanagement of fuel	<ol style="list-style-type: none">Administrative procedures such as approval of requisitions by the Chief Manager on a weekly basis for Drivers and Drivers are to log in fuel received into log books to help with audit trial and accountability.
	Administrative	<ul style="list-style-type: none">Abandoned Vehicles	<ol style="list-style-type: none">A board of survey had been constituted at the time of audit and their report had been sent to the Ministry of Finance for approval and auctioning. Vehicles have since been auctioned and proceeds deposited into the consolidated fund.





Year	Type of irregularity	Observation	Action taken to resolve
2022	Procurement	<ul style="list-style-type: none">Procurement of hospitality Services without Alternative Quotations	1. Management has taken steps to ensure that for all services, at least three quotations are sourced before engaging services of third parties to ensure value for money is achieved.
	Stores	<ul style="list-style-type: none">Purchases not accounted for	1. Stores receipt advice was not attached for the payment of printed material since there was a direct transfer of printed material from the Printing House to Parliament due to the urgency of delivery. Management accepted the recommendation for onward compliance.
	Administrative	<ul style="list-style-type: none">Delay in Reconstituting the Audit Committee	1. The delay was caused by the delay in appointing Commissioners who are nominees of the Audit Committee. The Audit Committee has since been inaugurated and is functional.
2023	Procurement	<ul style="list-style-type: none">Delay in submission of Procurement plan for approvalUncompetitive procurement for Hospitality services	1. Management noted the recommendation for onward improvement. 2. Management noted recommendation for compliance.
	Administrative	<ul style="list-style-type: none">Acting appointments exceeding one year	1. Interview for the Acting positions have been completed and the report has been forwarded to the Office of the President for Approval.





CHAPTER 5: CONCLUSION AND THE WAY FORWARD

5.1 Conclusion

In 2024, the Commission planned and executed 167 activities to advance its medium-term objectives, achieving a 10.5 percent increase in the implementation of its annual action plan. Notably, the completion rate of activities rose to 77.8 percent, largely attributable to improved revenue performance, particularly from Development Partners. The Commission delivered several key outputs, including the Long-term National Development Perspective Framework (Vision 2057), Community Action Plan (CAP) Guidelines, and five Thematic Reports under the SOCO Project covering Local Governance, Local Economic Development, Digital Technology and Innovation, Climate Resilience, and Social Cohesion. Additionally, the Commission produced the 2023 District League Table (DLT) Report and the 2023 National Annual Progress Report (APR).

Beyond policy documents and reports, the Commission conducted regional training for planning and social welfare officers on utilising the District Development Data Platform (DDDP) for reporting on their quarterly and annual progress report. It also collaborated with the Office of the Head of Local Government Service (OHLGS) and Engagement Global to support two MMDAs (Sekondi-Takoradi Metropolitan Assembly and Ga West Municipal Assembly) in developing and presenting their Voluntary Local Reviews (VLRs) at the United Nations High-Level Political Forum (HLPF). Furthermore, the Commission reviewed and provided feedback on annual progress reports from MDAs, MMDAs, and RCCs to enhance data quality and decision-making, while also offering technical support to ten MDAs in formulating sectoral policies.

Significant progress was recorded in Public Financial Management (PFM), particularly in the effective execution of Capital Expenditure (CAPEX) budgets.

The completion of near-legacy and pre-appraised projects was prioritized, leading to improved monitoring, timely fund disbursement, and higher project completion rates across MDAs and MMDAs. This was largely due to the Commission's advisory role in rationalising ongoing projects and emphasising value-for-money principles.

Despite these achievements, the Commission faced challenges, including insufficient budgetary allocations for recurrent and non-recurrent expenditures, as well as inadequate staffing. These constraints hindered the Commission's ability to fully deliver on its mandate of advising the President and Parliament on national development policies. The staff shortages also resulted in an excessive workload, particularly during critical document preparation and review processes.

To address these challenges and sustain progress, it is imperative to ensure timely release of adequate budgetary resources and to review and improve the Conditions of Service to attract and retain skilled personnel. In addition, Government should empower and adequately resource the National Development Planning Commission for the efficient delivery of its mandate. However, the Commission remains committed to driving national development and looks forward to strengthened collaboration with stakeholders in the coming year.

5.2 Way forward

The Commission recognises the changing global financial climate and the effects on the economy. This calls for effective planning and budgeting as well as monitoring and evaluation. The Commission will therefore strive to enhance proper planning and effective linkages to budget and implementation to





ensure value for money for all interventions. Strategic partnerships would be developed and coordinated among Development Partners, Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), civil society, academia and the citizens.

Moving forward, NDPC remains committed to promoting a culture of evidence-based decision-making and will continue to support inclusive, equitable, and sustainable development through robust planning and performance tracking. Further, the Commission would work with the Ministry of finance to ensure the judicious allocation of resources, especially for addressing legacy projects in line with governments priorities.

Other special initiatives to be undertaken in the ensuing year include:

1. Coordinated Programme for Economic and Social Development Policies as enshrined in Article 36 (5) of the 1992 Constitution of Ghana.
2. Coordination of the implementation and reporting on the Sustainable Development Goals (SDGs) and African Union Agenda 2063 (AU Agenda 2063) in Ghana
3. Development of the 2026-2029 Medium-Term National Development Policy Framework

4. Development of the National Medium-Term Development Plan for 2026-2029
5. Development of a Guideline for the Preparation of Regional Integrated Plans (RIPs)- (2026-2029)
6. Development of a National Coordination Strategy and Guidelines
7. The Public Financial Management Programme (to support E-Planning and Monitoring and Evaluation (M&E))
8. The Ghana Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project
9. Evaluation of the Agenda for Jobs II Policy Framework 2022-2025
10. Formulation of the Human Capital Development Strategy
11. Development of Policy Brief on Illegal Mining for the President

The Commission will also ensure the prompt preparation of data-driven policy briefs to inform the President and Parliament in their decision-making. In addition, the Commission would lead in the development of the Coordinated Programme for Economic and Social Development Policies as enshrined in Article 36 (5) of the 1992 Constitution of Ghana.





ANNEXES

ANNEX 1: PROGRAMME REGISTER

PROJECTS	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	LOCATION	CONTRACTOR/CONSULTANT	CONTRACT SUM GH¢	SOURCE OF FUNDING	DATE OF AWARD	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	IMPLEMENTATION STATUS PERCENTAGE PICTURE	
Integrated Social Services (Dissemination of Governance Structure)	Social Development	Nation wide	NDPC project team	679,490.00	UNICEF	April, 2024	Nov.2024	Dec. 2024	679,490.00	100.0	
Publication of 2023 District League Table	ICME	Nation wide	NDPC Project Team	508,780.00	UNICEF	May,2024	May,2024	Nov,2024	508,780.00	100.0	
Sensitization on child labour indicators and project plans in the pilot MMDAs	Social	Nation wide	NDPC Team	Project	539,890.00	UNICEF	Oct,2024	Nov,2024	Dec,2024	539,890.00	100.0
Preparation of the 2023 National Annual Progress Report	ICME	Nation wide	NDPC Division	M & E	1,230,000.00	WB (PFM4SD)	Jan,2024	March,2024	June,2024	1,230,000.00	100.0
Preparation of NDPC's 2023 Annual Progress Report	ICME	Accra	NDPC Division	M & E	870,700.00	WB (PFM4SD)	Jan,2024	March,2024	June,2024	870,700.00	100.0
Review of District and Sector APRs and Dissemination	ICME	Nation wide	NDPC Division	M & E	1,007,800.00	GoG/ UNICEF	April,2024	April,2024	Oct,2024	1,007,800.00	100.0
DDDP completed for development monitoring and Evaluation	ICME	Nationwide	AO Holdings		374,039.50	GIZ PAIReD	21/02/2024	23/02/2024	30/07/2024	341,106.28	90.0



2024 NDPC APR

PROJECTS	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	LOCATION	CONTRACTOR/CONSULTANT	CONTRACT SUM GH¢	SOURCE OF FUNDING	DATE OF AWARD	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	IMPLEMENTATION STATUS PERCENTAGE PICTURE
Scoping Study on Gulf of Guinea Social Cohesion Project	Social Development	Northern Ghana	NDPC M&E Division	1,715,740	World Bank	17th May 2023	15th August 2023	02/12/2024	1,715,740	100.0
National Policy Almanac and Policy development Process launched	Governance	Accra	CERGIS, University of Ghana	379,000.00	OXFAM		24-08-2023	02-2024	179,000	90.0
Preparation of National Long-Term Development Planning Framework (Agenda 2057)	Governance	Accra	NDPC	2,210,980.00	GOG		2023	04-2024	2,210,980.00	100.0
Strategic Collaboration with ACET on the Development Planning Transformation Agenda	Economic	Greater Accra Region	NDPC		GoG	2024	2024	2024	0	100.0
Completing Economic Projections and Policy Brief/ Paper		Greater Accra Region	NDPC		GoG	2024	2024	2024	0	100.0
Scoping Study on Gulf of Guinea Social Cohesion Project	Social Development	Northern Ghana	NDPC M&E Division	1,715,740	World Bank	17th May 2023	15th August 2023	02/12/2024	1,715,740	100



ANNEX 2: RISK-BASED MONITORING OF PROJECTS

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
					Level of Risk	Contributing factors	
Bawku West District Assembly							
Rehabilitation of bungalow No. 3 and JSQ 1 in Zebilla	Zebilla	Improve housing facilities for staff.	Delays in construction, budget overruns, and quality issues.	To ensure timely completion and cost efficiency.	Medium	Weather conditions, contractor performance.	Regular site inspections, clear contractual terms.
Construction of 1no. (1.9M x1.8M) Pipe Culvert and Reshapping og Teshie - Soogo Feeder Road	Teshie - Soogo	Enhance road accessibility and safety.	Erosion, funding shortfalls, and material shortages.	Prevent disruptions and ensure durability.	High	Heavy rainfall, budget constraints.	Use of durable materials, contingency budgeting.
Supply of 100no 8m low tension electricity poles for Kukoogo Community	Kukoogo	Improve electricity distribution.	Transportation delays, theft or damage.	Maintain project timeline and security.	Medium	Security issues, logistics challenges.	Secure storage, strategic delivery scheduling.
Construction of 1no. 3-Unit classroom Block and supply of 8no. Standard wooden writing desk covered with leather, 15no. Standard wooden office chair covered with leather and 75no. Metal Fabricated Dual Desks (WITHOUT an Office, a Store 4-seater KVIP, 2-unit urinal, 2-Unit changing room)	Tonde	Enhance educational infrastructure.	Construction delays, cost escalation.	To meet educational calendar and budget limits.	Medium	Supply chain delays, inflation.	Early procurement, strict project management.



2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Construction of 1no. CHPS Compounds with 2-Unit Nurses Accommodation, and supply of 3no. Vaccine fridges, 3no. delivery beds, 18no. laying beds, 4no. Standard wooden benches, 4no. Standard wooden writing desk covered with leather, 8no. Standard wooden office chair covered with leather and Construct three levels of shelves in the records room as specified by the Engineer (14 length).)	Weari	Improve healthcare access.	Equipment procurement delays, staffing issues.	Ensure operational readiness.	High	Supply chain issues, recruitment challenges.	Advanced order placements, coordination with health services.
Construction of 1no. 6-Unit classroom Block with an Office, a Store 4-seater KVIP, 2-unit urinal, 2-Unit changing room and supply of 8no. Standard wooden writing desk covered with leather, 15no. Standard wooden	Peri	Provide adequate educational facilities.	Budget overruns, delays in material supply.	Maintain budget and project timeline.	Medium	Price fluctuations, contractor efficiency.	Price locking agreements, progress tracking.
Construction and Installation of 1no. Rice Processing machine at Sapeliga and Construction of 1no. 10-Unit Market Stores at Sapeliga	Sapeligu	Boost local agriculture and commerce.	Technical failures, low market demand.	Ensure economic viability.	High	Market trends, equipment reliability.	Market analysis, training programs.



Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Drilling and mechanisation of 3 no. boreholes with solar connectivity and accessories for irrigation in 3 communities Goog, Timonde and Teshie	Goog, Timonde and Teshie	Enhance agricultural productivity.	Water table fluctuations, equipment breakdowns.	Maintain consistent irrigation.	High	Climate change, maintenance challenges.	Regular maintenance, community involvement.
Rehabilitation of Zebilla Hospital Junction - Zebilla Hospital Road (1.5km, construction of U-drains)	Zebilla	Improve road access to healthcare.	Erosion, construction delays.	Ensure continuous access.	Medium	Weather conditions, funding constraints.	Drainage systems, phased construction.
Supply and Installation of Solar Energy in 2no Health facilities (Inverters, Solar Panels, Wiring, Bulbs and Storage Batteries) at Komaka and Salpiiga	Komaka and Salpiiga	Ensure reliable energy for healthcare.	Technical failures, maintenance issues.	Continuous power supply.	Medium	Equipment quality, technical skills.	Quality assurance checks, technical training.
Construction of 1No. 4-Unit Bath House, 2-Unit Urinal and the Rehabilitation of 1no. 10-Seater Water Closet (W/C) toilet and fencing at Teshie Station in Zebilla Market	Zebilla	Improve sanitation and hygiene facilities.	Construction delays, vandalism, maintenance challenges.	Ensure timely delivery and sustainability.	Medium	Community engagement, security.	Community awareness, robust maintenance plans.
Construction of 1No. 2.5M x 2.5M Single Cell Box Culvert and Filling to Approaches on Zebilla SHTS Road	Zebilla	Improve road drainage and safety.	Erosion, flooding, construction delays.	To prevent road damage and ensure safety.	High	Weather conditions, funding.	Proper drainage design, phased construction.
Procurement of 4no. Laptops (core i5, 8gb ram, 512gb SSD or better) for officers: DCE (1), DFO (1) Assistant Directors (2)	Zebilla	Enhance administrative efficiency.	Theft, technological obsolescence.	Ensure security and long-term usability.	Low	Security measures, IT support.	Secure storage, regular software updates.



2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Construction and Installation of 1no. Shea Butter Processing machine	Tanga	Boost local economic activity.	Technical failures, market demand fluctuations.	Ensure profitability and operational efficiency.	High	Equipment reliability, market trends.	Technical training, market analysis.
Construction of 1No. Maternity Ward at Binaba Health Center	Binaba	Improve maternal health services.	Delays, equipment shortages, staffing challenges.	Ensure operational readiness.	High	Supply chain issues, recruitment.	Early procurement, coordination with health authorities.
Supply and Installation of 3no.Solar Panels In 3no. CHPS Compound	Tonde CHPS, Biringu CPS, Boya-Kpalsako CHPS	Provide reliable energy for health services.	Technical issues, maintenance challenges.	To maintain continuous power supply.	Medium	Equipment quality, technical skills.	Quality assurance checks, technical training.
Construction of 1No. Double 2.5m x 2.5m reinforced Box Culvert on Dagungu to Morkpal Feeder Road (2km)-Dagunga & Construction of 2No. Pipe Culvert (1.8m dimeter and 1.2m diameter) and filling of approaches on the Kare to Abugula Feeder Road, Kare-Abugula	Dagungu to Morkpal, Kare to Abugula	Improve road accessibility and safety.	Flooding, construction delays.	Prevent road damage and ensure safety.	High	Weather conditions, funding constraints.	Proper drainage design, phased construction.
Siting, Drilling and Mechanization of 4No.Boreholes with 4No.5,000 litre capacity tanks on an elevated concrete stand & Siting and Drilling of 4No. Boreholes fitted with hand pump.	Apodabogo School, Bulinga JHS, Komaka CHPS, Weari CHPS; Tonde Yibonde Timonde, Tilli	Enhance water supply for schools and health centers.	Water table fluctuations, equipment breakdowns.	Ensure reliable water supply.	High	Climate change, maintenance challenges.	Regular maintenance, community involvement.



2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Construction of 1No. Classroom Block with an Office, a Store, 1No. 4-Seater KVIP, 1No. 2-Unit Urinal, 1No. 2-Unit Changing Room and Supply of 8No. Standard Wooden Writing Desks covered with Leather, 15No. Standard Wooden Office Chairs covered with Leather and 75No. Metal Fabricated Dual Desks & Construction of 1No. CHPS Compound with 1No. 4-Unit Nurse Accommodation and Supply of 2No. Vaccine fridges, Delivery beds and laying beds	Komaka and Bulinga	Improve educational and healthcare infrastructure.	Construction delays, cost escalation.	To meet educational and health needs on time.	Medium	Supply chain delays, inflation.	Early procurement, strict project management.
Reshaping of Custom Barrier – Teogo, Gbantongo Junction – Gbantongo and Hospital Junction – Azanga Feeder Road in the Bawku West District	Custom Barrier	Enhance road accessibility and safety.	Erosion, heavy rainfall.	Ensure road usability and safety.	High	Weather patterns, road usage.	Proper grading, drainage improvements.
Rehabilitation of 1no. 10-Seater Water Closet (W/C) Toilet Drilling, Construction, Developing and Mechanisation of 1no. Borehole at Aramkolga	Aramkolga	Improve sanitation and water access.	Maintenance challenges, vandalism.	Ensure sustainability and usability.	Medium	Community ownership, security.	Community sensitization, robust maintenance plans.



2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM	Action Taken on findings
West Mamprusi Municipal Assembly						
Construction and furnishing of 1No.6 unit classroom block	Walewale	To provide classroom space for trainee Nurses in the Walewale CN&M to improve access	Proximity of proposed site to existing fuel station	To ensure safe and appropriate siting of facility	Medium	Initial site was 50m away from the fuel station Re-siting of projec-120m distance was allowed between proposed site and the fuel station
Construction and furnishing of 1No.3 unit classroom block with ancillary facilities	Takorayiri	To improve access to basic education	-Project financing -Natural disasters -Use of sub-standard materials	-Ensure compliance -Minimize environmental and social cost of project -Ensure project objective is achieved	Low	-IPCs were promptly paid -Compliance level was high -Safeguards issues were identified and addressed -Maximum of 2 days were used to effect payment after IPCs were received -follow-up visits to ensure compliance
Construction of 1No. CHPS compound with accommodation	Gbimsi	To improve access to health care delivery	-Payment delays -Natural disasters -Use of sub-standard materials	-Ensure compliance -Minimize environmental and social cost of project -Ensure project objective is achieved	Low	-IPCs were promptly paid -Compliance level was high -Safeguards issues were identified and addressed -Maximum of 2 days were used to effect payment after IPCs were received -follow-up visits to ensure compliance
Construction and furnishing of 1No.3 unit classroom block with ancillary facilities	Nabulugu	To improve access to basic education	-Project financing -Natural disasters -Use of sub-standard materials	-Ensure compliance -Minimize environmental and social cost of project -Ensure project objective is achieved	Low	-IPCs were promptly paid -Compliance level was high -Safeguards issues were identified and addressed -Maximum of 2 days were used to effect payment after IPCs were received -follow-up visits to ensure compliance



Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Kassena Nankana Municipal Assembly							
Construction of 1No 3Unit Classroom with 1No. Office, 1No. Store, 1No. Staff common room, at Taribisi JHS	Taribisi	Enhance equitable access to, and participation in quality education at all levels	<ul style="list-style-type: none">Natural disastersPoor maintenance	<ul style="list-style-type: none">Ensure SafetyExtend Asset LifeImprove Reliability	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Environmental Conditions: Harsh weather climate change	<ul style="list-style-type: none">Planting trees to serve as wind breaks.Continuously tracking risks and adjusting strategies. Ensuring adherence to regulations and standards.
Procure and supply 200Metal Fabricated Dual Desk with Hard Wood and 80 Hexagonal Desks with 480KG Chairs for KG	Municipal Wide	Enhance equitable access to, and participation in quality education at all level in KNMA by 2025	<ul style="list-style-type: none">Financial Risk-Delay and release of funds.Poor maintenance	<ul style="list-style-type: none">Extend Asset LifeReduce CostsImprove Reliability:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Environmental Conditions: Harsh weather or corrosive environments. Poor Maintenance: Inadequate or delayed maintenance practices.	<ul style="list-style-type: none">Immediate Repairs: Addressing critical issues to prevent failure. Preventive Maintenance: Scheduling regular maintenance to mitigate risks.
Rehabilitation of Municipal Health Directorate	Navrongo	Ensure accessible, and quality Universal Health Coverage (UHC) for all	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure SafetyExtend Asset Life.Reduce Costs Improve coordination	Low Risk: Minimal impact, unlikely to occur.	<ul style="list-style-type: none">Poor Maintenance: Inadequate or delayed maintenance practices. Design Flaws: Inherent weaknesses in equipment or systems.	<ul style="list-style-type: none">Immediate Repairs: Addressing critical issues to prevent failure. Preventive Maintenance: Scheduling regular maintenance to mitigate risks.
Upgrading of CHPS Compound at Manyoro and Upgrading of CHPs Compound at Naaga and Manyoro	Naaga and Manyoro	Ensure accessible, and quality Universal Health Coverage (UHC) for all	<ul style="list-style-type: none">-Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure SafetyExtend Asset Life. Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments.Poor Maintenance: Inadequate or delayed maintenance practices.	<ul style="list-style-type: none">Immediate Repairs: . Preventive Maintenance: Training Programs: Educating staff to reduce human error.



Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM		Action Taken on findings
Renovation of Existing CHPS Compound, Expansion of CHPS Compound, And Construction Of 1-No 2-Bedroom Semi-Detached Nurses' Accommodation with Supplies at Doba	Doba	Ensure accessible, and quality Universal Health Coverage (UHC) for all	<ul style="list-style-type: none">-Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure SafetyComply with RegulationsExtend Asset Life. <p>Reduce Costs and ensure value for money:</p>	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments. <p>Poor Maintenance: Inadequate or delayed maintenance practices.</p>	<ul style="list-style-type: none">Immediate Repairs: . <p>Preventive Maintenance: Training Programs: Educating staff to reduce human error.</p>
Construction and Furnishing Of 1-No. CHPS Compound And 2-Unit Accommodation With 2- Unit WC Toilet at Chaaba And Kulongo	Chaaba and Kulongo	Ensure accessible, and quality Universal Health Coverage (UHC) for all	<ul style="list-style-type: none">-Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life. <p>Reduce Costs and ensure value for money:</p>	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments. <p>Poor Maintenance: Inadequate or delayed maintenance practices.</p>	<ul style="list-style-type: none">Immediate Repairs: . <p>Preventive Maintenance: Training Programs: Educating staff to reduce human error.</p>
Construction and Furnishing of 1No CHPS Compound and 2Unit Accommodation with 2 Unit WC Toilet at Gayingo.	Gayingo	Ensure accessible, and quality Universal Health Coverage (UHC) for all	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life. <p>Reduce Costs and ensure value for money:</p>	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments. <p>Poor Maintenance: Inadequate or delayed maintenance practices.</p>	<ul style="list-style-type: none">Immediate Repairs: . <p>Preventive Maintenance: Training Programs: Educating staff to reduce human error.</p>



Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM	Action Taken on findings
Construction and Furnishing of 1- No. 2-Unit KG Block with, Staff Common Room, 2 Office, 1no. 3-Seater KVIP Toilet and Bath at Sabisi In The Kassena-Nankana Municipality - Upper East Region	Sabisi	Enhance equitable access to, and participation in quality education at all level	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence. Equipment Age: Older equipment is more prone to failure. Environmental Conditions: Harsh weather or corrosive environments. Poor Maintenance: Inadequate or delayed maintenance practices.	<ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Construction and furnishing of 1-No. 3-unit classroom block with an office, staff common room, storeroom and 4-seater KVIP, 2-unit urinal, 2-unit changing room at Kologo Zuo	Kologo Zuo	Enhance equitable access to, and participation in quality education at all level	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money	Medium Risk: Moderate impact, possible occurrence. Equipment Age: Older equipment is more prone to failure. Environmental Conditions: Harsh weather or corrosive environments. Poor Maintenance: Inadequate or delayed maintenance practices.	<ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Construction of Community Youth Centre (Phase 1) at Kologo in the Kassena Nankana Municipality - Upper East Region.	Kologo	Improve basic social infrastructure and services, and livelihood conditions	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money	Medium Risk: Moderate impact, possible occurrence. Equipment Age: Older equipment is more prone to failure. Environmental Conditions: Harsh weather or corrosive environments. Poor Maintenance: Inadequate or delayed maintenance practices.	<ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.



Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM	Action Taken on findings
Sitting, Drilling and Mechanization of 3No. Boreholes at Chaaba, Kulongo and Gayingo	Chaaba, Kulongo and Gayingo	Promote sustainable water resources development and management	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments.Poor Maintenance: Inadequate or delayed maintenance practices. <ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Construction of 1No. 1.8M Diameter Double Piped Culvert, Filling to Culvert Approaches and Opening -Up 1Km at Kologo-Tangabisi Feeder Road. And Construction of 1No. 1.8M Diameter Double Piped Culvert, Filling to Culvert Approaches and Opening -Up 1Km at Kologo-Tangabisi Feeder Road In The Kassena-Nankana Municipality - Upper East Region	Tangabisi	Improve basic social infrastructure and services, and livelihood conditions	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money: With Regulations	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments.Poor Maintenance: Inadequate or delayed maintenance practices. <ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Rehabilitation and Expansion of Small Earth Dam in the Kassena-Nankana Municipality of the Upper East Region in the Kassena-Nankana Municipality of the Upper East Region	Natugnia	Promote sustainable water resources development and management	<ul style="list-style-type: none">Financial Risk-poor cash flow management.Natural disastersPoor maintenance	<ul style="list-style-type: none">Prioritize ResourcesEnsure Safety:Comply with RegulationsExtend Asset Life.Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">Equipment Age: Older equipment is more prone to failure.Environmental Conditions: Harsh weather or corrosive environments.Poor Maintenance: Inadequate or delayed maintenance practices. <ul style="list-style-type: none">Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.



2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM	Action Taken on findings
Construction of 1-No. 1.8m diameter double cell piped culvert and 2-No 0.9-meter diameter single cell pipe culverts and filling of approaches at Sakobisi.	Sakobisi	Improve basic social infrastructure and services, and livelihood conditions	<ul style="list-style-type: none">-Financial Risk-poor cash flow management.• Natural disasters• Poor maintenance	<ul style="list-style-type: none">• Prioritize Resources• Ensure Safety:• Comply with Regulations• Extend Asset Life.• Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">• Equipment Age: Older equipment is more prone to failure.• Environmental Conditions: Harsh weather or corrosive environments.• Poor Maintenance: Inadequate or delayed maintenance practices. <ul style="list-style-type: none">• Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Supply of 300Metal Fabricated Dual Desk, 100 eachers able and 100 Teachers chairs	Municipal Wide		<ul style="list-style-type: none">-Financial Risk-poor cash flow management.• Natural disasters• Poor maintenance	<ul style="list-style-type: none">• Prioritize Resources• Ensure Safety:• Comply with Regulations• Extend Asset Life.• Reduce Costs and ensure value for money:	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">• Equipment Age: Older equipment is more prone to failure.• Environmental Conditions: Harsh weather or corrosive environments.• Poor Maintenance: Inadequate or delayed maintenance practices. <ul style="list-style-type: none">• Immediate Repairs: .Preventive Maintenance: Training Programs: Educating staff to reduce human error.
Siting, Drilling, Construction, Developing and installation of Hand pumps for 15No. Boreholes for needy communities	Municipal Wide	Promote sustainable water resources development and management	<ul style="list-style-type: none">• Natural disasters• Poor maintenance	<ul style="list-style-type: none">• Ensure Safety• Extend Asset Life• Improve Reliability	Medium Risk: Moderate impact, possible occurrence.	<ul style="list-style-type: none">• Environmental Conditions: Harsh weather climate change <ul style="list-style-type: none">• Planting trees to serve as wind breaks.• Continuously tracking risks and adjusting strategies. <p>Ensuring adherence to regulations and standards.</p>





2024 NDPC APR

Project Description	Location	Objective of Project	Risk factors	Reasons for RBIM	Outcome of RBM	Action Taken on findings
Procurement of 160No. Low Tension wooden electricity poles for Navrongo AC=100No. Pungu AC=40, Saboro 20No.	Municipal Wide	Improve basic social infrastructure and services, and livelihood conditions	<ul style="list-style-type: none">Natural disastersPoor maintenance	<ul style="list-style-type: none">Ensure SafetyExtend Asset LifeImprove Reliability	Medium Risk: Moderate impact, possible occurrence. <ul style="list-style-type: none">Environmental Conditions: Harsh weather climate change	<ul style="list-style-type: none">Action taken based on risk assessment findings included: Planting trees to serve as wind breaks.Continuously tracking risks and adjusting strategies.Ensuring adherence to regulations and standards.



ANNEX 3: MDAS THAT SUBMITTED THEIR 2024 APRS

Ministry of Finance (MoF)
Ministry of Energy (MoEn)
Ministry of Foreign Affairs and Regional Integration (MFARI)
Ministry of Chieftaincy and Religious Affairs (MoCRA)
Ministry of Environment Science, Technology and Innovation (MESTI)
Ministry of Gender, Children and Social Protection (MoGCSP)
Ministry of Local Government, Decentralisation and Rural Development (MLGDRD)
Office of the Attorney General and Ministry of Justice (OAGMoJ)
Public Services Commission (PSC)
Ministry of Trade and Industry (MoTI)
Office of the Head of Civil Service (OHCS)
Ministry of Roads and Highways (MRH)
Ministry of Works and Housing (MWH)
Ministry of Defence (MoD)
National Commission for Civic Education (NCCE)
Ministry of Health (MoH)
Ministry of Lands and Natural Resources (MLNR)
Ministry of Food and Agriculture (MOFA)
Ministry of Transport (MoT)
Ministry of Sanitation and Water Resources (MSWR)
Ministry of Tourism, Culture and Creative Arts (MTCCA)
Ministry of Information (MOI)
Ministry of Employment and Labour Relations (MELR)
Ministry of Fisheries and Aquaculture Development (MoFAD)
Ministry of Youth and Sports (MoYS)
Ministry of Communications (MoC)
Ministry of Education (MOE)
Ministry of Railway Development (MRD)
Ministry of National Security (MNS)
Ministry of Parliamentary Affairs (MoPA)
Office of Government Machinery (OGM)
National Media Commission (NMC)
National Development Planning Commission (NDPC)
Commission on Human Rights and Administrative Justice (CHRAJ)



**Annex 4: MMDAs and RCC 2023 APR Submission Status**

Regions	No. District	No. APR		No. of Region	No. of APRs	
		2022	2023		2022	2023
Western	14	14	14	1	1	1
Oti	9	9	9	1	1	1
Volta	18	18	18	1	1	0
Upper West	11	11	11	1	1	0
Upper East	15	15	15	1	1	0
Savannah	7	7	7	1	1	1
North East	6	6	6	1	0	0
Northern	16	16	16	1	1	1
Greater Accra	29	29	29	1	1	1
Eastern	33	33	33	1	1	1
Central	22	22	22	1	1	1
Ahafo	6	6	6	1	1	1
Bono East	11	11	11	1	1	1
Bono	12	12	12	1	1	1
Ashanti	43	43	43	1	1	1
Total	261	261	261	16	15	12

* 1=submitted, 0=No submission





ANNEX 5: FINANCIAL STATEMENT



NATIONAL DEVELOPMENT PLANNING COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023





Contents

1.1 Corporate Information.....	2
1.2 Vision.....	2
1.3 Mission.....	2
1.4 Core Values	2
1.5 Background	2
1.6 List of Commissioners	6
Annex 1: Membership of the Commission 2023	6
1.6.1 Names of Bankers	8
1.6.2 Name of Auditors	8
1.6.3 Name of Solicitors	8
2.1 Report by Board of Directors/Management Reports	9
3.1 Audit's Opinion.....	12
4.1 STATEMENT OF FINANCIAL POSITION	16
5.1 STATEMENT OF FINANCIAL PERFORMANCE.....	19
6.1 STATEMENT OF RECEIPTS AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023	21
7.1 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023	24
8.1 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER, 2023	26
9.1 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS	28
10.1 STATEMENT OF FINANCIAL PERFORMANCE BY CLASSIFICATION OF FUNCTIONS OF GOV'T FOR THE YEAR ENDED 31ST DECEMBER 2023.....	34
11.1 Notes to the Accounts and Accounting Policies	36
12.0. ACCOUNTING POLICIES	55
12.1 General Statement.....	55
12.2 Policy Statement on IPSAS adoption.....	55
12.3 Basis of Preparation	55
12.4 Revenue	55
12.5 Expenditure.....	56
12.6 Assets	56
12.7 Cash and Cash equivalent.	56
13.0 SCHEDULES	57





1.1 Corporate Information

1.2 Vision

An authoritative planning body providing sound policy choices for sustainable and even development of Ghana

1.3 Mission

To coordinate development policies and strategies and to manage the decentralised planning system for the timely preparation and effective implementation, monitoring and evaluation of development plans at all levels

1.4 Core Values

To ensure effective coordination of the preparation, implementation, monitoring and evaluation of national development policies, plans, programmes and projects

1.5 Background

The National Development Planning Commission (NDPC) was established under Articles 86 and 87 of the 1992 Constitution as part of the Executive. The National Development Planning Commission Act, 1994, (Act 479) and the National Development Planning (System) Act, 1994, (Act 480), provide the core legal framework for the establishment of the Commission and the performance of its functions.

POLICY OBJECTIVES

Three (3) policy objectives relevant to NDPC from the 2022-2025 Medium-Term National Development Policy Framework (NMTDPF), “*Agenda for Jobs*”, are as follows:





1. Improve decentralised planning
2. Enhance capacity for policy formulation and coordination
3. Ensure improved fiscal performance and sustainability

Divisions

The Director-General (D-G) is the head of NDPC and reports directly to the Commission. The Director-General's Secretariat is made up of the Advisory, Partnership & Strategy and Internal Audit units. The Director-General directs and supervises the five (5) main divisions which comprise the following:

1. Research and Innovation
2. Development Policy and Planning
3. Development Coordination
4. Monitoring & Evaluation
5. General Services

The Director-General, **Dr. Kodjo Esseim Mensah-Abrampah** is the technical and administrative head of NDPC and reports to the Commission. The Director-General is responsible for the effective management of the day-to-day technical supervision and general administration of all the Divisions.

Research and Innovation

The Research and Innovation (R&I) Division is responsible for conducting research into various aspects of national policy issues and functions as a repository of knowledge for purposes of learning and assisting other organizations as needed.





The Division is headed by: **Mr. Richard Tweneboah-Kodua**

Development Policy and Planning

The Development Policy and Planning (DPP) Division is responsible for the formulation of long-term and medium-term development plans and policy frameworks vital for national and sub-national development.

The Division is headed by: **Mrs. Mary Mpereh**

Development Coordination

The Development Coordination (DC) Division facilitates and synergizes the needed support for coordinating policy formulation, plan preparation, monitoring, evaluation and research at national and sub-national levels.

The Division is headed by: **Dr. Winfred Nelson**

Monitoring and Evaluation

The Monitoring and Evaluation (M&E) Division is responsible for tracking and evaluating the implementation of development plans, policies and projects. The Division serves as a repository of selected data for MDAs and MMDAs.

The Division is headed by: **Dr. Opare Djan Nana**





General Services

The General Services (GS) Division is in charge of providing all the administrative and support services needed to enhance the operations and work of the four (4) technical Divisions to achieve the objectives of the Commission. The Division is made up of the following departments: Human Resources, Administration and Finance & Accounts.

The Division is headed by: **Mrs. Angela Emefa Yarboi**





1.6 List of Commissioners

Annex 1: Membership of the Commission 2023

S/N	Name	Position	
1.	Prof. George Gyan Baffour	Chairman	President's Nominee
2.	Dr. Kodjo Mensah-Abrampa	EO Member	Director-General NDPC
3.	Hon. Ken Ofori-Atta	EO Member	Ministry of Finance
4.	Hon. Kwaku Agyemang Manu	Member	Ministry of Health
5.	Hon. Dr. Yaw Adutwum	Member	Ministry of Education
6.	Hon. Bryan Acheampong	Member	Ministry of Food and Agriculture
7.	Hon. Martin Adjei-Mensah Korsah (Feb 2023 to date) Hon. Dan Botwe (Jan 2021- Feb 2023)	Member	Ministry of Local Gov't and Rural Dev't
8.	Hon. Dr. Mathew Opoku Prempeh	Member	Ministry of Energy
9.	Hon. Kobina Tahir Hammond (Feb 2023 to date) Hon. Alan Kyerematen (Jan 2017-Jan 2023)	Member	Ministry of Trade and Industry
10.	Hon. Ignatius Baffour Awuah	Member	Ministry of Employment and Labour Relations
11.	Hon. Dr. Kwaku Afriyie	Member	M.E.S.T. I
12.	Hon. Dakoa Newman	Member	Gender, Children, & Social Protection
13.	Prof. Samuel Kobina Annim	EO Member	Government Statistician
14.	Dr. Ernest Addison	EO Member	Governor of Bank of Ghana
15.	Mrs. Lucy Owusu-Ansah	Regional Reps	Ashanti Region
16.	Dr. Emmanuel Opoku Marfo	Regional Reps	Ahafo Region
17.	Prof. John Victor Mensah	Regional Reps	Central Region
18.	Dr. Yaw Adu-Ampomah	Regional Reps	Eastern Region
19.	Hon. David Quaye Annag	Regional Reps	Greater Accra Region





S/N	Name	Position	
20.	Dr. Suleman Abudulai	Regional Reps	Northern Region
21.	Mr. Robert Akurugu	Regional Reps	Upper East Region
22.	Dr. Adams Sorekuong Adama	Regional Reps	Upper West Region
23.	Dr. Prince Edward Darah	Regional Reps	Volta Region
24.	Hon. Wilson Arthur	Regional Reps	Western Region
25.	Nana Tano Kwaw Benbuin III	Regional Reps	Western North Region
26.	Mr. Esq. Charles Tettey	Regional Reps	Oti Region
27.	Most Rev. Dr. Matthew Kwasi Gyamfi	Regional Reps	Bono Region
28.	Prof. Justice Nyimah Bawole	Regional Reps	Bono East Region
29.	Dr. Buah Soale	Regional Reps	Savannah Region
30.	Mr. Samson Jakpa	Regional Reps	North East Region
31.	Dr. Yaw Ansu	Member	Development Economist
32.	Dr. Kwadwo Adjei Tutu	Member	Economist/Extractive Industries
33.	Prof. Otatkyi Amanfi VII	Member	Development
34.	Prof. Daniel Inkoom	Member	Governance (Institutional Reform)
35.	Prof. Bill buener Puplampu	Member	Governance (HR)
36.	Dr. Eugene Owusu	Member	Governance (International R/ns Experts)
37.	Dr. Anthony Yaw Baah	Member	Social Sector (Labour)
38.	Mad. Afia Appiah	Member	Social Sector (Gender/Poverty)
39.	Mad. Dede Bedu Addo	Member	Social Sector (Health)
40.	Prof. Agnes Apusiga	Member	Social Sector (Education)
41.	Prof. Joseph Magnus Frimpong	Member	Social Sector (Entrepreneur)
42.	Dr. Nii Kwaku Sowa	Member	Social Sector (Economist/Investment)
43.	Prof. Joshua Ayarkwa	Member	Env'tal (Science/Infrastructure)
44.	Ing. Dr. Robert Adjaye	Member	Env'tal (Science/Infrastructure)



S/N	Name	Position	
45.	Prof. Esi Awuah	Member	Env'tal (Science/Infrastructure/Civil Engineering)
46.	Prof. Albert Abane	Member	Spatial Planning (Institute of Planners)
47.	Mr. Alfred Kwasi Opoku	Member	Spatial Planning (Institute of Planners)
48.	Mr. Victor Obeng-Adiyiah	Member	Minister's Nominee Economic Gender
49.	Prof. Henrietta Abane	Member	Social Development Policy

1.6.1 Names of Bankers

BANK OF GHANA - ACCRA

1.6.2 Name of Auditors

GHANA AUDIT SERVICE, MINISTRIES-ACCRA.

1.6.3 Name of Solicitors

ATTORNEY GENERAL's DEPARTMENT, MINISTRIES-ACCRA.





2.1 Report by Board of Directors/Management Reports

Management presents their report and un-audited financial statements for the period ended 31st December, 2023

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Commission's Management is responsible for the preparation and fair presentation of the financial statements, comprising the statement of financial position as at 31st December 2023, the statement of Revenues and Expenditure, the statement of Cash flows for the period then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes in accordance with International Public Sector Accounting Standards (IPSAS). Management is also responsible for determining internal controls necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Management has made an assessment of the Commission's ability to continue as a going concern.

NATURE OF BUSINESS

In accordance with Articles 86 and 87 of the 1992 Constitution of Ghana and National Development Planning Commission Act, 1994 (Act 479), the Commission is mandated to perform the following functions;

1. Formulate national development policy frameworks and ensure that the strategies, including consequential policies and programs, are effectively carried out





2. Undertake studies and strategic analysis of macroeconomic and structural reform options and make recommendations on development and socio-economic issues
3. Make proposals for the protection of the natural and physical environment with a view to ensuring that development strategies and programs are in conformity with sound environmental principles
4. Make proposals for ensuring the even development of the districts of Ghana by the effective utilization of available resources
5. Coordinate the decentralized national development planning system by prescribing the format and content of development plans for the Districts, Ministries and Sector Agencies to reflect integration of economic, spatial and environmental principles and ensure their compatibility; and
6. Monitor and evaluate the implementation of development policies, programs and projects in the district.





The financial statements were approved by the Commission on18TH JUNE, 2024
and signed on its behalf by:

Chairman of the Commission

Director-General





3.1 Audit's Opinion



NATIONAL DEVELOPMENT PLANNING COMMISSION

Independent Auditor's Report to the Members of the Commission

Report on the Audit of the National Development Planning Commission's Financial Statements

Opinion

We have audited the financial statements of the National Development Planning Commission set out on pages 16 to 62 which comprise the statement of financial position as at 31 December 2023, statement of financial performance, statement of receipts and payments, statement of cashflows, statement of changes in net assets and statement of comparison of budget with actual amounts for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the National Development Planning Commission as at 31 December 2023, and of its statement of financial performance, statement of receipts and payments, and of its statement of cashflows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) and in the manner required by the National Development Planning Commission Act, 1994 (Act 479), the Public Financial Management Act, 2016 (Act 921) and Public Financial Management Regulations, 2019 (LI 2378).

Basis for Opinion

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in Ghana, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information





The Commission Members are responsible for the other information. The other information comprises the information included in the Annual Report and the Commission Members' Report as required by the National Development Planning Commission Act, 1994 (Act 479), but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report on in this regard.

Responsibilities of the Commission Members for the Financial Statements

The Commission's Members are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and in a manner required by the National Development Planning Commission Act, 1994 (Act 479), Public Financial Management Act of 2016 (Act 921) and its enabling Regulations of 2019 (L.I. 2378) as well as the applicable accounting standards, and for such internal control as the Commission determines its necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Commission Members are responsible for assessing the National Development Planning Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commission Members either intend to liquidate the National Development Planning Commission or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs), which is consistent with the Fundamental Auditing Principles (ISSAIs 100-999) of the International Organisation of Supreme Audit Institutions (INTOSAI) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be





financial statements.

As part of an audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs), which is consistent with the Fundamental Auditing Principles (ISSAIs 100-999) of International Organisation of Supreme Audit Institutions (INTOSAI), we exercise professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission Members.
- Conclude on the appropriateness of Commission Members' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.






We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and Regulatory Requirements

Section 18 of the National Development Planning Commission Act, 1994 (Act 479) requires that in carrying out our audit, we consider and report on the following matters. We confirm that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. in our opinion proper books of account have been kept by the Commission so far as appears from our examination of those books; and
- iii. The Commission's Statement of Financial Position and Statement of Financial Performance agree with the books of account.



KWADWO KYEREMEH

DIRECTOR/CAD-DIRECT

for: AUDITOR-GENERAL

GPS: GA-110-8787

MINISTRIES BLOCK "O"

ACCRA, GHANA

Dated. 24-06-2024





4.1 STATEMENT OF FINANCIAL POSITION

NATIONAL DEVELOPMENT PLANNING COMMISSION STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023			
	NOTES	CURRENT	PREVIOUS
		2023 GH¢	2022 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	3,208,212.96	832,900.41
Short-Term Receivables	3	5,866,359.00	1,473,391.10
Prepayments	4	-	-
Inventory	50	-	-
Non-financial Assets Held for Sale	5	-	-
Biological Assets	51a	-	-
TOTAL CURRENT ASSET		9,074,571.96	2,306,291.51
NON-CURRENT ASSETS			
Long-Term Receivables	6	-	-
Investments	7	-	-
Investment Property	8	-	-
Biological Assets	51b	-	-
Service Concession Arrangements	52	-	-
Property, Plant & Equipment	53	45,977,832.92	3,875,162.35





2024 NDPC APR

Work In-Progress	9	-	-
Intangible Asset	54	-	-
TOTAL NON-CURRENT ASSET		45,977,832.92	3,875,162.35
TOTAL ASSET		55,052,404.88	6,181,453.86
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Trade Payables	10	5,118,505.00	29,050.87
Other Payables	11	1,495,708.00	1,446,982.00
Trust Monies	12a	-	-
Derivatives	13a	-	-
Post-Employment Benefits Obligation	14a	-	-
Short-Term Loans and Financing	15a	-	-
Provisions	16a	-	-
Social Benefits	17a	-	-
TOTAL CURRENT LIABILITIES		6,614,213.00	1,476,032.87
NON- CURRENT LIABILITIES			
Trust Monies	12b	-	-
Derivatives	13b	-	-
Post-Employment Benefits Obligation	14b	-	-
Long-Term Loans and Financing	15b	-	-





Provisions	16b	-	-
Social Benefits	17b	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		6,614,213.00	1,476,032.87
NET ASSET/(LIABILITIES)		48,438,191.88	4,705,420.99
FINANCED BY			
Revaluation Reserves		45,645,705.64	-
Foreign Currency Translation Reserves		-	-
Other Reserves		-	-
Accumulated Surplus		2,792,486.24	4,705,420.99
TOTAL FINANCED BY		48,438,191.88	4,705,420.99





2024 NDPC APR

5.1 STATEMENT OF FINANCIAL PERFORMANCE

NATIONAL DEVELOPMENT PLANNING COMMISSION					
STATEMENT OF YEAR-TO-DATE FINANCIAL PERFORMANCE					
FOR THE YEAR ENDED 31ST DECEMBER 2023					
	NOTES	PREVIOUS QTR	CURRENT QTR	YTD ACTUAL	PREVIOUS YTD
		ACTUAL	ACTUAL	2023	2022
		GH¢	GH¢	GH¢	GH¢
REVENUE					
Non-Tax Revenue	18	-	-	-	-
Grants	19	-	24,233,392.14	24,233,392.14	16,872,128.71
Finance Income	20	-	-	-	-
TOTAL REVENUE		-	24,233,392.14	24,233,392.14	16,872,128.71
EXPENDITURE					
Compensation of Employees	21	-	6,792,766.64	6,792,766.64	5,127,617.21
Use of Goods And Services	22	-	14,952,489.64	14,952,489.64	11,426,744.01
Finance Cost	23	-	-	-	-



2024 NDPC APR

Government Subsidies	24	-	-	-	-
Social Benefits	25	-	-	-	-
Specialised Expenses	26	-	-	-	-
Exchange Difference	27	-	-	-	-
Grants	28	-	-	-	-
Consumption of Fixed Assets	53/54	-	1,202,817.71	1,202,817.71	-
TOTAL EXPENDITURE		-	22,948,073.99	22,948,073.99	16,554,361.22
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		-	1,285,318.15	1,285,318.15	317,767.49
<u>EXCEPTIONAL ITEMS</u>					
Gain/(Loss) On Financial Asset Through Fair Value		-	-	-	-
Gain/(loss) on disposal of Financial Assets		-	-	-	-
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		-	1,285,318.15	1,285,318.15	317,767.49





2024 NDPC APR

6.1 STATEMENT OF RECEIPTS AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NATIONAL DEVELOPMENT PLANNING COMMISSION					
STATEMENT OF YEAR-TO-DATE RECIPITS AND PAYMENTS					
FOR THE YEAR ENDED 31ST DECEMBER 2023					
	NOTES	PREVIOUS QTR ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 2023 GH¢	PREVIOUS YTD 2022 GH¢
<u>RECEIPTS</u>					
Non-Tax Receipts	29	-	-	-	-
Grants	30	-	18,367,033.14	18,367,033.14	15,398,737.61
Finance Income	31	-	-	-	-
Loans Received	32	-	-	-	-
Disposal of Non-Financial Asset	33	-	-	-	-
Sale/Recovery of Financial Asset	34	-	-	-	-
Trust Monies	35	-	-	-	-
Prior-Period Receivable Receipts	36	-	1,473,391.10	1,473,391.10	5,301,561.41
TOTAL RECEIPTS		-	19,840,424.24	19,840,424.24	20,700,299.02
<u>PAYMENTS</u>					





2024 NDPC APR

Compensation of Employees	37	-	6,044,912.64	6,044,912.64	3,680,635.21
Use Of Goods And Services	38	-	9,833,984.95	9,833,984.95	11,397,693.14
Non-Financial Assets	39	-	112,823.00	112,823.00	-
Finance Cost	40	-	-	-	-
Government Subsidies	41	-	-	-	-
Social Benefits	42	-	-	-	-
Specialised Expenses	43	-	-	-	-
Trust Monies	44	-	-	-	-
Loan Repayments	45	-	-	-	-
Financial Assets	46	-	-	-	-
Prepayment For Current Period	47	-	-	-	-
Prior-Period Liability Payments	48	-	1,476,032.87	1,476,032.87	5,301,561.41
Transfer Of Unretained IGF	49	-	-	-	-
Grants	50	-	-	-	-
TOTAL PAYMENTS		-	17,467,753.46	17,467,753.46	20,379,889.76



2024 NDPC APR

NET CHANGE IN STOCK OF CASH	-	2,372,670.78	2,372,670.78	320,409.26
CASH AND CASH EQUIVALENT AT BEGINNING	-	832,900.41	832,900.41	512,491.15
CASH AND CASH EQUIVALENT AT END	-	3,205,571.19	3,205,571.19	832,900.41

7.1 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

NATIONAL DEVELOPMENT PLANNING COMMISSION		
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2023		
	CURRENT	PREVIOUS
	2023	2022
	GH¢	GH¢
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Surplus/(Deficit) for the year	1,285,318.15	317,767.49
Add non-cash items:		
Gain/(Loss) on Revaluation	-	-
Impairment Loss	-	-
Depreciation and Amortization	1,202,817.71	-
Profit/(Loss) on disposals	-	-
Error	-	2,641.77
Non-cash fair value adjustments	-	-
Other non-cash transactions	-	-
Adjusted Surplus / Deficit	2,488,135.86	320,409.26
Movement in Working Capital		
(Increase)/Decrease in Inventory	-	-
(Increase)/Decrease in Receivables	(4,392,967.90)	-
Increase/(Decrease) in Payables	4,392,967.90	-
Increase/(Decrease) in Other Payables	-	-
(Increase)/Decrease in Prepayment	-	-
(Increase)/Decrease in Non-Financial Assets Held for Sale	-	-
(Increase)/Decrease in Current Biological Assets	-	-
Increase in Social Benefit Liabilities	-	-



IPC APR

Interest Paid	-	-
Transfer of Unretained IGF	-	-
Net Cash Flow from Operating Activities	2,488,135.86	320,409.26
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Disposal of Non-Financial Asset	-	-
(Increase)/Decrease in Loans Receivables	-	-
(Increase)/Decrease in Investment	-	-
(Increase)/Decrease in Advances	-	-
Acquisition of Non-Financial Asset	(112,823.31)	-
Increase/(Decrease) in Derivatives	-	-
Dividend Received	-	-
Net cash flow from investing activities	(112,823.31)	-
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Domestic Borrowing	-	-
Increase/(Decrease) in External Borrowing	-	-
Dividend Paid	-	-
Net cash flow from financing activities	-	-
NET CHANGES IN CASH FLOW	2,375,312.55	320,409.26
CASH AND CASH EQUIVALENT AT BEGINNING	832,900.41	512,491.15
CASH AND CASH EQUIVALENT AT CLOSE	3,208,212.96	832,900.41

**8.1 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

NATIONAL DEVELOPMENT PLANNING COMMISSION		
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2023		
	CURRENT	PREVIOUS
	2023	2022
NET WORTH	GH¢	GH¢
Opening Bal		
Revaluation Reserves	-	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Accumulated Surplus	4,705,420.99	4,387,653.50
Add: Adjs		
Change in Acct Policy	-	-
Excess Depreciation/error	(3,198,252.90)	-
Total	(3,198,252.90)	-
Restated Acc Surplus	1,507,168.09	4,387,653.50
Changes (Movement)		
Revaluation Reserves	45,645,705.64	-



2024 NDPC APR

Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Surplus for the year	1,285,318.15	317,767.49
Total	46,931,023.79	317,767.49
Closing Bal		
Revaluation Reserves	45,645,705.64	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Accumulated Surplus	2,792,486.24	4,705,420.99
Total	48,438,191.88	4,705,420.99



9.1 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

NATIONAL DEVELOPMENT PLANNING COMMISSION						
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS						
	2023 ORIGINAL BUDGET GH¢	2023 SUPPLEMENTARY BUDGET GH¢	2023 REALLOCATION GH¢	2023 FINAL BUDGET GH¢	2023 ACTUAL GH¢	2023 VARIANCE GH¢
NON-TAX REVENUE						
Property income	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Sale of goods and services	-	-	-	-	-	-
Fines, penalties, and forfeiture	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	-
GRANT						
Grant in Cash						
GoG Subvention	13,265,311.00	112,088.00	-	13,377,399.00	11,450,748.93	(1,926,650.07)



2024 NDPC APR

Other Grants	-	-	-	-	6,916,284.21	6,916,284.21
Grant in Kind						
GoG Subvention	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-
Total	13,265,311.00	112,088.00	-	13,377,399.00	18,367,033.14	4,989,634.14
COMPENSATION OF EMPLOYEES						
Established Position	7,950,493.00	-	-	7,950,493.00	3,701,072.64	4,249,420.36
Non-Established Post	-	-	-	-	-	-
Allowances	-	-	-	-	2,343,840.00	(2,343,840.00)
13% Employer SSF Contribution	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Pension	-	-	-	-	-	-
End of Service Benefit (ESB)	-	-	-	-	-	-
Total Payments	7,950,493.00	-	-	7,950,493.00	6,044,912.64	1,905,580.36
GOODS AND SERVICES						



2024 NDPC APR

Materials and Office Consumables	1,582,023,507.00	-	-	1,582,023,507.00	245,941.76	1,581,777,565.24
Utilities	-	-	-	-	489,352.64	(489,352.64)
General Cleaning	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-
Travel and Transport	-	-	-	-	879,976.66	(879,976.66)
Repairs and Maintenance	-	-	-	-	20,986.84	(20,986.84)
Training, Seminar and Conference	-	-	-	-	7,717,314.18	(7,717,314.18)
Consultancy Expenses	-	-	-	-	128,452.46	(128,452.46)
Special Services	-	-	-	-	242,840.80	(242,840.80)
Charges and Fees	-	-	-	-	4,500.00	(4,500.00)
Emergency Services	-	-	-	-	-	-
Insurance Premium	-	-	-	-	104,619.61	(104,619.61)
Total Payment	1,582,023,507.00	-	-	1,582,023,507.00	9,833,984.95	1,572,189,522.05
FINANCE COST						
Non-Residents	-	-	-	-	-	-





2024 NDPC APR

Residents	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
GOVERNMENT SUBSIDIES						
Petroleum	-	-	-	-	-	-
Utility	-	-	-	-	-	-
School Subsidy	-	-	-	-	-	-
Fertilizer Subsidy	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
SOCIAL BENEFITS						
Social assistance benefits	-	-	-	-	-	-
Employer social benefits	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
SPECIALISED EXPENSES						
Insurance and compensation	-	-	-	-	-	-



2024 NDPC APR

Professional fees	-	-	-	-	-	-
Court Expenses	-	-	-	-	-	-
Awards & Rewards	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Scholarship & Bursaries	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-
Refuse Lifting Expenses	-	-	-	-	-	-
Civic Numbering/Street Naming	-	-	-	-	-	-
Grants to Employees/Households	-	-	-	-	-	-
Council Tax/Tax Refund	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Dividend	-	-	-	-	-	-





2024 NDPC APR

Total Payments	-	-	-	-	-	-
CAPITAL EXPENDITURE						
Fixed asset	19,941,813.00	30,000,000.00	-	49,941,813.00	112,823.00	-
Work In Progress	-	-	-	-	-	-
Total Payments	19,941,813.00	30,000,000.00	-	49,941,813.00	112,823.00	-



2024 NDPC APR

10.1 STATEMENT OF FINANCIAL PERFORMANCE BY CLASSIFICATION OF FUNCTIONS OF GOV'T FOR THE YEAR ENDED 31ST DECEMBER 2023

NATIONAL DEVELOPMENT PLANNING COMMISSION STATEMENT OF FINANCIAL PERFORMANCE BY CLASSIFICATION OF FUNCTIONS OF GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER 2023		
	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
<u>REVENUE</u>		
Non-Tax Revenue	-	-
Grants	24,233,392.14	16,872,128.71
Finance Income	-	-
TOTAL	24,233,392.14	16,872,128.71
<u>EXPENDITURE</u>		
General Public Services	-	-
Defence	-	-
Public Order and Safety	-	-
Economic Affairs	21,745,256.28	16,554,361.22
Environmental Protection	-	-



2024 NDPC APR

Housing And Community Amenities	-	-
Health	-	-
Recreation, Culture and Religion	-	-
Education	-	-
Social Protection	-	-
Depreciation Expenditure	1,202,817.71	-
TOTAL	22,948,073.99	16,554,361.22
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS	1,285,318.15	317,767.49
EXCEPTIONAL ITEMS		
Gain/(Loss) On Financial Asset Through Fair Value	-	-
Gain/(loss) on disposal of Financial Assets	-	-
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS	1,285,318.15	317,767.49



2024 NDPC APR

11.1 Notes to the Accounts and Accounting Policies

NATIONAL DEVELOPMENT PLANNING COMMISSION			
NOTES TO THE ACCOUNTS			
	SCHEDULES	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
2	Cash and Cash Equivalents		
	<u>Cash Balance</u>		
	NDPC Sub – CF	(502.20)	11,641.27
	NDPC Donor Account	3,202,744.22	821,259.14
	NDPC Service Account	5,970.94	-
	Ghanacares Omnibus	-	-
	Ghanacares Operations	-	-
	NREG	-	-
	FCDO	-	-
	DFID NTR SUPPORT	-	-
	Investor Relations	-	-
	Multi- Donor Assistance	-	-
	IGF - Special & Fiscal Programs	-	-
	GEMSTA	-	-
	FSDP	-	-
	Ministry Of Finance- National Development Bank Dollar A/C (GDFP)	-	-
	Youstart Ominibus	-	-
	GJSP	-	-
	Ministry Of Finance-Get Us Dollar Account -NIB	-	-
	MOF AAFORD Grant Account	-	-





2024 NDPC APR

	Ministry of Finance Credit Risk	-	-
	Ministry of Finance NTR/ER Cedi	-	-
	Ministry of Finance-Afford Project Acct Dollar	-	-
	Ministry of Finance-Afford Project Acct CEDI	-	-
	Total Cash Balance	3,208,212.96	832,900.41
	Short Term Investments		
	Domestic	-	-
	External	-	-
	Total Short-Term Investments	-	-
	Total Cash and Cash Equivalent Balance	3,208,212.96	832,900.41
3	Short-Term Receivables		
	Staff Advance		
	Short Term Vehicle Advances	-	-
	Advances	-	-
	Short Term Housing Advance	-	-
	Total Staff Advance	-	-
	Accrued Income		
	Exchange Transaction	-	-
	Current Year receivables	5,866,359.00	1,473,391.10
	Previous years receivables		-
	Total Accrued Income	5,866,359.00	1,473,391.10
	Total Current Receivables	5,866,359.00	1,473,391.10
4	Prepayments		
	Prepaid Expenses	-	-



2024 NDPC APR

	Mobilization Advance	-	-
	Total	-	-
5	Non-financial Assets Held for Sale		
	Land	-	-
	Building and Structures	-	-
	Office Equipment, Furniture and Fittings	-	-
	ICT Equipment	-	-
	Other Machinery and Equipment	-	-
	Oil Rigs	-	-
	Military Asset, Weapons Systems	-	-
	Library Books	-	-
	Heritage and Cultural Asset	-	-
	Infrastructure Assets	-	-
	Transport Equipment	-	-
	Biological Assets (Non-Agricultural Activities)	-	-
	Total	-	-
6	Long-Term Receivables		
	Government On-lend Loans to Entities	-	-
	Government Loans to Private Entities	-	-
		-	-
	Staff Advance		
	Long Term Vehicle Advances	-	-
	Long Term Housing Advance	-	-
	Total Staff Advance	-	-
	Total	-	-



2024 NDPC APR

7	Investment		
	Equity Investment	-	-
	Non-Equity Investment	-	-
	Total	-	-
	Add:		
	Impairment (Loss)/Gain	-	-
	Total	-	-
8	Investment Property		
	Land	-	-
	Buildings	-	-
	Total	-	-
9	Work - In - Progress		
	Buildings and Structures	-	-
	Infrastructure Assets	-	-
	Oil Rigs	-	-
	Military Asset, Weapons Systems	-	-
	Heritage and Cultural Asset	-	-
	Total	-	-
10	Trade Payables		
	Goods and Services	5,118,505.00	29,050.87
	Capex	-	-
	Withholding	-	-
	Total	5,118,505.00	29,050.87





2024 NDPC APR

11	Other Payables		
	Compensation	747,854.00	1,446,982.00
	Compensation Arrears	747,854.00	-
	SSNIT (Tier 1)	-	-
	Tier 2 Pension	-	-
	PAYE	-	-
	Payment of 3rd Party Deductions	-	-
	Total	1,495,708.00	1,446,982.00
	Unpaid Subsidies	-	-
	Unpaid Specialised Expenses	-	-
12	Unpaid Finance Cost	-	-
	Deferred Income	-	-
	Service Concession Liability	-	-
	Refund of Taxes, Fees and Fines	-	-
	Judgement Debt	-	-
	Total	1,495,708.00	1,446,982.00
	12a Short Term Trust Monies		
	Public Entities	-	-
	Private Entities and Individuals	-	-
	Total	-	-
12b	Long-Term Trust Monies		
	Public Entities	-	-
	Private Entities and Individuals	-	-
	Total	-	-



2024 NDPC APR

13			
13a	Derivatives (Current Liabilities)		
	Forwards Contracts	-	-
	Options Contracts	-	-
	Swaps	-	-
	Futures Contracts	-	-
	Total	-	-
13b	Derivatives (Non-Current Liabilities)		
	Forwards Contracts	-	-
	Options Contracts	-	-
	Swaps	-	-
	Futures Contracts	-	-
	Total	-	-
14			
14a	Short Term Post Employment Benefits Obligation		
	Gratuity	-	-
	Pensions	-	-
	End-of-Service Benefits	-	-
	Total	-	-
14b	Long-Term Post Employment Benefits Obligation		
	Gratuity	-	-
	Pensions	-	-
	End-of-Service Benefits	-	-
	Total	-	-





2024 NDPC APR

15			
15a	Short-Term Loans and Financing		
	Domestic Borrowing	-	-
	External Borrowing	-	-
	Overdraft	-	-
	Total	-	-
15b	Long-Term Loans and Financing		
	Domestic Borrowing	-	-
	External Borrowing	-	-
	Total	-	-
16			
16a	Provisions (Current)		
	Loan Receivable	-	-
	Investment	-	-
	Total	-	-
16b	Provisions (non-current)		
	Loan Receivable	-	-
	Investment	-	-
	Total	-	-
17			
17a	Social Benefits (Current Liability)		
	Employer Social Benefits	-	-
	Social Security Benefits	-	-



2024 NDPC APR

	Social Assistance Benefits	-	-
	Total	-	-
17b	Social Benefits (Non-Current Liability)		
	Employer Social Benefits	-	-
	Social Security Benefits	-	-
	Social Assistance Benefits	-	-
	Total	-	-
18	NON-TAX REVENUE		
	EXCHANGE TRANSACTION		
	Sales of goods and services	-	-
	Dividend Received	-	-
	Total	-	-
	NON-EXCHANGE TRANSACTION		
	Property income	-	-
	Fines, penalties, and forfeiture	-	-
	Rates	-	-
	Miscellaneous	-	-
	Total	-	-
	Total Non-Tax Revenue	-	-
19	GRANT (non-Exchange)		
	Grant in Cash		
	GoG Subvention	17,317,107.93	12,791,247.00
	Other Grants	6,916,284.21	4,080,881.71



2024 NDPC APR

20	Grant in Kind		
	GoG Subvention	-	-
	Other Grants	-	-
	Total	24,233,392.14	16,872,128.71
	FINANCE INCOME		
21	Interest Income	-	-
	Income from other investing activities	-	-
	Total	-	-
	Summary Revenue		
21	Exchange Transactions		
	Non-Tax	-	-
	Finance Income	-	-
	Non-Exchange		
	Grants	24,233,392.14	16,872,128.71
	Non-Tax	-	-
	Total	24,233,392.14	16,872,128.71
	COMPENSATION OF EMPLOYEES (EXPENDITURE)		
	Established Position	3,701,072.64	2,172,235.02
	Non-Established Post	-	-
	Allowances	3,091,694.00	2,871,983.52
	13% Employer SSF Contribution	-	-
	Gratuity	-	-
	Arrears	-	83,398.67



2024 NDPC APR

	End of Service Benefit (ESB)	-	-
	Total Expenditure	6,792,766.64	5,127,617.21
22	GOODS AND SERVICES (EXPENDITURE)		
	Materials and Office Consumables	323,021.36	100,400.15
	Utilities	526,352.73	65,706.24
	General Cleaning	-	-
	Rentals and leases	-	-
	Travel and Transport	879,976.66	349,423.61
	Repairs and Maintenance	20,986.84	54,990.00
	Training, Seminar and Conference	12,721,739.18	10,797,482.57
	Consultancy Expenses	128,452.46	-
	Special Services	242,840.80	58,741.44
	Charges and Fees	4,500.00	-
	Emergency Services	-	-
	Insurance Premium	104,619.61	-
	Total Expenditure	14,952,489.64	11,426,744.01
23	FINANCE COST (EXPENDITURE)		
	Non-Residents	-	-
	Residents	-	-
	Total Expenditure	-	-
24	GOVERNMENT SUBSIDIES (EXPENDITURE)		
	Petroleum	-	-
	Utility	-	-
	Schools Subsidy	-	-
	Fertilizer Subsidy	-	-
	Total Expenditure	-	-



2024 NDPC APR

25	SOCIAL BENEFITS (EXPENDITURE)		
	Social assistance benefits	-	-
	Employer social benefits	-	-
	Total Expenditure	-	-
26	SPECIALISED EXPENSES (EXPENDITURE)		
	Insurance and compensation	-	-
	Professional fees	-	-
	Court Expenses	-	-
	Awards & Rewards	-	-
	Donations	-	-
	Contributions	-	-
	Scholarship & Bursaries	-	-
	Special Operations	-	-
	Refuse Lifting Expenses	-	-
	Civic Numbering/Street Naming	-	-
	Grants to Employees/Households	-	-
	Council Tax/Tax Refund	-	-
	Accreditation	-	-
	Rent	-	-
	Dividend	-	-
	Impairment	-	-
	Provisions	-	-
	Total Expenditure	-	-





2024 NDPC APR

27	Exchange Difference		
	Multi-Lateral	-	-
	Bilateral	-	-
	Commercial	-	-
	Total Expenditure	-	-
28	Grants (Expenditure)		
	Foreign Grant	-	-
	International Organisations	-	-
	General Government	-	-
	Total	-	-
29	NON-TAX RECEIPTS		
	EXCHANGE TRANSACTION		
	Sales of goods and services	-	-
	Dividend Received	-	-
	Total Receipt	-	-
	NON-EXCHANGE TRANSACTION		
	Property income	-	-
	Fines, penalties, and forfeiture	-	-
	Miscellaneous	-	-
	Total Receipt	-	-
	Total Non-Tax Receipts	-	-
30	GRANT (Non-Exchange)		
	Grant in Cash		
	GoG Subvention	11,450,748.93	11,317,855.90



2024 NDPC APR

	Other Grants	6,916,284.21	4,080,881.71
	Grant in Kind		
	GoG Subvention	-	-
	Other Grants	-	-
	Total	18,367,033.14	15,398,737.61
31	FINANCE INCOME		
	Interest Income	-	-
	Income from other investing activities	-	-
	Total	-	-
	Summary Receipts		
	Exchange Transactions		
	Non-Tax	-	-
	Finance Income	-	-
	Non-Exchange		
	Grants	18,367,033.14	15,398,737.61
	Non-Tax	-	-
	Total	18,367,033.14	15,398,737.61
32	LOANS RECEIVED		
	External Commercial Institution	-	-
	Domestic Commercial Institution	-	-
	Total	-	-
33	DISPOSAL OF NON-FINANCIAL ASSETS		



2024 NDPC APR

	Fixed asset	-	-
	Total	-	-
34	SALE/RECOVERY OF FINANCIAL ASSET		
	Recovery of Loans	-	-
	Sale of Investment	-	-
	Recovery of Advances	-	-
	Total	-	-
35	TRUST MONEY RECEIPTS		
	Public Entities	-	-
	Private Entities and Individuals	-	-
	Total	-	-
36	PRIOR PERIOD RECEIVABLE RECEIPTS		
	GoG Subventions	1,473,391.10	5,301,561.41
	Total	1,473,391.10	5,301,561.41



2024 NDPC APR

	End of Service Benefit (ESB)	-	-
	Total Payments	6,044,912.64	3,680,635.21
38	GOODS AND SERVICES (PAYMENTS)		
	Materials and Office Consumables	245,941.76	71,349.28
	Utilities	489,352.64	65,706.24
	General Cleaning	-	-
	Rentals and leases	-	-
	Travel and Transport	879,976.66	349,423.61
	Repairs and Maintenance	20,986.84	54,990.00
	Training, Seminar and Conference	7,717,314.18	10,797,482.57
	Consultancy Expenses	128,452.46	-
	Special Services	242,840.80	58,741.44
	Charges and Fees	4,500.00	-
	Emergency Services	-	-
	Insurance Premium	104,619.61	-
	Total Payment	9,833,984.95	11,397,693.14
39	PAYMENTS FOR NON-FINANCIAL ASSETS		
	Fixed asset	112,823.00	-
	Work In Progress	-	-
	Total Payments	112,823.00	-
40	FINANCE COST (PAYMENTS)		
	Non-Residents	-	-
	Residents	-	-
	Total Payments	-	-



2024 NDPC APR

41	GOVERNMENT SUBSIDIES (PAYMENTS)		
	Petroleum	-	-
	Utility	-	-
	Schools Subsidy	-	-
	Fertilizer Subsidy	-	-
	Total Payments	-	-
42	SOCIAL BENEFITS (PAYMENTS)		
	Social assistance benefits	-	-
	Employer social benefits	-	-
	Total Payments	-	-
43	SPECIALISED EXPENSES (PAYMENTS)		
	Insurance and compensation	-	-
	Professional fees	-	-
	Court Expenses	-	-
	Awards & Rewards	-	-
	Donations	-	-
	Contributions	-	-
	Scholarship & Bursaries	-	-
	Special Operations	-	-
	Refuse Lifting Expenses	-	-
	Civic Numbering/Street Naming	-	-
	Grants to Employees/Households	-	-
	Council Tax/Tax Refund	-	-
	Accreditation	-	-
	Rent	-	-



2024 NDPC APR

	Dividend	-	-
	Total Payments	-	-
44	TRUST MONEY PAYMENTS		
	Public Entities	-	-
	Private Entities and Individuals	-	-
	Total Payments	-	-
45	LOAN REPAYMENTS		
	External Commercial Institution	-	-
	Domestic Commercial Institution	-	-
	Total Loan Repayment	-	-
46	ACQUISITION OF FINANCIAL ASSETS		
	Issue of Loans	-	-
	Purchase of Investment	-	-
	Issue of Advances	-	-
	Total	-	-
47	PREPAYMENT FOR CURRENT PERIOD		
	Prepaid Expenses	-	-
	Mobilization Advance	-	-
	Total	-	-
48	PRIOR-PERIOD LIABILITY PAYMENTS		
	Compensation	1,446,982.00	-



2024 NDPC APR

49	Goods & Services	29,050.87	-
	CAPEX	-	-
	Total	1,476,032.87	-
	TRANSFER OF UNRETAINED IGF		
	Unretained IGF to Consolidated Fund	-	-
50	Total	-	-
	GRANTS (PAYMENT)		
	Foreign Grant	-	-
	International Organisations	-	-
	General Government	-	-
	Total	-	-



NATIONAL DEVELOPMENT PLANNING COMMISSION														
NOTES TO THE ACCOUNTS														
50	INVENTORY													
		TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL								
	OPENING BAL	-	-	-	-	-								
	Additions	-	-	-	-	-								
	CONSUMPTION	-	-	-	-	-								
	Closing Bal (Current Period)	-	-	-	-	-								
	Closing Bal (Previous Period)	-	-	-	-	-								
51														
51a	Current Biological Assets (Agricultural Activities)													
		CURRENT		PREVIOUS										
		ANIMAL	PLANT	ANIMAL	PLANT									
		GH¢	GH¢	GH¢	GH¢									
	Total	-	-	-	-	-								
51b	Non-Current Biological Assets (Agricultural Activities)													
		CURRENT		PREVIOUS										
		ANIMAL	PLANT	ANIMAL	PLANT									
		GH¢	GH¢	GH¢	GH¢									
	Total	-	-	-	-	-								
52	Service Concession Arrangement													
		Transport Infrastructure and		Building Infrastructure		ICT Infrastructure and		Total						
		Current Period	Previous Period	Building Infrastructure Assets	Previous Period	Current Period	Previous Period	Current Period	Previous Period					
	Adjustment	-	-	-	-	-	-	-	-	-				
	Additions	-	-	-	-	-	-	-	-	-				
	Disposal	-	-	-	-	-	-	-	-	-				
	Closing Bal	-	-	-	-	-	-	-	-	-				
53	PROPERTY, PLANT AND EQUIPMENT													
		Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
	Opening Bal.	26,880,000.00	18,345,285.16	-	303,828.92	376,439.03	-	-	-	-	181,475.11	3,433,839.77	-	49,520,867.99
	Additions	-	-	-	112,823.26	-	-	-	-	-	-	-	-	112,823.26
	Disposals/Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	26,880,000.00	18,345,285.16	-	416,652.18	376,439.03	-	-	-	-	181,475.11	3,433,839.77	-	49,633,691.25
	Accu Dep B/F	-	366,905.70	-	234,386.89	322,662.03	-	-	-	-	155,550.09	1,373,535.91	-	2,453,040.62
	Depreciation for the year	-	366,905.70	-	69,442.03	53,777.00	-	-	-	-	25,925.02	686,767.95	-	1,202,817.71
	Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	733,811.40	-	303,828.92	376,439.03	-	-	-	-	181,475.11	2,060,303.86	-	3,655,858.33
	Carrying amount (Current Period)	26,880,000.00	17,611,473.76	-	112,823.26	(0.00)	-	-	-	-	0.00	1,373,535.91	-	45,977,832.92
	Carrying amount (Previous Period)	-	-	-	-	-	-	-	-	-	-	-	-	-
	IMPAIRMENT													
	Cash Generating Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-cash Generating Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-	-	-	-
54	INTANGIBLE ASSETS													
		Current Period												
		Internally Generated Asset	Acquired Intangible Asset											



12.0. ACCOUNTING POLICIES

12.1 General Statement

The National Development Planning Commission is a covered entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles.

In preparing the Financial Statements, the Commission takes into cognizance the 1992 Constitution, the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Regulations, 2019 (L.I 2378).

12.2 Policy Statement on IPSAS adoption

In preparing the financial statements, the Commission applied International Public Sector Accounting Standards (IPSAS Accrual basis) which has been adopted by the Controller and Accountant-General who is the Chief Accounting Officer of Ghana.

12.3 Basis of Preparation

The 2023 Annual Financial Statements have been prepared on Accrual Basis of accounting where income is recognized when releases or warrants are issued, and expenditure is recognized when goods or services have been delivered to the Commission.

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

12.4 Revenue

Government subventions are recognized when warrants are received. Non-tax revenue is recognized when income is realised. Non-tax revenue collected is reported on gross as revenue received. The amount is apportioned among the Consolidated Fund and the institution generating the revenue. The reported revenue in the Statement of Revenue and Expenditure is the Retained portion of the IGF collected. The unretained portion is sent to the Consolidated Fund.



12.5 Expenditure

The expenditure is recognized on an accrual basis.

12.6 Assets

Fixed Assets acquired during the year are capitalized and shown on the Balance Sheet and depreciation is not to be charged in the year of acquisition. The fixed assets capitalized for previous periods are depreciated using the straight-line method with the following rates;

ASSET	USEFUL LIFE
Building and Structures	50 years
ICT Equipment	6 years
Other Machinery and Equipment	7 years
Furniture and Fittings	7 years
Transport Equipment	5 years

12.7 Cash and Cash equivalent.

Cash and cash equivalent is restricted to cash on hand and balances on all reconciled cashbooks.



2024 NDPC APR

13.0 SCHEDULES

NATIONAL DEVELOPMENT PLANNING COMMISSION									
SCHEDULE OF SUBVENTION RECEIVED AGAINST APPROPRIATION FOR THE PERIOD ENDED 31ST DECEMBER 2023									
	ANNUAL	BUDGET	REALLOCATED	SUPPLEMENTARY	REVISED	RELEASE	YTD	VARIANCES	ANNUAL
	BUDGET	QUARTER	BUDGET	BUDGET	BUDGET	QUARTER	RELEASE	QUARTER	BALANCE
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Compensation Of Employees	7,950,493.00	1,987,623.25	-	-	7,950,493.00	1,725,317.11	6,792,766.64	262,306.14	1,157,726.36
Goods And Services	5,072,190.00	1,268,047.50	-	240,453.00	5,312,643.00	1,129,280.68	10,411,341.29	138,766.82	(5,098,698.29)
Non Financial Asset	242,628.00	60,657.00	-	(128,365.00)	114,263.00	113,000.00	113,000.00	(52,343.00)	1,263.00
TOTAL	13,265,311.00	3,316,327.75	-	112,088.00	13,377,399.00	2,967,597.79	17,317,107.93	348,729.96	(3,939,708.93)



2.

NATIONAL DEVELOPMENT PLANNING COMMISSION									
SCHEDULE OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD 31ST DECEMBER 2023									
	APPROPRIATION	QUARTERLY	REALLOCATED	SUPPLEMENTARY	REVISED	QUARTERLY	YTD	BUDGET	APPROPRIATION
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCES	BALANCE
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Compensation Of Employees	7,950,493.00	1,987,623.25	-	-	7,950,493.00	1,725,317.11	6,792,766.64	262,306.14	1,157,726.36
Goods And Services	12,228,927.21	3,057,231.80	-	-	12,228,927.21	14,952,489.64	14,952,489.64	(11,895,257.84)	(2,723,562.43)
Finance Cost	-	-	-	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-	-	-	-
Specialised Expenses	-	-	-	-	-	-	-	-	-
Non Financial Asset	242,628.00	60,657.00	-	(128,365.00)	114,263.00	112,823.00	112,823.00	(52,166.00)	1,440.00
TOTAL	20,422,048.21	5,105,512.05	-	(128,365.00)	20,293,683.21	16,790,629.75	21,858,079.28	(11,685,117.70)	(1,564,396.07)



2024 NDPC APR

3.

NATIONAL DEVELOPMENT PLANNING COMMISSION				
SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD 31ST DECEMBER 2023				
	CONSOLIDATED	INTERNALLY	DONOR	TOTAL
	FUND	GENERATED		
	GH¢	FUND	GH¢	GH¢
		GH¢		
SUMMARY				
Compensation Of Employees	6,792,766.64	-	-	6,792,766.64
Goods And Services	10,254,886.08	-	4,697,603.56	14,952,489.64
Finance Cost	-	-	-	-
Government Subsidy	-	-	-	-
Social Benefits	-	-	-	-
Specialised Expenses	-	-	-	-
Non Financial Asset	112,823.00	-	-	112,823.00
TOTAL	17,160,475.72	-	4,697,603.56	21,858,079.28





4. FIXED ASSET SCHEDULE

NATIONAL DEVELOPMENT PLANNING COMMISSION											
NON FINANCIAL ASSETS											
	CLOSING BALANCE 12/31/2022 i GH¢	PRIOR YEAR ADJUSTMENT ii GH¢	BEGINNING BALANCE 1/1/2023 A=(i+ii) GH¢	ACQUISITIONS IN THE YEAR 2023 B GH¢	DISPOSALS IN THE YEAR 2023 GH¢	COST AS AT 12/31/2023 C=(A+B) GH¢	USEFUL LIFE	Current Year Depreciation Expense E GH¢	Acc. Dep As At 1/1/2023 F GH¢	Total Dep As At 03/31/2023 I=(E+F) GH¢	NET BOOK VALUE As At 31/03/2023 J=C-I GH¢
Land	-	26,880,000.00	26,880,000.00	-	-	26,880,000.00		-	-	-	26,880,000.00
BUILDINGS AND STRUCTURES											
Bungalows and Flat	-	-	-	-	-	-	50	-	-	-	-
Office Buildings	896,521.30	17,448,763.86	18,345,285.16	-	-	18,345,285.16	50	366,905.70	366,905.70	733,811.40	17,611,473.76
SUB-TOTAL	896,521.30	17,448,763.86	18,345,285.16	-	-	18,345,285.16		366,905.70	366,905.70	733,811.40	17,611,473.76
ICT EQUIPMENT											
Computers	265,996.01	(64,400.90)	201,595.11	112,823.26	-	314,418.37	6	52,403.06	149,192.05	201,595.11	112,823.26
Networking and ICT Equipments	-	102,233.81	102,233.81	-	-	102,233.81	6	17,038.97	85,194.84	102,233.81	0.00
SUB-TOTAL	265,996.01	37,832.91	303,828.92	112,823.26	-	416,652.18		69,442.03	234,386.89	303,828.92	112,823.26
OTHER MACHINERY AND EQUIPMENT											
Plant and Equipment	-	-	-	-	-	-	7	-	-	-	-
Agricultural Machin	-	-	-	-	-	-	7	-	-	-	-
Server (Computing)	-	-	-	-	-	-	7	-	-	-	-
Other Capital Expend	-	-	-	-	-	-	7	-	-	-	-
Plant and Machinery	-	-	-	-	-	-	7	-	-	-	-
Other Assets	176,497.25	-	176,497.25	-	-	176,497.25	7	25,213.89	151,283.36	176,497.25	(0.00)
Housing Equipment	-	-	-	-	-	-	7	-	-	-	-
Photographic Equipment	-	-	-	-	-	-	7	-	-	-	-
Office Equipment	113,909.21	(74,186.70)	39,722.51	-	-	39,722.51	7	5,674.64	34,047.87	39,722.51	(0.00)
Air Condition	-	160,219.27	160,219.27	-	-	160,219.27	7	22,888.47	137,330.80	160,219.27	0.00
Electrical Equipment	-	-	-	-	-	-	7	-	-	-	-
SUB-TOTAL	290,406.46	86,032.57	376,439.03	-	-	376,439.03		53,777.00	322,662.03	376,439.03	(0.00)
INFRASTRUCTURE ASSETS											
Furniture and Fittings	20,188.00	161,287.11	181,475.11	-	-	181,475.11	7	25,925.02	155,550.09	181,475.11	0.00
Sea Wall	-	-	-	-	-	-	10	-	-	-	-
Bridges	-	-	-	-	-	-	30	-	-	-	-
Road Signals	-	-	-	-	-	-	30	-	-	-	-
Feeder Roads	-	-	-	-	-	-	10	-	-	-	-
Urban Roads	-	-	-	-	-	-	20	-	-	-	-
Highways	-	-	-	-	-	-	5	-	-	-	-
SUB-TOTAL	20,188.00	161,287.11	181,475.11	-	-	181,475.11		25,925.02	155,550.09	181,475.11	0.00
TRANSPORT EQUIPMENT											
Motor Vehicle	2,402,050.58	1,031,789.19	3,433,839.77	-	-	3,433,839.77	5	686,767.95	1,373,535.91	2,060,303.86	1,373,535.91
SUB-TOTAL	2,402,050.58	1,031,789.19	3,433,839.77	-	-	3,433,839.77		686,767.95	1,373,535.91	2,060,303.86	1,373,535.91
GRAND TOTAL	3,875,162.35	45,645,705.64	49,520,867.99	112,823.26	-	49,633,691.25		1,202,817.71	2,453,040.62	3,655,858.33	45,977,832.92



2024 NDPC APR

NATIONAL DEVELOPMENT PLANNING COMMISSION				
5. PAYABLES FOR THE YEAR ENDED 31ST DECEMBER 2023				
	Bal b/f	Additions for	Payments	Bal c/d
	GH¢	the Year	for the Year	GH¢
Goods and Services	29,050.87	5,118,505.00	29,050.87	5,118,505.00
CAPEX	-	-	-	-
Withholding	-	-	-	-
Compensation Arrears	1,446,982.00	747,854.00	1,446,982.00	747,854.00
Subsidies	-	-	-	-
Social Benefits	-	-	-	-
Specialised Expenses	-	-	-	-
Finance Cost	-	-	-	-
Deferred Income	-	-	-	-
Service Concession Liability	-	-	-	-
Refund of Taxes, Fees and Fines	-	-	-	-
Judgement Debt	-	-	-	-
TOTAL	1,476,032.87	5,866,359.00	1,476,032.87	5,866,359.00





