



National Development Planning Commission

2023 ANNUAL PROGRESS REPORT

(JANUARY - DECEMBER)



**IMPLEMENTATION OF THE NATIONAL DEVELOPMENT
PLANNING COMMISSION MEDIUM-TERM DEVELOPMENT
PLAN UNDER THE POLICY FRAMEWORK:
THE AGENDA FOR JOBS II: CREATING PROSPERITY AND EQUAL
OPPORTUNITY FOR ALL (2022-2025)**

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

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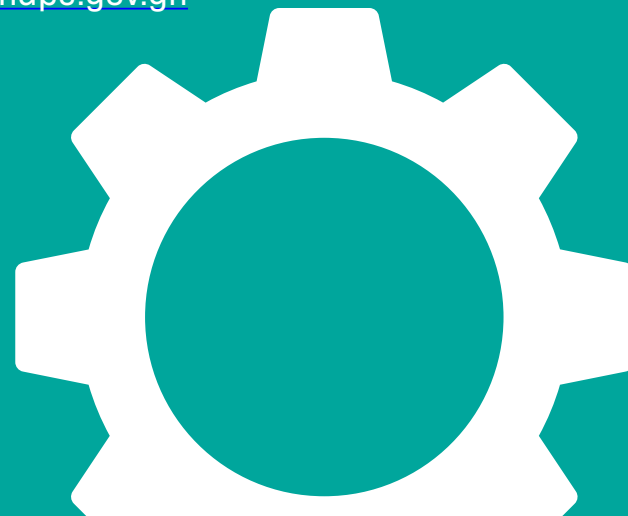


TABLE OF CONTENTS

TABLE OF CONTENTS	i
LIST OF ACRONYMS	vi
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
1.5.5 Medium-Term Policy Objectives and Goal	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	4
1.4 Challenges encountered	4
1.5 Process Involved	4
1.6 Structure of the Report	5
CHAPTER TWO: MONITORING AND EVALUATION ACTIVITIES REPORT	6
2.1 Introduction	6
2.2 Updates on Projects and Programmes	6
2.2.1 National Long-Term National Development Perspective Framework (Vision 2057)	6

2.2.2 Food Systems Strategy and Investment Plan (FSSIP)	6
2.2.3 Ghana's AADPD10/ICPD30/ Review Report	7
2.2.4 Coordination of SDGs implementation in Ghana	7
2.2.5 Human Capital Development Strategy	7
2.2.6 Youth Development Index - Planning for demographic dividends	8
2.2.7 Medium-Term National Development Plan (2022-2025)	8
2.2.8 Certification of Sector and District Development Plans	8
2.2.9 Coordination of the implementation and integration of cross-cutting issues	9
2.2.10 Training of Trainers on the Planning Manual	9
2.2.11 Harmonisation of Planning and Budgeting Terminologies	9
2.2.12 Ghana Macroeconomic Model (GMM)	9
2.2.13 Presidential Policy Briefs	9
2.2.14 Training on Planning and Financing Tools	10
2.2.15 Assessment of Sector and District Reports	10
2.2.16 2022 National Annual Progress Report	10
2.2.17 2022 District League Table	10
2.2.18 Gulf of Guinea Northern Sector Social Cohesion (SOCO) Project	11
2.2.19 WASH Sector Coordination	11
2.2.20 Integrated Social Services (ISS) Governance Structure and Framework	11
2.2.21 Evaluation of the COVID-19 Alleviation, Revitalisation and Enterprise Support (CARES)	12
2.2.22 Management of Millennium Challenge Corporation Post-Compact II	12
2.2.23 Human Resource and Administration Management	12
2.2.24 Strategic Partnerships	12
2.3. Ensuring Sufficient Allocation of Funds for Repair and Maintenance	14
2.4. Update on Disbursements from Funding Sources	15
2.4.1. Update on Funding Sources	15
2.4.2. Update on Expenditure	18

2.5. Updates on the Commission’s Indicators and Targets	19
2.5.1 Improve plan preparation, implementation and coordination	19
2.5.2 Strengthen monitoring and evaluation systems at all levels	19
2.5.3 Enhance capacity for policy formulation and promote coordination of the development process	20
2.5.4 Build an effective and efficient Government machinery that supports citizens’ participation	21
2.6 Update on Critical Development Issues	24
2.6.1 Implementation of SOCO	24
2.6.2 Staff strength of NDPC	25
2.6.3 Trainings Conducted	28
2.6.4 Logistics Analysis	28
2.7 Evaluations conducted	30
2.8. Participatory Evaluation Tools Used and their Results	30
CHAPTER 3: NDPC’S ACTIVITIES TO ENHANCE CAPEX EFFECTIVENESS AND VALUE FOR MONEY	31
3.1 Introduction	31
3.2 Implementing a risk-based monitoring of projects	31
3.3 Reviewing MDAs’ CAPEX proposals and providing advice	31
3.4 Capacity Building of MMDAs and MDAs to improve CAPEX effectiveness	33
3.4.1 Capacity Development in Monitoring and Evaluation	33
3.4.2 The Commission’s Visits to Ministries, Departments and Agencies	34
3.4.3 Training Workshops on Project Management	35
3.4.4 Training of Trainers Programme on the National Planning Manual	35
3.5 Rationalising number of active projects and increasing the project completion rates	36
3.6 Ensuring sufficient allocation for repair and maintenance of existing infrastructure	36
3.7 Improving inter-institution coordination for project planning and implementation	

	38
3.8 Promoting citizen engagement for monitoring of works contracts	40
CHAPTER 4: FINANCIAL STATEMENTS AND AUDIT REPORT	42
4.1 Financial Statement	42
4.2 Audit performance	42
CHAPTER 5: CONCLUSION AND THE WAY FORWARD	45
5.1 Conclusions	45
5.2 Recommendations	45
ANNEX 1: PROGRAMME REGISTER	47
ANNEX 2: STAFF CAPACITY BUILDING FOR 2023	52
ANNEX 3: RISK-BASED MONITORING OF PROJECTS	56
ANNEX 4: FINANCIAL STATEMENT FOR 2023	60

List of Tables

Table 1: Proportion of planned activities implemented	3
Table 2: Status of certification of Medium-Term Plans	8
Table 3: The Commission's Project Register	13
Table 4: Repair and maintenance of existing infrastructure	14
Table 5: NDPC's Sources of Revenue, 2023	16
Table 6: Donor (Development Partner) Funds 2021-2023	17
Table 7: Expenditure performance of NDPC from 2021 to 2023	18
Table 8: Assessing adequacy of capex proposal	19
Table 9: Update on Indicators and Targets	21

Table 10: Updates on SOCO implementation	25
Table 11: Staff strengths of the Commission: Established Post Category, 2023	25
Table 12: Temporary Staff at the Commission, 2023	27
Table 13: staff capacity development, 2023	28
Table 14: Status of logistics, 2023	29
Table 15: Evaluations conducted, 2023	30
Table 17: Summary of Coordination Activities	39
Table 18: Means of Citizen Engagement	41
Table 18: Audit Performance	42
Table 19: Analysis of Irregularities from 2021- 2023	43
Table 20: Details of Irregularities, 2021-2023	43

List of Figures

Figure 1: Status of 2023 action plan implementation	4
Figure 2: Steps in preparing 2023 NDPC APR	5
Figure 4: SDGs/Agenda 2063 and Food Security and Nutrition Coordination meetings	20
Figure 5: Budget ceilings and CAPEX allocations for 2022-2023	32
Figure 6: Allocation for Repair and Maintenance at the MMDAs level	37
Figure 7: Citizen involvement in works contract monitoring	40

LIST OF ACRONYMS

AfCFTA	African Continental Free Trade Area
APR	Annual Progress Report
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 Data Base
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, Decentralization and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MoF	Ministry of Finance
MTDP	Medium Term Development Plan
MTDP	Medium-Term Development Plans
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
UNDP	United Nations Development Programme
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 and, at the request of the President or Parliament, or on its own initiative” do the following: study and make strategic analyses of macro-economic and structural reform options;



make proposals for the development of multi-year rolling plans; make proposals for the protection of the natural and physical environment; make proposals for ensuring the even development of the districts; and monitor, evaluate and coordinate 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 begun prior to 2023 were continued; with the primary aim of ensuring all endeavours of the Commission promote effective planning, coordination, implementation and monitoring and evaluation towards an all-encompassing development across the country. Accordingly, the level of compliance of planning and budgeting regulations at the District and Sector levels remained at 100 percent. The Commission added-on some noteworthy milestones during the year. These included the following:

Programme Performance

Strengthened capacity for public policy formulation

The Commission oriented all Chief Directors and trained a total of 116 Public Sector Officials, comprising of 23 Regional Coordinating Council (RCC) Officials and 93 Technical Officers of PPMEDs and RSIMs of MDAs on the National Public Policy Formulation Guidelines, as part of efforts towards strengthening capacity for Public Policy formulation. The Commission also provided technical backstopping for the formulation of sector policies across various sectors, namely; agriculture; water; environment, science technology and innovation; energy; culture and religious affairs; education; youth and sports; and transport.

Coordinated SDGs and Agenda 2063 implementation

The Commission continued to coordinate the implementation of 2030 Agenda for Sustainable Development and the Africa union Agenda 2063. Deliverables for the period include: the preparation of a national Voluntary Local Review Guide; preparation of the 2030 SDGs Technical

Report – showcasing Ghana’s dedication to the SDGs within the context of the challenges and action areas outlined by the UN Secretary-General; preparation of the 2023 AU-Agenda 2063 Report – a biennial report to inform the Continental Progress Reports, marking the end year of the First Ten-Year implementation Plan (FTYIP); and participation and showcasing of Ghana’s efforts at 2023 High Level Political Forum and the United Nations General Assembly.

Preparation of Vision 2057 Long-Term National Development Perspective Framework

The Commission conducted a review and synthesis of development strategy documents including the draft Long-Term National Development Plan (2018-2057), commonly referred to as 40-Year Plan; Ghana@100; Ghana’s Vision 2020, the First Step (1996); the Coordinated Programme of Economic and Social Development Policies (2021-2025); the Ghana Beyond Aid Charter and Strategy document; and other relevant documents for the formulation of a Long-Term Perspective Framework with proposals on indicative development projections for the country. A Draft Long-Term National Perspective Framework dubbed Vision 2057 was subsequently prepared and revised after a National Development Summit was held in December 2023.

Prepared 2022-2025 Medium-Term National Development Plan

The Commission synthesised all MDAs plans, RCCs plans and available RIPs and MMDAs plans prepared for the 2022-2025 planning period into a national development plan. The plan synthesised all development programmes at national, regional and district level together with their associated cost requirements to provide a framework to guide the national budgeting process.

Enhanced development coordination

The Commission held four coordination meetings for MDAs and RCCs. These were: statistical data collection and management for effective coordination and joint implementation; policy conflict; policy audit; data and the national public policy formulation guidelines. These were aimed at promoting effective coordination and harmonisation and strengthen the working relationships among key stakeholders within the decentralised structures.

Preparation of the 2022 National Annual Progress Report

The Commission in collaboration with stakeholders prepared the 2022 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 and informed the budget.

Preparation of the 2022 District League Table

The Commission prepared and launched the 2022 District League Table (DLT), which measures the impact of service delivery across Ghana's 261 districts. The DLT assesses performance in 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.

Development of Ghana Macroeconomic Model Bi-Annual Forecast Reports

The Ghana Macroeconomic Model was updated with selected macroeconomic data for 2020, 2021 and 2023. This was used for the preparation of the 2023 (May & November) Bi-Annual Model Review (Forecast) Report for the consideration of the Commission.

Preparation of Policy briefs

The Commission in 2023 completed and submitted to the Presidency for consideration, four Policy briefs. These included the following:

- » Enhancing Domestic Tax Revenue Mobilisation in Ghana;
- » Addressing Ghana's current Economic Challenges;
- » Call to Action: Addressing the Adverse Effects of Illegal Mining (Galamsey); and
- » Enhancing the Economic Potential of the Extractive Industry.

Financial Performance

The Commission's 2023 financial performance represented about 47.7 percent increase over the 2022 figure of GHS14,800,143.71. Actual expenditure increased to GHS12,053,800.98 in 2023 from GHS7,712,939.9 in 2022.

Challenges and Recommendations

The key challenges encountered by the Commission included inadequate and delayed release of funds to cover recurrent and non-recurrent expenditure. Provision of adequate and timely release of funds will facilitate effective execution of the Commission's mandate in subsequent years.

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. The Commission will also seek to enhance internal and external as well as vertical and horizontal coordination mechanisms to promote resource use efficiency in the country. The Commission would focus on the completion and launching of Vision 2057 Long-Term

National Development Perspective Framework. Other key initiatives to be implemented include: preparation of the 2026-2029 Planning Guidelines for MDAs, RCCs and MMDAs; formulation of a Human Capital Development Strategy; development of National Coordination Strategy and Guidelines; and updating of the Macroeconomic Model (GMM) for short to medium term economic forecasts.



Professor George Gyan-Baffour
Chairman, NDPC



Kodjo Esseim Mensah-Abrampa, PhD.
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 delivery of services. It is further committed to the Medium-Term Expenditure Framework (MTEF) that 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 main 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 government and the people of Ghana.

The 2023 Annual Progress Report (APR) assesses the performance of the Commission based on planned programmes and projects in 2023 under its Medium-Term Development Plan (MTDP) for 2022-2025. It further highlights the challenges encountered during the implementation of the planned programmes and projects of the year. It also provides recommendations and highlights

the initiatives to be implemented by the Commission in the subsequent year.

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 to coordinate 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:

- » Formulate national development policy frameworks and ensure that the strategies, including consequential policies and programmes, are effectively carried out ;
- » Undertake studies and strategic analysis of macroeconomic and structural reform options and make recommendations on development and socio-economic issues ;
- » 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;
- » Make proposals for ensuring the even development of the districts of Ghana by the effective utilisation of available resources;
- » 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; and
- » Monitor, evaluate and coordinate the implementation of development policies, programmes and projects.

1.5.5 Medium-Term Policy Objectives and Goal

The Public Financial Management Regulation requires public sector institutions with cost centres to prepare Medium-Term Development Plans (MTDP) under a prevailing Medium-Term National Development Policy Framework (MTNDPF). As a result, in the incumbent term, 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 to:

- » Build an effective and efficient government machinery that supports citizens' participation;
- » Enhance capacity for policy formulation and promote coordination of the development process;
- » Improve plan preparation, implementation and coordination;
- » Strengthen monitoring and evaluation systems at all levels;
- » Promote the fight against corruption and economic crimes; and
- » Improve human capital development and management.

The medium-term goal of the Commission in relation to these policy objectives is 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.

1.2 Purpose of Monitoring and Evaluation for the stated period

The purpose of the Commission's monitoring and evaluation for 2023 was to determine whether the targets planned were being met. The application of monitoring and evaluation tools was also to help the Commission identify its achievements, constraints and failures during the implementation of planned activities and identify ways to improve outcomes of programmes and projects.

Besides monitoring and evaluating the Commission's programmes and projects, it was to document lessons on performance and improve NDPC's service delivery. It was also expected to improve allocation of resources within the organisation. Further, management of the Commission would be better placed to take evidence-based decisions on development using data

from the M&E processes. All of these were expected to enhance the institution’s ability to demonstrate results to its stakeholders as part of transparency and accountability.

manage the decentralised planning system for the timely preparation and effective implementation, monitoring and evaluation of development plans at all levels. The activities were implemented by the five main divisions.

1.3 Summary of Achievements of the implementation of Commission’s MTDP

The Commission planned a total of 166 activities in 2023 to facilitate the achievements of its medium-term goal of coordinating development policies and strategies and to

1.3.1 Proportion of Annual Action Plan implemented

A review of activity implementation by the Commission shows that 144 (86.7%) of the 166 planned activities were executed in 2023 (Table 1).

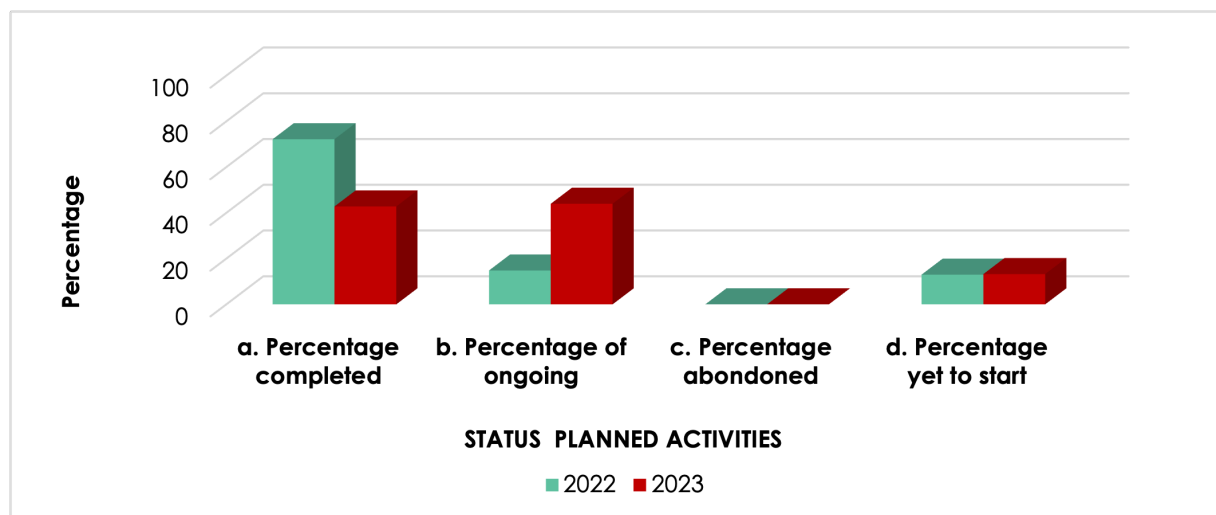
Table 1: Proportion of planned activities implemented

Indicators	2022		2023	
	Target	Actual	Target	Actual
1. Proportion of the annual action plan implemented by the end of the year	100.0	87.0	100.0	86.7
a. Percentage completed	100.0	72.2	100.0	42.8
b. Percentage of ongoing interventions	0.0	14.8	0.00	43.98
c. Percentage of interventions abandoned	0.0	0.0	0.00	0.00
d. Percentage of interventions yet to start	0.0	13.0	0.00	13.25
2. Proportion of the overall medium-term development plan implemented	20.0	18.9	50.0	47.8

Source: Monitoring and Evaluation Division, 2023

An analysis of the proportion of annual action plan implemented during the year reveals that 42.8 percent of planned activities were completed whilst 44.0 percent were still active by the end of December 2023. About 13.3 percent of the activities had not commenced by the end of the year. The data further shows that some of these activities were interventions rolled over from the previous years. Figure 1 provides more details.

Figure 1: Status of 2023 action plan implementation



Source: Monitoring and Evaluation Division, 2023

1.3.2 Overall medium-term development plan implementation

The Commission identified over 400 set of activities for implementation within the planned period (2022-2025). The analysis in Table 1 indicates that 47.8 percent of the total set of activities planned for the period has been executed by December 2023. The performance of the second year of the MTDP implementation shows that the Commission has underperformed its cumulative target of 50 percent by the end of the second year.

1.4 Challenges encountered

The inability of the Commission to implement some of its planned activities was due to the downward review of the national budget during the mid-year review. NDPC suffered a budget cut of 50 percent. The Commission therefore had to rely on donor resources which were earmarked to support specified activities. The funds were received from the United Nations Capital Development Fund (UNCDF), United Nations International Children’s Emergency Fund (UNICEF), United Nations Development Programme (UNDP), Oxford Committee for Famine Relief (OXFAM), German Corporation for International Cooperation (GIZ), and United Nations Fund for Population Agency (UNFPA) for policy and coordination activities. The World

Bank project of Public Financial Management was given effectiveness from 1st June 2023 but resources were not available even as at December 2023.

The other constraints include inadequate staff, inadequate office space and logistics, and inadequate and delayed release of funds to cover recurrent and non-recurrent expenditure.

1.5 Process Involved

The Commission used participatory approach in the implementation, monitoring and evaluation of its development programmes and projects in 2023. Primary and secondary stakeholders were both involved in all planned activities carried out. They were involved in inception meetings, data collection, validation, analysis, dissemination and communication of results.

In the preparation of the Commission’s annual progress report (APR) for 2023, participatory processes were utilised. The inputs of staff of NDPC, other key stakeholders (MDAs, Academia) and Commissioners were central to the report. Figure 2 outlines the steps utilised in preparing the Commission’s APR.

Figure 2: Steps in preparing 2023 NDPC APR



1.6 Structure of the Report

The report is organised in five chapters. Chapter one provides the purpose of the Commission’s monitoring and evaluation for the year and summary of the processes used by the Commission in monitoring and evaluating its medium-term development plan. It provides 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 2023. 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

This chapter provides updates on the Commission's projects and programmes, revenue and expenditure performance, indicators and targets, critical development issues, evaluations conducted and participatory evaluation tools used.

2.2 Updates on Projects and Programmes

This section provides updates on projects and programmes implemented by the Commission in 2023. The underlisted are the key interventions undertaken by the Commission in 2023.

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

The Commission initiated the processes to develop a Long-Term National Development Perspective Framework (LTNDPF). The process of preparing the LTNDPF consisted of a review and synthesis of development strategy documents including the draft Long-Term National Development Plan (2018-2057), commonly referred to as 40-Year Plan; Ghana@100; Ghana's Vision 2020, the First Step (1996); the Coordinated Programme of Economic and Social Development Policies (2021-2025); the Ghana Beyond Aid Charter and Strategy document; and other relevant documents. Various stakeholder consultations were held for their review and validation, including engagements with selected Civil Society Organisations, professional bodies and associations.

A draft Long-Term National Development Perspective Framework was developed and subjected to review by stakeholders (MDAs, CSOs, Professional Bodies, Media) at the National Development Summit held in December 2023. A second draft Long-Term National Development Perspective Framework was developed based on comments received at the Summit. This was subjected to further scrutiny by selected stakeholders including the academia, and political parties



2.2.2 Food Systems Strategy and Investment Plan (FSSIP)

The National Development Planning Commission (NDPC) and Ministry of Food and Agriculture (MoFA) with support from the Alliance for Green Revolution in Africa (AGRA), developed a draft Food Systems Strategy and Investment Plan (FSSIP) for Ghana as part of the efforts to transform the food system. The document is currently in the process of being finalised and then launched. In collaboration with MOFA, work is ongoing to identify areas of convergence with the Planting for Food and Jobs II (PFJ2), to align the two strategy documents and ensure that priority is given to the same interventions, investments and commodities.

2.2.3 Ghana's AADPD10/ICPD30/ Review Report

The National Development Planning Commission (NDPC), in collaboration with the United Nations Population Fund (UNFPA), coordinated the review of Ghana's 10-year implementation of the Addis Ababa Declaration on Population and Development (AADPD10) and 30-year implementation of the International Conference on Population and Development. The review involved wide stakeholder consultations across development sectors and levels of governance. The review report presents Ghana's achievements in implementing the two commitments, the challenges faced and recommendations for addressing them. The report was launched on the 14th of December 2023.



2.2.4 Coordination of SDGs implementation in Ghana

The Commission continued to coordinate the implementation of the 2030 Agenda for Sustainable Development and the Africa Union Agenda 2063. Deliverables for the period include: the preparation of a national Voluntary Local Review Guideline; training of selected Metropolitan, Municipal and District Assemblies (MMDAs) on the preparation of Voluntary Local Review (VLR) reports; and preparation of the 2030 SDGs Technical Report – showcasing Ghana's dedication to the SDGs within the context of the challenges and action areas outlined by the UN Secretary-General.

Other deliverables include: preparation of the 2023 AU-Agenda 2063 Report – a biennial report to inform the Continental Progress Reports, marking the end year of the First Ten-Year implementation Plan (FTYIP); and participation and showcasing of Ghana's efforts at 2023 High Level Political Forum (side-event on access to quality water, sanitation and hygiene - SDG 6) and the United Nations General Assembly (side-event on Ghana's five catalytic priority targets for achieving the SDGs by 2030).



2.2.5 Human Capital Development Strategy

The Commission as part of its mandate, initiated the process for the development of a human capital development strategy to among others address challenges of skills gaps and youth unemployment. In 2023, the National Technical Committee with representatives from relevant institutions and academia was inaugurated. The Committee held brainstorming meetings with relevant institutions and development partners, and meetings with the Human Development, Productivity and Employment sub-committee of the Commission to discuss and agree on the expected output and content of the strategy.



A maiden conference and consultation with key stakeholders to receive inputs to initiate the drafting of the strategy was organised in 2023 with support from the Frederick Ebert Foundation. The report from this consultation was produced to guide the technical committee. However, due to financial constraints, the strategy could not be completed as planned.

2.2.6 Youth Development Index - Planning for demographic dividends

The Commission in collaboration with key partners developed the first draft of the Youth Development Index. The draft report is undergoing review to incorporate data from the 2021 Population and Housing Census (PHC) and the Ghana Demographic and Health Survey (GDHS).

2.2.7 Medium-Term National Development Plan (2022-2025)

The Commission in line with the National Development Planning (Systems) Act, 1994 (Act 480), National Development Planning (Systems) Regulations, 2019 (L.I. 2232), and Public Financial Management Act, 2016 (Act 921) prepared the Medium-Term National Development Plan (MTNDP). The MTNDP synthesised all development programmes at national, regional and district level together with their associated cost requirements to provide a framework to inform the national budget.

Review workshops on the MTNDP were organised in collaboration with selected Ministries, Departments, and Agencies (MDAs) and RCCs to help address issues of costing, programmes, and the general presentation of the national plan.

2.2.8 Certification of Sector and District Development Plans

The Commission in line with its mandate as stipulated by the National Development Planning (Systems) Act, 1994 (Act 480), National Development Planning (Systems) Regulations, 2019 (L.I. 2232) and National Development Planning Commission Act, 1994 (Act 479) reviewed and certified development plans of MDAs, MMDAs and RCCs (RCC plans and Regional Integrated Plans). The status of the reviews and certifications is shown in Table 2.

Table 2: Status of Reviews and Certification of Medium-Term Plans as at December 2023

Institution	Number reviewed	Number Certified	Percentage Certified
Ministries, Departments and Agencies	34	21	61.8
Metropolitan, Municipal, and District Assemblies	261	191	73.2
Regional Coordinating Councils:			0.0
» RCC Plans	10	0	
» Regional Integrated Plans	13	0	

Source: Development Coordination Division, 2023

2.2.9 Coordination of the implementation and integration of cross-cutting issues

The Commission in collaboration with stakeholders organised five meetings. These included one workshop in the Upper West Region for Planning Officers, in collaboration with the International Water Management Institute (IWMI) on climate change financing. Another workshop on climate change in collaboration with MLGDRD, EPA and UNCDF for selected MMDAs and RCCs was organised. There were three meetings on AfCFTA in the Bono, Bono East and Ahafo Regions organised in the course of the year.

2.2.10 Training of Trainers on the Planning Manual

The Commission collaborated with stakeholders such as the Land Use and Spatial Planning Authority (LUSPA), Environmental Protection Agency (EPA), and Department of Planning at Kwame Nkrumah University of Science and Technology to train technical officers from selected MMDAs and the RCCs in three zones (northern, middle, and southern). The training covered the planning process, problem identification and analysis, use of planning tools, GIS applications, environmental and sustainability planning as well as effective monitoring and evaluation. The training was expected to improve planning towards achievement of national development goals and objectives.

2.2.11 Harmonisation of Planning and Budgeting Terminologies

The Commission working with the Department of Planning (KNUST) and other stakeholders, and supported by GIZ Governance for Inclusive Development (Gov-ID) Programme compiled and harmonised planning and budgeting terminologies into a draft report. The document when finalised is expected to standardise planning and budgeting terminologies to clarify and enhance understanding of development plans prepared at all levels of the decentralised planning system.

Also, an initial stakeholder engagement workshop has been organised for key institutions including Ghana Institute of Planning (GIP), LUSPA, MLGDRD, OHLGS, and ISSER (University of Ghana). The document is yet to be finalised.

2.2.12 Ghana Macroeconomic Model (GMM)

The Commission updated the Ghana Macroeconomic Model with selected data for 2021 and 2022 and used the model to conduct simulations, forecasts, and policy analysis. As part of the achievements, the May 2023 Bi-Annual Forecast and November 2023 Bi-Annual Forecast Reports were prepared. Further, the model worked to reactivate the Coordinating mechanism (Inter-institutional Modelling Team) created for economic modelling among the stakeholders (NDPC, GSS, BoG, MoF, GRA, School of Economics (UCC) and other Research Institutions).

2.2.13 Presidential Policy Briefs

The Commission in line with its mandate to advise the President, prepared and submitted four Policy briefs to the Presidency, in fulfillment of a special request from H.E. The President on strategies for enhancing revenue mobilisation in the country. The policy briefs were:

1. Enhancing Domestic Tax Revenue Mobilisation in Ghana;
2. Addressing Ghana's current Economic Challenges;
3. Call to Action: Addressing the Adverse Effects of Illegal Mining (Galamsey); and
4. Enhancing the Economic Potential of the Extractive Industry.

2.2.14 Training on Planning and Financing Tools

The Commission in collaboration with the United Nations Economic Commission for Africa (UNECA) and Ministry of Finance (MoF) organised a trainer of trainer's programme on the Integrated Planning and Reporting Toolkit (IPRT) and Integrated National Financing Framework (INFF) for selected MDAs. The training focused on how to use the IPRT and the INFF at the sectoral level to help in aligning sector plans to the SDGs and AU Agenda 2063.



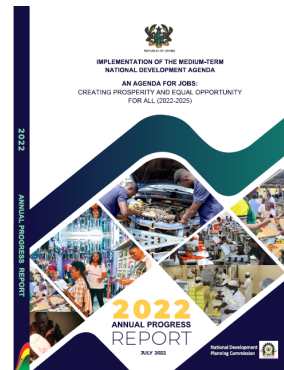
2.2.15 Assessment of Sector and District Reports

The Commission reviewed sector and district annual progress reports to improve the quality of the reports and M&E systems. Review comments were made available to MDAs and MMDAs. Twenty-six out of 46 MDAs (56.52% of all MDAs) and 261 MMDAs (100%) submitted their 2022 APRs. The submissions represent an improvement over the 2021 situation where only 23 percent of MDAs and 46 percent of MMDAs submitted their 2021 APRs.

All received reports were reviewed and feedback sessions organised to highlight the challenges inherent in the reports and strategies to improve upon the quality. Focus was also shed on SDGs implementation and the situation of children and the vulnerable population.

2.2.16 2022 National Annual Progress Report

The Commission produced the 2022 Annual Progress Report on the implementation of the medium-term national development policy framework (2022 to 2025) and shared findings with relevant stakeholders to inform policy and decision making as well as the national budget.



The report was prepared to ascertain successes and determine interventions that need remedial measures towards achieving set national goals and objectives.

2.2.17 2022 District League Table

The District League Table (DLT) for 2022 was completed, published, and launched in 2023. The District League Table served as a tool for tracking national development; highlighting Metropolises, Municipalities and Districts (MMDs) performed well and those challenged in terms of wellbeing of the population based on selected indicators under various sectors. The sectors covered were education, energy, health, nutrition, water, sanitation, child protection, and governance.



2.2.18 Gulf of Guinea Northern Sector Social Cohesion (SOCO) Project

The Commission under the Gulf of Guinea Northern Sector Social Cohesion (SOCO) Project organised a Northern Development Forum under the theme: *“A Policy Thrust: Achieving Equitable and Balanced Development Through Effective Project Delivery in Northern Ghana”*. The forum provided the platform for engaging stakeholders within the Northern Zone on development challenges and envisaged impact the project could make to enhance socio-economic development. Also, the Commission continued with the process of finalising the scoping report.



2.2.19 WASH Sector Coordination

The Commission continued with its coordination for strengthening the WASH systems to deliver effective services. The Commission participated in the “WASH Connect Go Conference” in Netherlands to showcase government efforts and explore partnership to support WASH activities. Additionally, the Commission in collaboration with IRC provided training for development officers at the national and sub-national levels on preparing and implementing WASH Master Plans.

The Commission again participated in the national quality drinking water coordination committee and Sector Working Group meetings. The Commission continued to support the WASH monitoring and evaluation committee to roll out training on the WASH sector information system as well as International Water and Sanitation Centre

(IRC) to prepare 4 district master plans.



2.2.20 Integrated Social Services (ISS) Governance Structure and Framework

The Commission in collaboration with the MLGDRD, OHLGS, Ministry of Finance, and UNICEF prepared the Governance Framework to guide the implementation of the Integrated Social Services (ISS) at national and subnational level. In furtherance of the Governance Framework development, a workshop with selected Regional Coordinating Directors, District Coordinating Directors, and Chief Directors was organised to validate the Framework. The inputs were been utilised in finalizing the Governance Framework.

In Ghana, the development of a sustainable governance structure for the ISS is necessary for the attainment of SDGs 1,2,3,4,5, and 10.



2.2.21 Evaluation of the COVID-19 Alleviation, Revitalisation and Enterprise Support (CARES)

The Commission in 2023 participated in the conduct of a diagnostic assessment of institutions involved in the implementation of Ghana CARES Obaatanpa programme. Other institutions involved included MoF, MoFA, MiDA, UNDP, GEA and OGM. Further evaluation of the Ghana CARES Obaatanpa programme was planned for the subsequent year to help inform the policies design and drawing lessons to inform reshaping of the programme.

2.2.22 Management of Millennium Challenge Corporation Post-Compact II

In 2023, the Commission reviewed reports of the Electricity Company of Ghana (ECG) Financial Operations Turnaround (EFOT) project and shared feedback with the independent evaluator commissioned by Millennium Challenge Corporation (MCC).

2.2.23 Human Resource and Administration Management

The Commission in 2023, completed the implementation of the organogram and review of the grading structure of NDPC. Staff appraisals, promotional interviews and an internal recruitment for some roles were completed. Interviews for the long-vacant positions of four divisional heads were also finalised by the Public Services Commission (PSC). The Commission also complemented its staff establishment with the permanent transfer of two staff members from the Office of the Head of Civil Service (OHCS). Training activities were facilitated for most staff members with one technical staff member being sponsored to undertake two-year policy study in Japan.

Other activities during the year were: the maintenance of the website; development of the procurement plan; organisation of Commissioners, Entity Tender Committee and IT Steering Committee meetings; general repairs of infrastructure and equipment; and

instituting of monthly press engagement to enhance visibility of the Commission.

2.2.24 Strategic Partnerships

The Commission collaborated with the Ministry of Finance (MoF) in responding to the IMF technical requirements and in preparing the PC-PEG. The Commission collaborated with MoF in the organisation of the budget hearings, Public Investment Management and Public-Private Partnership Committees. The output from these collaborative engagements have gone a long way to enhance development management, planning and financing.

The Commission supported and partnered with other relevant institutions, within its mandate, to facilitate the attainment of development targets. These included: facilitating the coordination of Food Security and Nutrition interventions; and collaborating with the Design Technology Institute (Private Sector Enterprise), Ghana Standard Authority, Commission on Technical and Vocational Education and Training (CTVET) and the Ministry of Employment and Labour Relations to develop and implement the National Precision Quality Policy.

Working with the African Centre for Economic Transformation (ACET), the Commission developed a Compact for Ghana's Economic and Political Transformation ahead of the 2024 general elections. The Commission also collaborated with STAR Ghana for security and governance development, and Centre for Democratic Development Ghana (CDD) for medium-term planning and national development priorities.

Other partnerships include collaboration with: several CSO on facilitating SDG implementation and reporting; IRC Ghana on WASH Systems Development; UNDP in Resilience Development and the SDGs; UNICEF on Child Protection and Equitable Development; WFP and FAO on Food security and Food Safety Systems; GIZ on Development Planning and Development Coordination; and the UN Coordination Office on coordinating

development interventions in Northern Ghana.

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 COMPLETION	EXPENDITURE TO DATE	IMPLEMENTATION STATUS PERCENTAGE PICTURE
Evaluation of EFOT & EEDSM projects	ICME	Accra	UC Berklyn, California	1,355,000.00	GoG	Oct,2022	Dec, 2023	Dec,2024	388,000.00	15%
Integrated Social Services (Development of Governance Structure)	Social Development	Nation wide	NDPC project team	503,573.20	UNICEF	25 th February 2023	1 st March 2023	Nov-23	503573.2	0
District League Table	ICME	Nation wide	NDPC Project Team	499,762.00	UNICEF	01/02/2023	12/02/2023	9 th December 2023	499,762.00	0
Child Labour	Social	Nation wide	NDPC Project Team	66,500.00	UNICEF	30 th March 2023	3 rd April 2023	31 st December 2023	66,500.00	0
Strengthening of Agribusiness Value Chain for Local Economic Development (LED) in Ghana	Economic	Central and Volta Region	PMC of Korea	USD 9,500,000.00	KOICA	2024	2024	2028	0	0
Gulf of Guinea Northern Regions Social Cohesion Project	Governance, Corruption and Public Accountability	48 MMDAs from Northern, Upper East, Upper West, North East, Savannah and Oti regions	NDPC project team and Ministry of Local Government	7,500,000.00	World Bank	25 th November 2022	25 th November 2022	25 th November 2027	2,500,000.00	45%
Development of Policy Almanac	Governance	Accra	CERGIS, University of Ghana	379,000.00	OXFAM		24-08-2023	02-2024		179,000
Development of a Long-term National Development Perspective Framework	Governance	Accra	NDPC	2,210,980.00	GOG		2023	04-2024		

Source: Policy and Planning, Development Coordination and Monitoring and Evaluation Divisions, 2023

2.3. Ensuring Sufficient Allocation of Funds for Repair and Maintenance

The National Development Planning Commission's existing assets and infrastructure are grouped under office accommodation, residential accommodation, generator sets, air-conditioners, vehicles, office furniture, and IT infrastructure as shown in Table 4. The main types of maintenance work undertaken by the Commission were repairs, servicing, and painting. In 2023, the total estimated cost for all repairs and maintenance was GHS570,800.00. However, the actual release was GHS411,524.08, leaving a gap of GHS159,275.92.

While the actual release for office furniture repairs was met, there was a significant gap in the actual releases against the estimated costs for the maintenance of other infrastructure/assets. The largest gap between estimated cost and actual releases was recorded under IT infrastructure (89.0%), Residential Accommodation (40.0%), and Vehicles (23.6%).

Table 4: Repair and maintenance of existing infrastructure

Asset/infrastructure	Location	Type of maintenance	Estimated Cost (GHS)	Actual Release (GHS)	Gap (GHS)	Expenditure (GHS)	Recommendation
Office Accommodation	NDPC	Repairs and painting	90,000.00	83,425.05	6,574.95	83,425.05	The remaining amount should be released to the Commission to enable it adequately maintain its office accommodation.
Residential Accommodation	O s u , Accra	Repairs	30,000.00	18,000.00	12,000.00	18,000.00	The remaining amount should be released to the Commission to enable it adequately maintain its residential accommodation
Generator Sets	NDPC	Servicing and repairs	10,000.00	8,130.26	1,869.74	8,130.26	The remaining amount should be released to the Commission to enable it adequately maintain its generator sets.
Air – Conditioners	NDPC	Servicing and repairs	54,000.00	43,627.90	10,372.10	43,627.90	The remaining amount should be released to the Commission to enable it adequately maintain its air-conditioners.

Asset/ infrastructure	Location	Type of maintenance	Estimated Cost (GHS)	Actual Release (GHS)	Gap (GHS)	Expenditure (GHS)	Recommendation
Vehicles	NDPC	Servicing and repairs	316,000.00	241,423.79	74,576.21	241,423.79	The remaining amount should be released to the Commission to enable it adequately maintain its vehicles.
Office Furniture	NDPC	Repairs	17,000.00	16,917.08	82.92	16,917.08	
Computers/ Printers/ Scanners/ Photocopiers	NDPC	Repairs	53,800.00	5,900.00	47,900	5,900.00	The remaining amount should be released to the Commission to enable it adequately maintain its computers, printers, scanners and photocopiers.

Source: Administration Unit, 2023

2.4. Update on Disbursements from Funding Sources

2.4.1. Update on Funding Sources

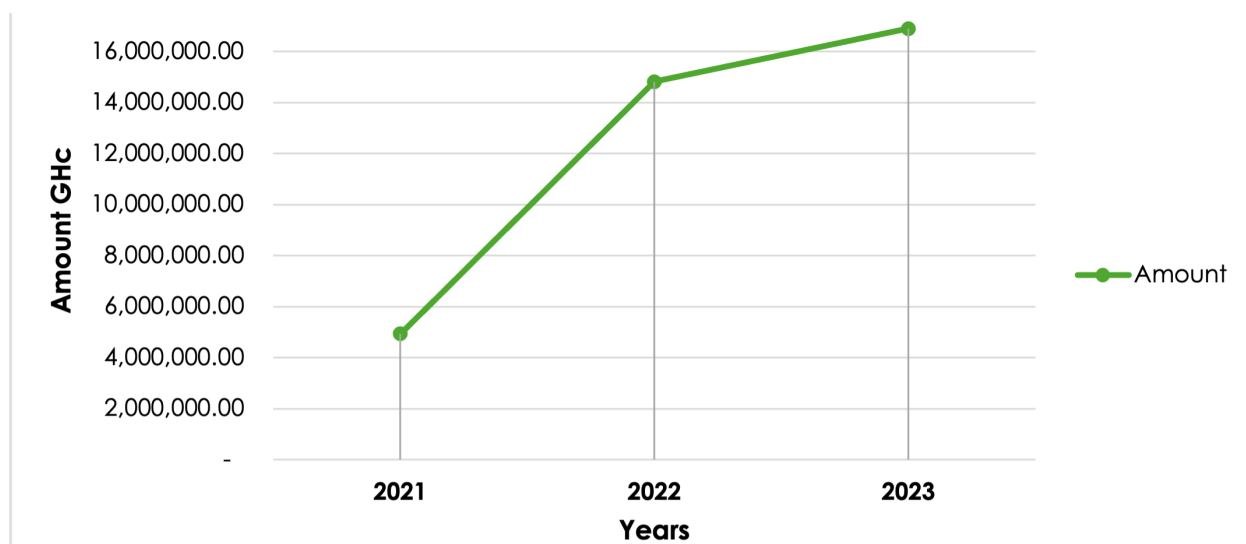
The Commission's funding sources cover government allocations and donor contributions. In 2021, the estimated revenue was set at GHS19,815,987.39 but the actual performance was significantly lower, reaching only GHS18,225,946.62 representing 92 percent of total estimated revenue. In 2022, the Commission estimated revenue was GHS16,263,754.50 representing a decline of 18 percent of estimated revenue against 2021 (Table 5). The reduction in estimated revenue was in line with the year's macroeconomic and fiscal policy by the Ministry of Finance. The Commission as part of its 2022 estimated revenue also received additional funding of GHS3,206,310.00 from the Ministry of Finance to participate in international assignments like the SDGs and the Voluntary National Review (VNR).

Despite the initial lower performance and a subsequent reduction in revenue estimates in 2022, there was a noticeable uptrend

in total estimated revenue, culminating at GHS25,400,358.13 in 2023, constituting about 56.2 percent of its total funding. Performance in year 2023 increase significantly by 47.7 percent as against 2022 performance. The commission received additional revenue from Central Government in 2023 representing about 59.3 percent increase in additional revenue of GHS3,206,310.00 in 2022 (Table 5).

The year 2023 also witnessed increased donor support, jumping to GHS6,916,284.21 from GHS3,880,894.71 in 2022, showcasing a strengthened partnership with Development Partners and nearly doubling the support from the previous year. Figure 3 and Table 5 illustrate the upward trajectory of the Commission's total revenues over the last three years, highlighting significant growth and enhanced collaboration.

Figure 3: Trends in Total Revenue, 2021-2023



Source: Finance Unit, 2023

Despite the recent increase in government disbursements, a broader analysis over the last three years (2021-2023) reveals a persistent shortfall in estimated and actual revenue to the Commission. Consequently, many activities outlined in the 2023 Annual Action Plans (AAPs) were either uninitiated or uncompleted as scheduled. The funding gap limits the NDPC’s overarching mission to coordinate development policies and strategies seamlessly and to oversee the decentralised planning system, thereby affecting the efficient preparation, implementation, monitoring, and evaluation of development plans across all governance levels. 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.

Table 5: NDPC’s Sources of Revenue, 2023

Revenue Sources	Estimates (GHS)			Performance (GHS)		
	2021	2022	2023	2021	2022	2023
GOG	14,491,269.03	9,176,549.79	13,377,398.92	12,901,228.26	7,712,939.60	12,053,800.98
Other Allocations		3,206,310.00	5,106,675.00		3,206,310.00	5,106,675.00
Donor support	5,324,718.36	3,880,894.71	6,916,284.21	5,324,718.36	3,880,894.71	4,697,603.56
Total	19,815,987.39	16,263,754.50	25,400,358.13	18,225,946.62	14,800,143.71	21,858,079.45

Source: Finance Unit, 2023

The Commission’s financial constraints is characterised by insufficient and delayed transfers from the central government. This has necessitated a heightened dependency on donor assistance to execute its planned projects and programmes. Consequently, funding from development partners have become indispensable in augmenting the

allocations made by the Government of Ghana. This external support has been vital in backing specific projects and initiatives 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.

The analysis of the donor funds exhibited a

fluctuating trend from 2021 to 2023, beginning with GHS4,700,082.89 in 2021, with notable contributions from UNICEF and UNDP. In 2022, there was a slight dip to GHS4,080,881.71, marking a reduction of 13.17 percent. However, 2023 saw a turnaround, with donor funds soaring to GHS6,916,184.21, a 69.47 percent increase from the previous year, driven by an expanded donor base, including

significant new contributions from the Conrad Hilton Foundation. The increase in donor funds in 2023, despite the global economic uncertainties, indicates effective donor engagement strategies by the leadership of the Commission. Table 6 detail the Commission's revenue support from donor partners between 2021-2023.

Table 6: Donor (Development Partner) Funds 2021-2023

Sources of Funds	2021		2022	2023
	Amount (GHS)	Received	Amount Received (GHS)	Amount Received (GHS)
UNICEF	2,769,993.53		2,962,818.39	1,679,942.00
UNDP	1,909,089.36		120,000.00	473,862.48
AU - NEPAD	-		164,683.07	-
IRC	21,000.00		353,980.00	279,800.00
WFP	-		434,400.00	235,000.00
ISODEC	-		45,000.25	-
ActionAid	25,000		-	-
UNOPS	-		-	11,250.00
UNFPA	-		-	575,770.00
University of Sussex	-		-	125,789.72
University of Ghana	-		-	116,000.00
OXFAM	-		-	200,000.00
UNDCF	-		-	345,600.00
Hilton Foundation	-		-	2,873,170.01
Total	4,700,082.89		4,080,881.71	6,916,184.21

Source: Finance Unit, 2023

Since 2021, the Commission has received funding support from Development Partners, including the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP), the Conrad Hilton Foundation, International Resource Centre (IRC), World Food Programme (WFP), and the United Nations Population Fund (UNFPA). These fundings played a decisive role in advancing the Commission's agenda, showcasing a collaborative effort towards

achieving its developmental goals.

The donor contributions received by the Commission were allocated to many activities, furthering various developmental objectives. These included preparing and presenting the 2022 Voluntary National Report and consultations for the Coordinated Programme of Economic and Social Development Policies (CPESDP) for 2021-2025. Additionally, funds supported the NDPC's efforts in Food Systems coordination and dialogue and

the dissemination and training on WASH tools, including implementing a Systems Approach to WASH in the Ahafo Region. Other significant initiatives included orientation on planning guidelines for the preparation of sector and district MTDPs, assistance in preparing Ghana's AU Agenda 2063 2022 report, development of the 2021 and 2022 District League Table, and efforts towards mainstreaming and coordinating Integrated Social Services.

Further, the dissemination of the 2021 APRs to MMDAs, MDAs, and Parliament was also facilitated by these donor contributions, showcasing a comprehensive utilisation of donor funds across vital areas of national development, highlighting the extensive impact of external funding on the Commission's operational and strategic initiatives.

2.4.2. Update on Expenditure

The Commission's budget for 2023 was allocated across three main categories: Compensation, Goods and Services, and

CAPEX, with an overall planned expenditure of GHS13,377,398.92. The total expenditure demonstrated variability, decreasing from GHS12,901,228.26 in 2021 to GHS7,712,939.60 in 2022 before increasing to GHS12,053,800.98 in 2023. Specifically, compensation expenses consistently rose from GHS4,514,373.92 in 2021 to GHS6,664,036.40 in 2023.

Expenditures on goods and services experienced marked fluctuations, with a high of GHS6,593,824.11 in 2021, a low of GHS2,512,320.29 in 2022, and an increase to GHS5,276,941.32 in 2023 (Table 7). Meanwhile, CAPEX saw a drastic decline from GHS1,793,030.23 in 2021 to GHS112,823.26 by 2023, reflecting significant underfunding; notably, in 2022, none of the budgeted GHS304,483.00 for CAPEX was disbursed, impeding the procurement of essential capital items such as ICT equipment and vehicles. The Commission's three-year expenditure trends are provided in Table 7.

Table 7: Expenditure performance of NDPC from 2021 to 2023

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

Source: Finance Unit, 2023

An analysis of the CAPEX budget performance for the Commission's 2023 AAP revealed a concerning shortfall in the provision for capital expenditures. The plan initially set a CAPEX

estimate of GHS242,628.00 to enhance the Commission's operational capabilities and infrastructure. However, facing budgetary constraints and the need for strategic

reprioritisation, the CAPEX funds were reduced to GHS114,262.80, with actual spending mirroring this figure at GHS112,823.26 (Table 8).

This marked discrepancy of GHS129,500.40 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 sidetracked. 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: Adequacy of CAPEX

Estimate (GHS)		Release (GHS)	Expenditure (GHS)		Variance (GHS)	
Unconstrained (A)	Constrained (B)	C	(D)	(A-B)	(B-C)	C-D
242,628.00	114,262.80	113,127.60	112,823.26	128,365.20	0.00	304.34

Source: Finance Unit, 2023

2.5. Updates on the Commission’s Indicators and Targets

2.5.1 Improve plan preparation, implementation and coordination

In pursuance to improved improving plan preparation, implementation, and coordination, 21 MDAs and 191 MMDAs plans were certified to be in line with governments priorities. The certifications of the plans allowed certified MDAs, MMDAs and RCCs to access budgetary funds for implementation of plans.

To enhance development planning, over 100 MMDAs were trained on the use of a planning manual. The manual was finalised by NDPC for the use of all officers at national and sub-national levels responsible for planning in the decentralised planning system.

2.5.2 Strengthen monitoring and evaluation systems at all levels

In fulfilling its M&E function, NDPC completed the preparation of its 2022 APR by July 2023. This represents an improvement over last year’s performance where the 2021 APR was completed in August 2022. The target timeline

for the preparation of APRs is June each year.

The Commission’s strength lies in technical backstopping the sectors and districts in preparing their APRs and submitting same. As a result, 33 MDAs out of the target of 43 submitted their APRs. There was a 100 percent submission rate (261 out of 261) among MMDAs. Fifteen out of sixteen RCCs submitted their respective APRs. The performance for MDAs and RCCs is an improvement over last year’s performance (Table 9).

The 2022 District League Table (DLT) Report was prepared based on selected indicators from health, nutrition, education, water, sanitation, energy, child protection and governance. This led to the assessment of the levels of development across all 261 MMDs in Ghana. Like was the case for previous reports, the 2022 DLT was completed and published.

As a way of supporting MMDAs to prepare the Voluntary Local Reviews (VLRs) reports, a training on the preparation of VLRs was organised for 25 MMDAs. This was done to help advance the implementation of Agenda 2030 which has been integrated into Ghana’s

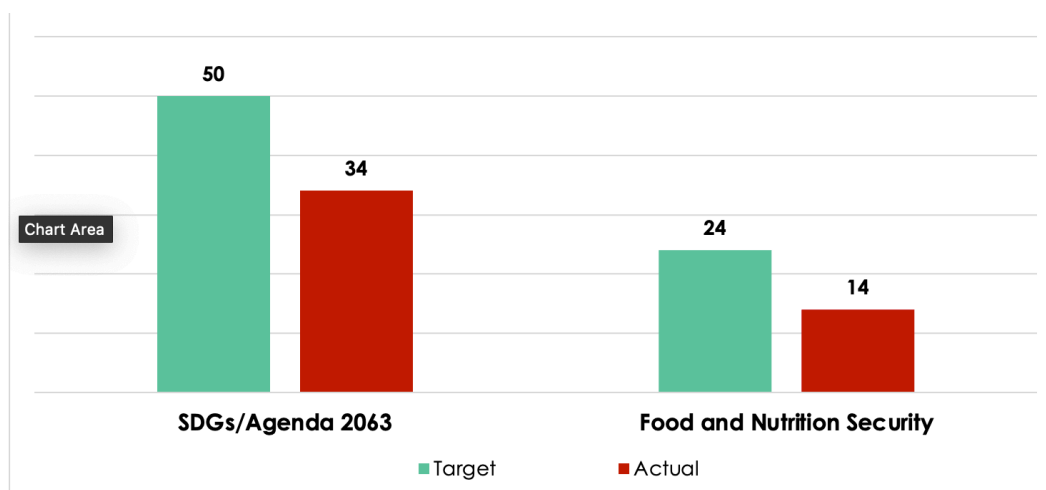
current Medium-Term National Development Framework; An Agenda for Jobs II. Voluntary Local Reviews provide a means of assessing the

efforts by local governments on the progress and challenges in the implementation of the SDGs and Agenda 2063.

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

The Commission continued to coordinate the implementation of 2030 Agenda for Sustainable Development and the Africa Union Agenda 2063. There were 34 coordination meetings out of a target of 50 (Figure 4). These meeting were organised to validate guidelines for VLR preparations, prepare the ICC for participation in the 2023 High Level Political Forum and UN Summit at the UN Headquarters in New York and to prepare the third bi-annual report for the AU Agenda 2063.

Figure 4: SDGs/Agenda 2063 and Food Security and Nutrition Coordination meetings



Source: Development Policy Division, 2023

Deliverables from the coordination of the 2030 Agenda and Agenda 2063 included: the preparation of a national Voluntary Local Review Guide; preparation of the 2030 SDGs Technical Report – showcasing Ghana’s dedication to the SDGs within the context of the challenges and action areas outlined by the UN Secretary-General; preparation of the 2023 AU-Agenda 2063 Report – a biennial report to inform the Continental Progress Reports, marking the end year of the First Ten-Year Implementation Plan (FTYIP); and participation and showcasing of Ghana’s efforts at 2023 High Level Political Forum and the United Nations General Assembly.

Fourteen out of 24 targeted meetings were organised on food and nutrition security coordination (Figure 5). In addition, the Commission supported eight institutions across various sectors (Agriculture, Water, Environment, Science and Technology, Energy, Culture, Religious Affairs, Education, Sports and Transport) in formulating their policies. Some of the public policies reviewed are: the Community Water and Sanitation Policy Framework; National Urban Policy Framework; Electronic Vehicle Policy; National Science, Technology and Innovation Policy; Environmental Sanitation Policy; National Policy on Religion; National Sports Policy;

National Book and Reading Policy; Public Food Procurement and Service Policy; and National Technology Transfer Policy. Further, the Diaspora Engagement Policy received Cabinet approval.

Despite the challenge, the meetings resulted in the finalisation of critical government documents, namely; the 2022 National Annual Progress Report, Medium-Term National Development Plan (2022-2025), and Coordinated Programme of Economic and Social Development Policies (2021-2025). Seventeen members of staff were promoted to various grades.

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

As part of enhancing governance, the Commission organised 21 regular and committee meetings. This however, fell short of the target of 30 due to resource constraints.

Table 9: Update on Indicators and Targets

Objectives	Indicators	Baseline	Actual	Target	Actual
		2021	2022	2023	2023
Improve plan preparation, implementation and coordination	Percentage of Districts' and Sectors' budgets based on plans	100.00	100.00	100.00	100.00
	Proportion of the Commission's AAP implemented	NA	87.0	100.0	86.7
	No. of Development plans Certified	-	-	MMDAs-261 RCCs-16	MMDAs-191 RCCs-0
		Number of MMDAs trained on the use of the planning manual	-	-	261

Objectives	Indicators	Baseline	Actual	Target	Actual
		2021	2022	2023	2023
Strengthen monitoring and evaluation systems at all levels	Timeliness of National APR preparations	2020 APR completed in September 2021	2021 APR completed in August 2022	2022 APR completed by June 2023	2022 APR completed by July 2023
	Number of sectors and District APRs reviewed				
	» MDAs	15	25	43	33
	» MMDAs	261	261	261	261
	» RCC	9	10	16	15
	Availability of 2022 District League Table	2020 DLT completed and published	2021 DLT completed and published	2022 DLT Completed and published	2022 DLT Completed and published
	Number of monitoring visits organized	-	-	5	-
	Number of bi-annual forecast reports developed	2	2	2	2
	Number of MMDAs supported to prepare VLRs	-	-	-	Training on the preparation of VLRs organised for 25 MMDAs
	Availability of Draft Endline Report (MCC Line Bifurcation Evaluation)	-	-	Review of the draft report	Draft Endline Report completed
Availability of Ghana CARES Evaluation report	-	-	Evaluation of the programme	Diagnostic Report reviewed	
Availability of the District Data Development Platform (DDDP)	Training on application (software) conducted	Application (software) in use	Review of the application	Application (software) being reviewed	

Objectives	Indicators	Baseline	Actual	Target	Actual
		2021	2022	2023	2023
Enhance capacity for policy formulation and promote coordination of the development process	Number of policy briefs developed	NA	NA	4	4
	Number national development forums organised	3	0	4	1
	Number of coordination meetings organised				
	» SDG Agenda 2063		80	50	34
	» Food and Nutrition Security		-	24	14
	Number of MDAs trained on public policy formulation	-	-	43	43
	Number of institutions supported to formulate policies	-	-	-	8
	Number of coordination meetings organised	-	-	-	4
	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
	Availability of updated legislative and policy almanac	-	Update to almanac yet to be carried out	Review and update almanac annually	Re-design and development of the system is at an advanced stage.
	Availability of Long-Term National Development Perspective Framework (LTNDPF)		-	Revision Completed	Draft Long-Term National Perspective Framework completed
	Number of times to update economic model	2	2	2	2
	Number of engagements with partners and stakeholders for knowledge sharing and learning	-	-	-	2
	Number of trainings organised with UNECA on IPRT and INFF		2	1	1
Number of policy briefs developed	-	-	4	4	

Objectives	Indicators	Baseline	Actual	Target	Actual
		2021	2022	2023	2023
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	17
	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
	Number of meetings organized for the Commissioners (including committee meetings)	-	29	30	21
	Number of durbars organised	1	1	4	1
	Number of international conferences attended	-	-	-	53
Promote the fight against corruption and economic crimes	Number of audit queries or infractions received	5	7	-	3
	Percentage change in audit infraction addressed	100	100	-	100
Improve human capital development and management	Availability of a human capital strategy	-	-	Prepare human capital strategy for the country	» National Technical Committee established » Stakeholder consultation organised to receive inputs to initiate the drafting of the strategy
	Number of staff trained	0	10	45	56

Source: M&E Division, 2023

2.6 Update on Critical Development Issues

2.6.1 Implementation of SOCO

NDPC handles the Component Three of the Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project. The component is the Regional Coordination Platform and Dialogue. SOCO is a new regional project which aims to proactively prevent the spread of conflict from the Sahel, reduce vulnerability to climate change, strengthen local institutions, economic opportunities, and public trust. It primarily focuses on the regions in the Northern part of Ghana and other

Gulf of Guinea countries namely, Benin, Côte d'Ivoire, and Togo.

In 2023, NDPC received about GHS1.2 million for the implementation of the Commission's activities under component 3 (Table 10). During the year, the Commission in collaboration with the Ministry of Local Government, Decentralisation and Rural Development organised the Northern Development Forum to discuss the complexities of development in Northern Ghana and lay the foundation for collaborative efforts towards positive transformation. In all, there were 350 participants made up of stakeholders at the national and sub-national levels.

Table 10: Updates on SOCO implementation

Critical Development / Poverty Issues	Allocation GH¢	Actual receipt GH¢	No of beneficiaries	
			Targets	Actuals
Northern Development Forum	1, 218,330.00	1, 218,330.00	350	350

Source: Finance & Administration Unit, 2023

2.6.2 Staff strength of NDPC

The Commission requires a total of 88 staff to operate at its maximum capacity. However, only 58 out of the required, representing 66 percent were at post as at December 2023. This implies NDPC did not have its full staff strength to carry out the mandate of advising the President and Parliament (upon request) on national development policies and strategies.

For the effective functioning and successful implementation of tasks by the various divisions, the Commission requires some critical skills, including report and minute writing, leadership, management and negotiation, use of Stata, public policy analysis, coordination and facilitation, development planning processes, skills on resource mobilization/fund raising, and research methods (Table 11).

Table 11: Staff strengths of the Commission: Established Post Category, 2023

Divisions	Staff Required	Staff available	% Covered	Critical skills needed
Director-General's Secretariat	4	3	75	<ol style="list-style-type: none"> 1. Institutional risks management 2. Strategic management
General Services	35	21	60	<ol style="list-style-type: none"> 1. Talent Management 2. Supervisory skills 3. Coaching skills 4. Cloud technology 5. Practical skills in the use of electronic procurement systems. 6. Report and minute writing skills. 7. Analytical and interpersonal skills.

Divisions	Staff Required	Staff available	% Covered	Critical skills needed
Development Policy and Planning	16	10	63	<ol style="list-style-type: none"> 1. Leadership, Management and Negotiation skills 2. Skills in the use of Stata. 3. Public Policy Analysis. 4. Practical skills in the use of drones for geospatial data capturing.
Development Coordination	11	7	64	<ol style="list-style-type: none"> 1. Coordination and facilitation: <ul style="list-style-type: none"> » System thinking and analysis. » Facilitation » Organisational development » Practical exposure on coordinating National Development Planning Systems based on study tours and internships. 2. Engagement techniques/ Negotiation Skills. 3. Development planning processes. 4. Spatial planning processes: <ul style="list-style-type: none"> - Geographic information systems. 5. Microsoft project. 6. Learning software for coordination.
Research and Innovation	9	6	67	<ol style="list-style-type: none"> 1. Skills in basic research methods including cost-benefit analysis. 2. Resource mobilization and fund-raising skills. 3. Macroeconomic modelling.

Divisions	Staff Required	Staff available	% Covered	Critical skills needed
Monitoring and Evaluation	13	11	85	<ol style="list-style-type: none"> 1. Use of ICT for data capture, analysis and presentation. 2. Data collection skills and techniques. 3. Indicator selection and prioritization. 4. Establishing indicator baselines and setting of targets. 5. Impact evaluation skills: <ul style="list-style-type: none"> - Randomized control trials - Before and after - Difference in difference - Quasi experimental design. 6. Strategies for communicating and getting M & E results. 7. Strategies for sharing M & E results.
Total	88	58	66	

Source: Administration Unit

The gap in staff strength at the Commission could be attributed to the unattractiveness of the condition of service leading to some staff accepting better offers in other organisations. Most of the young economists recruited to strengthen that component of the Commission's work have all left. All the divisions do not have substantive directors as the current heads are in acting positions.

The Commission is in collaboration with the Public Service Commission to screen and interview candidates for the Director positions of the four divisions (General Services, Development Coordination, Research and Innovation, and Monitoring and Evaluation). Temporary staff at the Commission during the year bridged the staff gap as shown in Table 12.

Table 12: Temporary Staff at the Commission, 2023

Grade	Target	Actual	Target	Target	Target
	2023	2023	2024	2025	2026
Senior Technical Advisor	1	1	1	1	1
Technical Advisor	1	1	3	2	2
Chief Accountant	1	1	1	1	1
Principal Procurement	1	1	1	1	1
Principal Planning Officer	1	2	2	2	2
Principal Accountant	2	1	1	2	2
Principal Information Officer	1	1	1	1	1
Senior Accountant	2	1	2	2	2
Senior Internal Auditor	1	1	1	1	1

Grade	Target	Actual	Target	Target	Target
	2023	2023	2024	2025	2026
Accountant	2	1	1	2	2
Assistant Procurement Officer	1	1	1	1	1
Assistant Internal Auditor	1	1	1	1	1
Assistant Information Officer	1	1	1	1	1
Senior Account Technician	2	2	2	2	2
Senior Records Officer	1	1	1	1	1
Security Guard	1	1	1	1	1
Total	20	18	21	22	22

Source: Administration, 2023

2.6.3 Trainings Conducted

In 2023, there were a number of training programmes organised for staff across the divisions. This included: virtual training workshop on Performance Management System for Directors and Supervisors in the Ghana's Public Service; training on Integrated Planning and Reporting Toolkit (IPRT) for Sectors; and 2023 Executive Training Course for Policymakers on the 2030 Agenda. Apart from a training workshop on Development Policies of Green Smart City in pursuit of Sustainable City Development which was an external one, the rest of training programmes were in-country (Table 13).

Table 13: staff capacity development, 2023

Name of training conducted	Target Group	Duration (Days)	Resource Persons
Capacity Building for Development Policies of Green Smart City in Pursuit of Sustainable City Development	2	8	KOICA
Virtual Training Workshop on the Performance Management System for Directors and Supervisors in the Ghana Public Service	2	2	Public Services Commission
National Public Policy Formulation guidelines	40	1	National Development Planning Commission
2023 Executive Training Course for Policymakers on the 2030 Agenda	3	4	Incheon Korea
Applied Training on Integrated Planning and Reporting Toolkit (IPRT) for Sectors	38	3	UNECA/NDPC

Source: Administration, 2023

2.6.4 Logistics Analysis

Table 14 presents data on the required and available logistics of the Commission in 2023. It covers computers, printers, projectors,

office space, vehicles, photocopiers, scanners and air-conditioners. The Commission had 28 vehicles in its fleet. Six of these vehicles

were unserviceable and were earmarked for disposal. The remaining fleet was inadequate, with most of the trekking vehicles being old and obsolete resulting in frequent breakdowns and high maintenance costs. Aside the financial burden this place on the already insufficient financial resources of the Commission, it had an adverse effect on the operation of the Commission in its effort to provide technical support to MMDAs in the preparation of their plans and APRs. The Commission therefore needs more and stronger vehicles for field trips across the country.

The Commission was also faced with inadequate office accommodation for its workforce. There were only 41 offices to accommodate the Commission’s workforce which was in excess of 100 including graduate

volunteers, national service personnel, and interns. This resulted in congestion in some of the offices and did not create a congenial climate for effective performance. The situation also posed a challenge to the recruitment of additional staff and affected the Commission in getting its full complement of staff to discharge its mandate.

Also, most of the office equipment of the Commission such as air-conditioners, computers and printers are old and obsolete. Consequently, their maintenance cost has risen taking a toll on the meagre financial resources of the Commission. 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 14: Status of logistics, 2023

Items	Required	Actual	Remarks
Computers	140	100	About 20 percent of the available computers are not in good working condition resulting in frequent breakdowns.
Printers	70	41	Some of the printers were fairly in good condition while others are old and break down frequently.
Projectors	10	1	One projector is woefully inadequate for the Commission’s activities.
Office Space	60	41	More office space is required to conveniently accommodate staff.
Vehicles	40	28	Most of the trekking vehicles are old resulting in frequent breakdowns and high maintenance cost.
Photocopiers	5	4	The photocopies are fairly on good condition.
Scanners	10	3	More scanners are required to support the digitization of records.
Air-conditioners	55	50	They are old and break down frequently. Their maintenance cost is very high.

Source: Administration, 2023

The Commission has only one projector. This has impeded the operation of the Commission as most meetings and field work operations require the use of projectors. In this era of digitalisation, the Commission has only three scanners which are insufficient. The Commission requires additional scanners for the effective performance of its work

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. Nonetheless staff of the Commission provided technical support to MDAs, MMDAs and RCCs to conduct evaluation of their plans.

The process of conducting terminal evaluation of the Millennium Challenge Corporation Line Bifurcation continued during the year. The evaluation was led by consultants from University of California Berkley in the United States of America. The preliminary conclusion of the assessment was that the electricity supply has improved and has largely been stable over the past five years. The government will need to invest more in renewable energy generation in the medium to long term to ensure sustainability. Details on evaluations supported by staff during the year have been summarised in the Table 15.

Table 15: Evaluations conducted, 2023

Name of Evaluation	Policy/ Programme/ Project involved	Consultant or Resource Persons Involved	Methodology Used	Findings	Recommendations
Terminal Evaluation of Millennium Challenge Corporation Line Bifurcation	Millennium Challenge Corporation Line Bifurcation	UC Berkley	Randomized control trial	Electricity supply has improved and was largely stable over the past five years	GOG should improve access of electricity to all households and businesses in Ghana
Evaluability Assessment of the Ghana COVID-19 Alleviation and Revitalization of Enterprises Support (CARES) "Obaatampa" Programme	Ghana COVID-19 Alleviation and Revitalisation of Enterprises Support (CARES) "Obaatampa" programme	World Bank/ Global evaluation initiative	Virtual and online interviews	Programme not implemented as planned	There is the need to review "CARES" programme

Source: M&E Division, 2023

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 CAPEX EFFECTIVENESS AND VALUE FOR MONEY

3.1 Introduction

This chapter provides updates on the Commission's efforts to enhance the effectiveness of capital budget (CAPEX) and value for money.

3.2 Implementing a risk-based monitoring of projects

In 2023, the National Development Planning Commission encountered challenges in undertaking risk-based monitoring of projects due to delays in the release of funds. This delay hindered the Commission's ability to effectively implement its planned monitoring of some scheduled activities. Despite these challenges, the Commission provided Monitoring and Evaluation (M&E) training to selected MDAs and MMDAs across the nation. As a result, some MDAs (Appendix 3) were able to conduct some level of risk-based monitoring on some selected programmes and projects at their respective organisations.

In line with efforts to enforce adherence to the project cycle, and promote transparency, accountability, and prudent use of public resources, the Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411) established the Public Investment Programme Working Committee with the Director-General of NDPC as member. The Committee reviewed project documents relating to 13 projects in education, sanitation and works, health, agriculture and road sectors, of which eight were recommended

for the issue of the 'Seal of Quality'¹. The approved projects were added to the portfolio of projects which would 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.

3.3 Reviewing MDAs' CAPEX proposals and providing advice

Section 21 (5a) of the Public Financial Management Act, 2016 (Act 921) states 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 the CAPEX requirements for the medium-term. In line with this, Regulations 17(3) of Public Financial Management Regulations, 2019 (L.I. 2378) stipulates 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. The Budget Hearings are held jointly between the Ministry of Finance (MoF) and NDPC to ensure that budgeting aligns accordingly with government priorities for the year. The Commission in conjunction with the Ministry of Finance through these hearings review and provide advice to MDAs on the

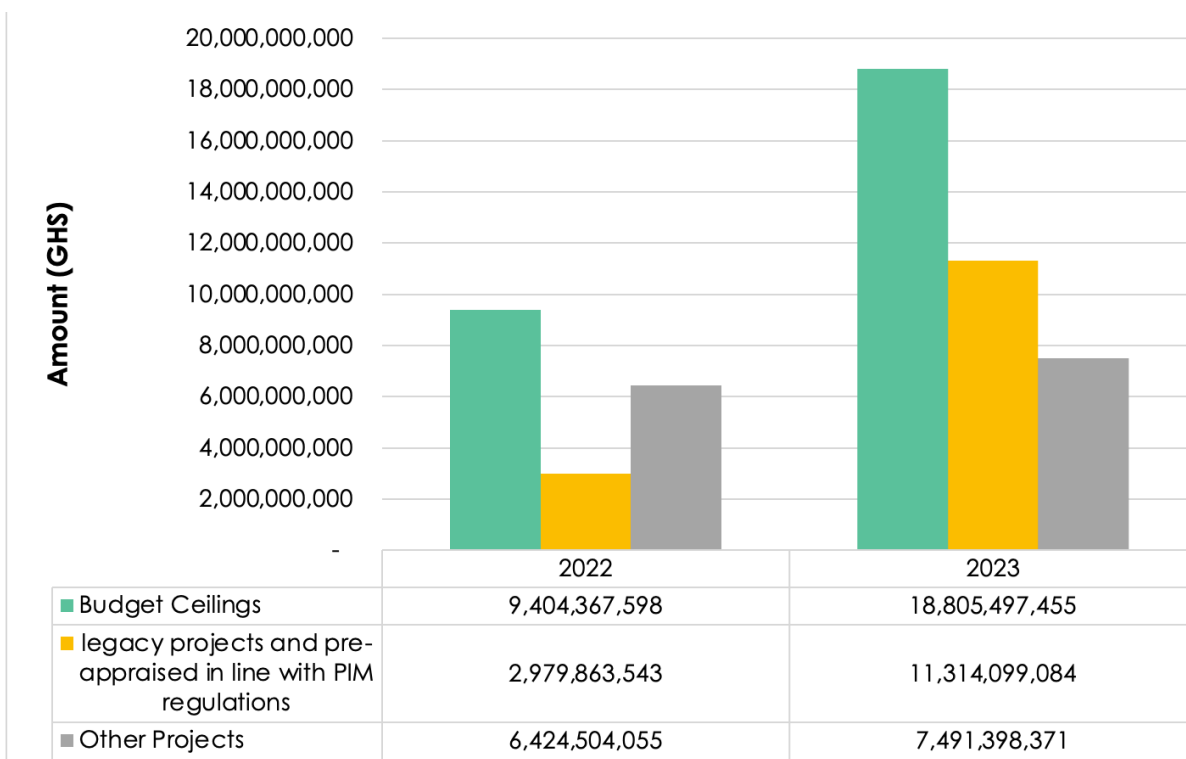
¹ means a certificate granted by the Minister stating that the Ministry of Finance is confident that the investment project has a positive economic and financial Net Present Value, and is technically, financially and economically viable

alignment of their budget to government’s yearly priorities, including CAPEX.

Through the budget hearings, the Commission in conjunction with MoF on yearly basis review 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 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 tremendous improvement in CAPEX allocation to completing near legacy projects and pre-appraised projects. 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 (Figure 5). In 2023, the share almost doubled, rising to 60.2 percent. 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, and the existence of the Public Investment Programme Working Committee.

Figure 5: Budget ceilings and CAPEX allocations for 2022-2023



Source: MoF (Public Investment and Asset Division), 2023

3.4 Capacity Building of MMDAs and MDAs to improve CAPEX effectiveness

The National Development Planning Commission Act, 1994 (Act 480) enjoins NDPC to manage the decentralised planning system. As part of the management, the Commission undertook several capacity development programmes at the sector and sub-national levels to enhance skills in monitoring and evaluation, project management, training in reporting toolkit and training of trainers on national planning manual. The details of the aforementioned training programmes conducted in 2023 are discussed below.

3.4.1 Capacity Development in Monitoring and Evaluation

The Commission reviewed all the 2022 Annual Progress Reports received from MDAs, MMDAs and RCCs in 2023. The objective of the review was to determine the achievements recorded and constraints faced by the implementers of government programmes and projects in 2022. The main

challenges identified was the undue delay in the implementation of physical projects, with some projects being delayed for about seven to ten 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 project implementation, and inconsistent and unreliable data.

To address these problems, the Commission in collaboration with the UNICEF, organised regional training workshops for selected members of the District Planning Coordinating Units (DPCUs) and staff of Policy, Planning, Monitoring and Evaluation Directorates (PPMEDs) in 2023. The objective was to build the capacity of these selected staff to effectively implement their development plans. It also enabled MDAs and MMDAs to incorporate lessons learnt into their workplans, 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

Data on report submission at the Commission indicates that MDAs, RCCs and MMDAs have not been submitting quarterly reports regularly to NDPC in line with L. I. 2232. The situation ultimately affects quick decision-making on key national development programmes, including the Free Senior High School (Free SHS), Capitation Grants, School Feeding Programme, One District One Factory, National Health Insurance Scheme, and key road and housing infrastructure projects.

As part of efforts by the Commission to address the challenges, the Director General tasked staff to visit the 43 MDAs in 2023 to discuss the key monitoring and evaluation

challenges and agree on strategies to improve quarterly reporting by these government agencies. The opportunity was used to train selected staff of the MDAs and their sector agencies in designing the M&E framework for their medium-term development plans. Topics covered include stakeholder analysis, assessing M&E conditions and capacities, indicator construction and tracking, workplan and budget preparation, data collection, collation and analysis, report writing, conducting evaluation of development projects and programmes, and using participatory evaluation tools to collect qualitative data for M&E purposes.

All 43 MDAs were covered by the monitoring visits, with over 700 participants taking part in the training exercise.



Section of the participants at the working visits



3.4.3 Training Workshops on Project Management

The Commission in collaboration with GIZ, trained selected staff from RCCs on project management during the year. The primary objective was to enhance RCCs' capacities in Project Management and to build a cohort of knowledgeable trainers who would train planning officers at the national and sub-national levels.

Three zonal capacity building workshops on Project Management for selected technical officers from the RCCs were undertaken. A training workshop on project management was also organised for staff of the Commission.

These interventions are expected to contribute to reducing the incidence of uncompleted projects dotted all over the country and ultimately improve the country's Public Financial Management systems. The topics covered include project definition, project initiation (pre-feasibility and feasibility studies), project planning, project execution, and project closing.



Sections of the participants at the project management training workshops

3.4.4 Training of Trainers Programme on the National Planning Manual

NDPC finalised the National Planning Manual during the year and used it to train selected staff from MDAs, MMDAs and RCCs in 2023. The objective was to train planning officers, budget analysts, spatial planners and coordinating officers in all areas of planning that NDPC has identified weaknesses in.

The training covered Introduction to Development Planning, Situational and Problem Analysis, Plan Implementation and Management for Inclusive Growth and Development, Effective Monitoring and Evaluation, Financial Planning (budgeting and management), Capital Budgeting and Programme-Based Budgeting (PBB); Theory and Practice on Sustainable Cities and

Communities, Climate Change, Strategic Environmental Assessment and Natural Resource Accounting.



Sections of the participants at the training of trainer's capacity development programme

3.5 Rationalising number of active projects and increasing the 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 MDAs and 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.

Over the years, the Commission has reviewed these reports and provided recommendations on the need to rationalise on-going projects and increase projects completion, especially in relation to projects in the economic dimension. An assessment of the active projects² of MMDAs in 2023 indicates that there has been an increase in the prioritisation of projects in the economic dimension³, leading to an increase in IGF to GHS534,712,201.82 in 2023 from GHS499,135,657.03 in 2022, representing a 7.1 percent growth

In 2023, a total of 667 projects were expected to be completed. However, with a completion rate of 57 percent, it is likely these projects will go beyond the earmarked year of completion. There has to be a much better prediction for project design and funding in order to improve on active projects that are 100 percent physically completed and yet remain in the

register due to financial commitments.

3.6 Ensuring sufficient allocation for repair and maintenance of existing infrastructure

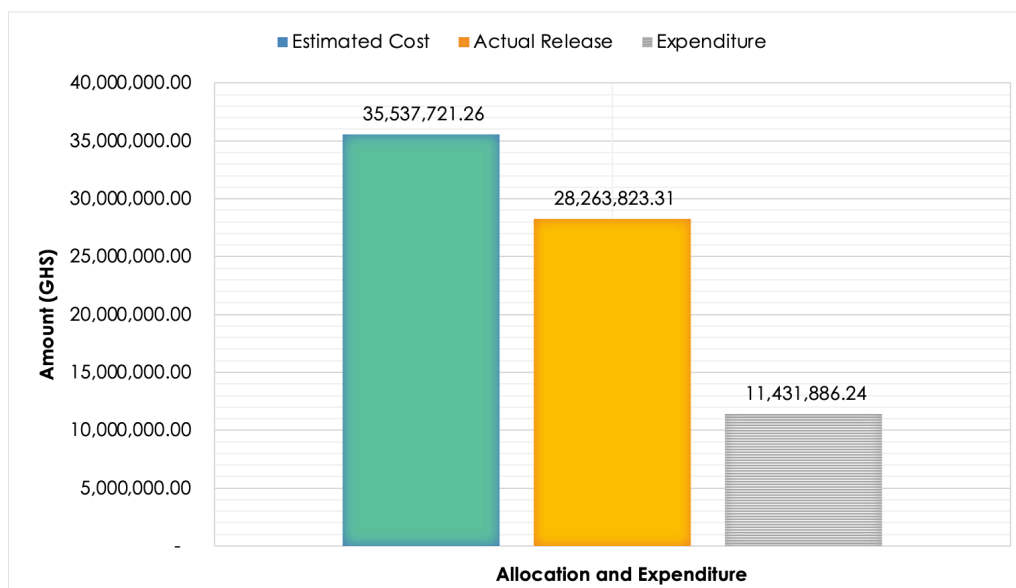
Effective maintenance is critical for ensuring that physical infrastructure is utilised to its optimal level. Consequently, sufficient budget allocation for repair and maintenance is required to ensure that the infrastructure is consistently in good shape to serve its purpose. A review of the template for repair and maintenance from the 2023 APRs shows a total of 190 repair and maintenance works for all 34 MMDAs that responded to the template. All the maintenance work was estimated to cost GHS35.5 million, out of which 79 percent was released with actual expenditure amounting to about 41 percent of what was released as at the end of 2023 (Figure 6).

In terms of sufficiency of allocations, the data shows that MMDAs releases fell short by 20 percent. Also, of the funds made available, almost 60 percent was not utilised in repairing and maintaining existing infrastructure of the various assemblies. 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; staff bungalows and office accommodation.

2 Over 1,500 active projects reported in MMDAs APRs

3 construction and rehabilitation of markets, stalls and stores; construction of factories; and capacity building for small scale farmers, market women and businesses

Figure 6: Allocation for Repair and Maintenance at the MMDAs level



Source: MMDAs 2023 APR

Regional disaggregation of estimated cost and expenditure of repair and maintenance work of regions that responded to the template (Table 16) shows that MMDAs in Western North Region recorded the highest release (99.1%) as a percentage of the estimated cost, while Upper West Region recorded the lowest (31%). Generally, the releases fell short of what was required, however, some MMDAs could not utilise all of what was made available. In terms of the expenditure as a percentage of the releases, Greater Accra and Central regions recorded the lowest utilisation of 12.8 percent and 13.8 percent respectively although their releases were more than 70 percent. Eastern, North East, Upper West and Volta regions recorded 100 percent utilisation of all their releases in repairing and maintaining their infrastructure.

Table 16: Regional Disaggregation of estimated cost and Expenditure

Region	No. of repair and maintenance works	Estimated cost (GHS)	Actual Release (GHS)	Expenditure to date (GHS)	Release as a % of Estimated Cost	Expenditure as % of Release
Bono	22	2,013,607.2	1,111,949.8	948,045.8	55.2	85.3
Bono East	7	357,560.0	430,074.3	352,865.0	120.3	82.0
Central	15	2,462,027.1	1,779,721.3	246,461.7	72.3	13.8
Eastern	8	971,191.9	626,803.9	626,803.9	64.5	100.0
Greater Accra	25	13,643,175.6	13,199,371.4	1,692,613.9	96.7	12.8
North-East	2	118,762.0	80,497.0	80,497.0	67.8	100.0
Upper East	12	3,320,401.8	2,905,401.8	2,052,291.3	87.5	70.6
Upper West	4	262,000.0	81,101.0	81,101.0	31.0	100.0
Volta	17	3629716.9	1186248.85	1186248.85	32.7	100.0
Western	43	4606970.32	2872459.75	2482385.2	62.4	86.4
Western North	35	4,152,308.38	4,116,524.60	1,808,903.12	99.1	43.9

Source: MMDAs 2023 APR

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

1. Adequate funds should be made available and released on time to enable scheduled repair and maintenance works to be undertaken;
2. Ensure periodic maintenance to prolong lifespan of existing infrastructure;
3. Complete payments for major renovations before commencement of new ones;
4. Roll over uncompleted repair works into the 2024 composite plan and budget for payment;
5. Mobilise and budget for repair and maintenance work in plans of the assemblies;
6. Prioritise maintenance of existing assets of the various assemblies;
7. Intensive training for drivers and transport officers of the various assemblies;
8. Improve on maintenance culture of the assemblies;
9. Provide project sustainability plans to make repair and maintenance an integral part of project implementation; and
10. Strengthen 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 a 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. Table 17 provides a summary of coordination mechanisms instituted.

Table 17: Summary of Coordination Activities

Coordination event	Location	Purpose	Participants	Recommendations	Implication of outcomes on project planning and implementation
Coordination meeting with PPMED	Accra	To identify innovative ways to address the challenges posed by poor coordination.	MDAs, private sector and development agencies	<ol style="list-style-type: none"> 1. NDPC should identify MDAs with similar policies and bring them together to collaborate to work on the policies together. This will prevent duplication of functions. 2. NDPC should play the role of collaboration and coordination from the cabinet memo stage down to the implementation and reporting stage. Thus, NDPC should be at the center of planning through implementation and reporting. 3. NDPC should check linkages once plans are received and reach out to the various institutions and ensure that they collaborate. 	Acknowledged the financial implications of policies, and involve financial and budgetary institutions in throughout the planning process.
High-Level Stakeholders Workshop on Statistical Data Collection and Management for Effective Coordination and Joint Implementation	Accra	To foster collaborations and amplify data sharing within the public sector	MDAs	<ol style="list-style-type: none"> 1. Adopting the “Dig One” policy, where essential amenities are established prior to road construction. 2. There was a recommendation on a deliberate focus on coordinated corridor development where specific economic activities leverage an entire corridor’s infrastructure for maximum benefit 	<ol style="list-style-type: none"> 1. Strengthens coordination 2. Facilitation of joint collection of data and planning and usage. Output available for other stakeholders
Coordination meeting on Policy conflict minimisation	Accra	To improve comprehension and mitigate policy conflicts between MDAs, and promoting cooperation among these institutions during policy development and execution	MDAs	<ol style="list-style-type: none"> 1. Political priorities change, and it’s essential for MDAs to be responsive, not just to policy documents but also to the evolving political landscape 	<ol style="list-style-type: none"> 1. Minimise duplication 2. Cutting down cost.

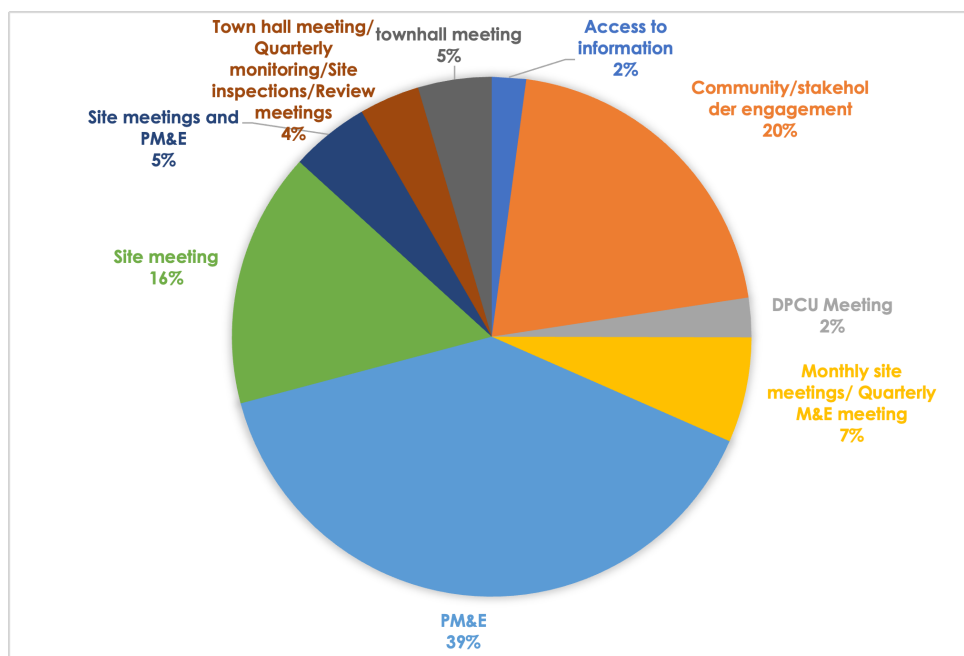
Source: NDPC Workshop reports

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 2023 APR of MMDAs provided evidence of citizen’s engagements in the monitoring of works contract. As shown in Figure 7, most of the citizen engagements are in the form of participatory monitoring (PM&E) that allowed citizens to participate directly in the monitoring of projects in their locality. The participatory monitoring activities included regular site inspection and monitoring with stakeholders/citizens as well as citizens’ involvement in the evaluation processes.

Other means of involving citizens in monitoring of works included various community/ stakeholder engagements on the projects [20%], participation in site meetings [16%], and participation in quarterly M&E meetings [7%].

Figure 7: Citizen involvement in works contract monitoring



Source: MMDAs 2023 APR

In terms of the MDAs, an assessment of their 2023 Annual Progress Report also showed that some level of citizen engagement had been programmed in their works contract execution. Two out of the 14 MDAs APR submitted completed information on citizen engagement. The information reveals that seven citizen engagements had been scheduled for 10 projects. These activities include establishment of feedback system for citizen involvement, participatory monitoring of projects, awareness and education, project site meetings among others. Table 18 provide information on means of involving citizens in project implementation.

Table 18: Means of Citizen Engagement

S/N	Means of Citizen Engagement in Works Contract
1.	Participatory Monitoring
2.	Project awareness and education
3.	Project and site meetings
4.	Citizen oversight in monitoring
5.	Access to project information
6.	Establishment of feedback system
7.	Training for communities on monitoring tools

Source: MDAs 2023 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 Financial Report for 2023 for auditing by the Auditor-General's Department. Annex 4 provides the Audited Financial Statement of the Commission.

4.2 Audit performance

The Commission's audit performance from 2021 to 2023 indicates exemplary financial management practices, with a notable dedication to addressing and resolving infractions. The Commission's 2021 report showed a singular cash infraction that was fully rectified, demonstrating immediate corrective measures. There were no further cash irregularities reported in subsequent years (Table 18).

Table 18: 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

Procurement and stores infractions decreased significantly, with all incidents fully addressed in the year they occurred, reflecting the Commission's commitment to transparency and procedural compliance. Despite the improvements in audit infractions, there is a need for ongoing vigilance and enhanced controls in financial management practices within the Commission.

Table 19: 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

Procurement irregularities decreased significantly within the three-year period (Table 19). Stores irregularities were quite insignificant and administrative irregularities were addressed immediately observations were raised to ensure compliance with Acts and Regulations. All recommendations from external audits were addressed within the shortest possible time. These irregularities include procedures outlined in Table 20.

Table 20: Details of Irregularities, 2021-2023

Year	Type of irregularity	Observation	Action taken to resolve
2021	Procurement	» Unapproved procurement	1. 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.
		» Unplanned procurement	2. 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	» Mismanagement of fuel	1. 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.
2022	Administrative	» Abandoned Vehicles	1. 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.
		» 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.

Year	Type of irregularity	Observation	Action taken to resolve
Stores		» 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	» 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	» Delay in submission of Procurement plan for approval	1. Management noted the recommendation for onward improvement.
		» Uncompetitive procurement for Hospitality services	2. Management noted recommendation for compliance.
	Administrative	» 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 Conclusions

In the light of global economic crisis and its impact on the Ghanaian economy, the need to strengthen relationships with regard to planning, implementation, monitoring and evaluation remains a sought-after outcome which will be fully explored by the Commission in the succeeding year. The Commission will therefore continue to promote effective planning, coordination and implementation of strategic activities towards an all-inclusive and sustainable national development. Strategic partnerships between MDAs, MMDAs, RCCs, Development Partners (DPs) and other stakeholders will be consolidated and heightened in the coming years.

In the ensuing year, the Commission will seek to enhance internal and external as well as vertical and horizontal coordination mechanisms to promote resource use efficiency in the country. In the interim, the Commission will capitalise on existing prospects including coordination and harmonisation for effective development planning and implementation.

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

1. Formulation of a Human Capital Development Strategy;
2. Strengthen the coordination of Food Systems Transformation and Nutrition Security Issues as well as SDGs and Agenda 2063;
3. Development of the 2026-2029 Medium-Term Development Policy Matrix;
4. Preparation of the 2026-2029 Planning Guidelines for MDAs, RCCs and MMDAs;

5. Development of a National Coordination Strategy and Guidelines;
6. Development of the 2024 National Annual Progress Report (APR);
7. Review of Sector and District APRs;
8. Development of the District League Table;
9. Update of the Macroeconomic Model (GMM) for short to medium term economic forecasts;
10. Preparation of the Ghana Macroeconomic Bi-Annual Model Review/ Forecast Reports (1 & 2); and
11. Undertaking of strategic engagements for learning, knowledge and experience sharing as well as forge partnerships.
12. Evaluation of Ghana COVID-19 Alleviation and Revitalisation Support (CARES); and
13. Millenium Development Authority (MIDA) Post-Compact programmes.

The Commission will continue to make judicious use of financial resources made available by the Government and Development Partners in achieving programme targets. Providing adequate and timely release of funds will facilitate the effective execution of the Commission's mandate in subsequent years.

5.2 Recommendations

1. The Commission should undertake government-led evaluations on development programmes and project with the objective of

enhancing evidence-based policy decisions;

2. Government through Parliament should resource the Commission at the optimal levels of the national budget estimates;

3. The human resource gap should be improved upon by facilitating the technical and financial clearance from the Public Service Commission and Ministry of Finance respectively;

4. Office facilities, IT infrastructure, vehicles and other equipment should be

procured to enhance conducive working environment for the effective functioning of the Commission;

5. The Commission should facilitate short courses and professional training programmes for staff to sharpen their skills and to enhance their competencies; and

6. Deepen development partners' collaborations to support development coordination, evaluation and research.

ANNEX 1: PROGRAMME REGISTER

Programme	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	Amount involved Cost)	SOURCE OF FUNDING	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	OUTSTANDING BALANCE	IMPLEMENTATION STATUS	REMARKS (Completed, Ongoing/ Not started)
								PERCENTAGE	PICTURE
1. Preparation and Launching of the National Medium-Term Development Plan (2022-2025)	Implementation, Coordination and M&E		GoG					100	Completed
2. Preparation of Annual Progress Report- 2022	Implementation, Coordination and M&E		GoG					100	Completed
3. Implementing the new Human Resource Reforms	Governance, Corruption and Public Accountability	0.00		03/01/23	30/04/23	-	-	100	Completed
4. Pursuit of new Condition of Service for Staff	Governance, Corruption and Public Accountability	0.00		03/01/23	15/12/23	-	-	20	Ongoing
5. Improve Procurement documentation	Governance, Corruption and Public Accountability	0.00		03/01/23	30/12/23	-	-	90	Ongoing
6. Rehabilitate physical structures and environment	Governance, Corruption and Public Accountability	120,000.00	GoG	15/03/23	10/10/23	101,425.05	18,574.95	100	Completed
7. Enhance the ICT system of the Commission	Governance, Corruption and Public Accountability	718,249.80	GoG	03/01/23	15/12/23	354,567.70	363,682.10	100	Completed
8. Capacity building and training for staff	Governance, Corruption and Public Accountability	80,000.00	GoG	02/04/23	30/10/23	50,000.00	30,000.00	63	Completed

Programme	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	Amount involved Cost)	SOURCE OF FUNDING	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	OUTSTANDING BALANCE	IMPLEMENTATION STATUS	REMARKS (Completed, Ongoing/ Not started)
9. Preparation of Annual Report for General Services Division	Implementation, Coordination and M&E	0.00		01/11/23	30/11/23	-	-	100	Completed
10. Organise Annual Staff Durbar and Awards	Governance, Corruption and Public Accountability	33,000.00	GoG	01/12/23	15/12/23	33,000.00	0	100	Completed
11. Organise health and wellbeing day for staff	Social Development	62,250.00	GoG	01/05/23	10/05/23	0	62,250.00	0	Not started
12. Biannual meetings of General Services	Governance, Corruption and Public Accountability	3,000.00	GoG	01/02/23	15/12/23	3,000.00	0	100	Completed
13. Quarterly meetings with unit Heads	Governance, Corruption and Public Accountability	0.00		05/01/23	15/12/23	-	-	100	Completed
14. Organise management meetings	Governance, Corruption and Public Accountability	4,700.00		05/01/23	15/12/23	4,700.00	0	100	Completed
15. Support NDPC's annual budget preparation	Implementation, Coordination and M&E	0.00		01/08/23	15/12/23	-	-	100	Completed
16. Periodic reports of the Admin Dept	Implementation, Coordination and M&E	0.00		30/01/23	30/11/23	-	-	100	Completed
17. Organise staff appraisal meetings	Governance, Corruption and Public Accountability	0.00		03/01/23	30/12/23	-	-	100	Completed
18. Servicing of office machines, equipment and generator sets	Governance, Corruption and Public Accountability	121,000.00	GoG	02/06/23	30/11/23	57,658.00	63,342.00	48	Ongoing
19. Procure podium for the main conference room with NDPC Signage	Governance, Corruption and Public Accountability	3,000.00	GoG	01/06/23	30/06/23	0.00	3,000.00	0	Not started

Programme	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	Amount involved Cost)	SOURCE OF FUNDING	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	OUTSTANDING BALANCE	IMPLEMENTATION STATUS	REMARKS (Completed, Ongoing/ Not started)
20. Maintain adequate stock levels	Governance, Corruption and Public Accountability	0.00	-	03/01/23	30/12/23	-	-	100	Completed
21. Take Inventory of all Stock items in	Governance, Corruption and Public Accountability	0.00	-	01/03/23	30/12/23	-	-	100	Completed
22. Maintain accurate and up-to-date records on goods received and issued out	Governance, Corruption and Public Accountability	0.00	-	04/01/23	30/12/23	-	-	100	Completed
23. Initiate request for Requisition for all CAPEX Items	Governance, Corruption and Public Accountability	0.00	-	10/04/23	30/04/23	-	-	100	Completed
24. Prepare maintenance schedule for all vehicles	Governance, Corruption and Public Accountability	0.00	-	03/01/23	07/01/23	-	-	100	Completed
25. Implement maintenance schedule for vehicles	Governance, Corruption and Public Accountability	316,000.00	GoG	02/01/23	30/11/23	241,423.79	74,576.21	76	Ongoing
26. Renewal of vehicles roadworthiness certificates	Governance, Corruption and Public Accountability	5,000.00	GoG	01/06/23	30/06/23	5,000.00	0.00	100	Completed
27. Renewal of vehicles insurance certificates	Governance, Corruption and Public Accountability	104,619.61	GoG	01/10/23	30/11/23	104,619.61	0.00	100	Completed
28. Follow up and liaise with Ministry of Finance and CAGD on Cash inflows	Governance, Corruption and Public Accountability	0.00	-	03/01/23	30/12/23	-	-	100	Completed

Programme	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	Amount involved Cost)	SOURCE OF FUNDING	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	OUTSTANDING BALANCE	IMPLEMENTATION STATUS	REMARKS (Completed, Ongoing/ Not started)
29. Prepare the Commission's Annual Financial Report	Governance, Corruption and Public Accountability	0.00	-	01/12/23	30/12/23	-	-	100	Completed
30. Provide financial data and support the preparation of the Commission's annual budget		0.00	-	01/08/23	30/12/23	-	-	100	Completed
31. Media Tour	Governance, Corruption and Public Accountability	0.00	-	21/03/23	23/03/23	-	-	100	Completed
32. Press Soiree	Governance, Corruption and Public Accountability	55,000.00	GoG	15/12/23	15/12/23	40,000.00	15,000.00	100	Completed
33. Production of electronic newsletters	Governance, Corruption and Public Accountability	4,000.00	GoG	30/06/23	29/12/23	0	4,000.00	100	Completed.
34. Quarterly Press conferences, Radio and TV Discussions on-going programmes of the NDPC	Governance, Corruption and Public Accountability	40,000.00	GoG	31/03/23	29/12/23	20,000.00	20,000.00	100	Completed
35. Social Media Campaigns and Time with NDPC	Governance, Corruption and Public Accountability	12,000.00	GoG	03/01/23	29/12/23	0	12,000.00	100	Completed
36. Production and storage of video recordings, still photos, television and radio documentaries on specific projects/programmes	Governance, Corruption and Public Accountability	20,000.00	GoG	03/03/23	29/12/23	0	20,000.00	50	Completed
37. Dissemination of the Commission's Policy Documents	Governance, Corruption and Public Accountability	0	-	03/10/23	29/12/23	-	-	100	Completed

Programme	DEVELOPMENT DIMENSION OF POLICY FRAMEWORK	Amount involved Cost)	SOURCE OF FUNDING	DATE STARTED	EXPECTED DATE OF COMPLETION	EXPENDITURE TO DATE	OUTSTANDING BALANCE	IMPLEMENTATION STATUS	REMARKS (Completed, Ongoing/ Not started)
38. Review of Sector and District APRs	Implementation, Coordination and M&E								
39. Evaluation of EFOT & EEDSM projects	Implementation, Coordination and M&E								

ANNEX 2: STAFF CAPACITY BUILDING FOR 2023

S/N	Name Of Officer	International Conference/Workshop	Date	Country
1.	Dr. Opare – Djan	8 th Meeting of Stakeholders for Ecowas on Monitoring and Evaluation	11 th -13 th October, 2021	Niamey, Niger
2.	Ms. Patience Ampomah	African Union Development Agency Meeting on the African Agenda 2063	4 th -6 th October, 2021`	Harare, Zimbabwe
3.	Mr. Charles Konglo	Second Global Preparatory Workshop in VNR	11 th – 13 th April 2022	Gaborone, Botswana
4.	Mr. Stephen Ampem- Darko	Capacity Building for National Focal Points on the ECOWAS Human Capital Development (HCD) Strategy	21 st -23 rd April 2022	Freetown, Sierra Leone
5.	Dr Nana Opare Djan	Programme Management Training of National Experts in Planning and Monitoring & Evaluation	19 th – 22 nd April, 2022	Freetown, Sierra Leone
6.	Mr. Stephen Ampem- Darko, Mr. Wilfred Ebo- Sam Awortwi and Mr. Eric Agyei	Eleventh Session of the World Urban (WUF 11)	26 th – 30 th June 2022	Katowice, Poland
7.	Prof. George Gyan Baffour, Dr. Kodjo Mensah- Abrampa, Mrs. Mary Mpereh, Mrs. Angela Yarboi, Dr. Richard Bofah, Mr. Joshua Kwame Addae, Mr Michael Kissi Boateng, Mrs. Doris Sodjah.	2022 High Level Political Forum (HLPF) on Sustainable Development	5 th – 18 th July 2022	New York, USA
8.	Ms. Patience Ampomah	Review and Validation of 2022 Africa Sustainable Development Report	30 th – 31 st August 2022	Windhoek, Namibia
9.	Ms. Vera Baffoe	Third AR-NUHC Network Conference Titled Strengthening Urban Resilience in Africa	23 rd - 24 th August 2022	Ikeja, Lagos
10.	Dr. Kodjo Mensah- Abrampa and Mrs. Mary Mpereh	2022 Africa Green Revolution Forum	5 th -9 th September 2022	Kigali, Rwanda
11.	Ms. Patience Ampomah	African Leadership Programme	13 th – 19 th September 2022	Cairo, Egypt
12.	Dr. Winfred Nelson	A Four (4) Knowledge Exchange Visit on Natural Capital Accounting (NCA) in Netherlands	3-6 October, 2022	Netherlands
13.	Dr. Nana Opare Djan	International Conference on National Evaluation Capacities (NEC)	25 th – 28 th October 2022	Turin, Italy
14.	Dr. Kodjo Mensah- Abrampa	Sustainable Development Transformation Forum	25 th -28 th October 2022	Incheon, Korea

S/N	Name Of Officer	International Conference/Workshop	Date	Country
15.	Dr. Richard Osei Bofah	UNDESA-APRM Regional Workshop on Ceba Principles	27 th – 29 th October 2022	Cape Town, South Africa
16.	Dr. Kodjo Essiem Mensah-Abrampa	Joint Session of the Intergovernmental Committee of Senior Officials and Experts (ICSOEs) for the North and West African Countries	1-3 November, 2022	Marrakech, Morocco
17.	Dr. Kodjo Esseim Mensah- Abrampa	West Africa Consultation Workshop on Regional Value Chain Opportunities	7 th -8 th November 2022	Abidjan, Cote D'Ivoire
18.	Ms. Lovia Afoakwa	KDI Alumni Workshop	2 nd -8 th December,2022	Sejong- Korea
19.	Dr. Eric Akobeng	Workshop on Agenda 2063	19 th – 21 st December 2022	Nairobi, Kenya
20.	Mr. Eric Akobeng and Ms. Patience Ampomah	Agenda 2063 Technical Validation Workshop	19 – 21 December, 2022	Nairobi, Kenya
21.	Dr. Kodjo Esseim Mensah Abrampa	Ninth Session of the Africa Regional Forum on Sustainable Development and VNR-VLR Workshop	25 th February – 3 rd March 2023	Niamey, Niger
22.	Mrs. Mary Mpereh	Regional Preparatory Meeting of the 2023 Food Systems Stocktaking Moment	26 th February – 3 rd March 2023	Niamey, Niger
23.	Dr. Richard Osei Bofah	Second Part of the Fifth United Nations Conference on Least Developed Countries (LDCS)	5 th -9 th March 2023	Doha, Qatar
24.	Mr. Charles Konglo and Ms Patience Ampomah	Africa Continental Workshop on the Voluntary National Reviews for the 2023 High Level Political Forum (HLPF) and the Domestication of Agenda 2063	15 th -17 th March 2023	Durban, South Africa
25.	Mrs. Mary Mpereh	Scaling Up Nutrition (SUN) Movement Executive Retreat	27 th – 29 th March 2023	Geneva, Switzerland
26.	Mrs. Mary Mpereh	56 th Session of the Commission on Population and Development	10 th – 14 th April 2023	New York, USA
27.	Dr. Kodjo Mensah- Abrampa and Ms. Patience Ampomah	All Systems Connect International Symposium 2023 at the World Forum	30 th April – 5 th May 2023	Hague, Netherlands
28.	Dr. Eric Akobeng	West African Experts Meeting to Review the Draft Report of the Study on the Contribution of the Informal Sector to Sustainable Development Financing	4 th -5 th May 2023	Lome, Togo
29.	Dr. Winfred Nelson	2050 Pathways Platform Annual Meeting	8 th – 10 th June 2023	Bonn, Germany
30.	Dr. Kodjo Mensah- Abrampa	West African Regional Value Chain Opportunities Draft Report Examination and Validation Workshop	11 th -16 th June 2023	Dakar, Senegal

S/N	Name Of Officer	International Conference/Workshop	Date	Country
31.	Mr. Michael Kissi Boateng	Global Practitioners Workshop on Leveraging Data and Analytics for SDG16+ Acceleration	19 th – 20 th June 2023	Tunis, Tunisia
32.	Dr. Kodjo Mensah- Abrampa	First United Nations Food Systems 2023 Stocktaking Moment	24 th – 26 th July 2023	Rome, Italy
33.	Dr. Winfred Nelson and Mr Wilfred Ebo Sam Awortwi	Decentralisation Study Tour	19 th – 27 th August 2023	Germany
34.	Mr. Edward Bruce-Lyle	Executive Training Course for Policymakers on the 2030 Agenda and the Sustainable Development Goals	5 th – 8 th September 2023	Incheon, Korea
35.	Dr. Winfred Nelson	First Africa Natural Capital Accounting (NCA) Policy Forum	6 th – 7 th September 2023	Nairobi, Kenya
36.	Ms. Lila- Karen Amponsah	Third Edition of the National Transfer Accounts (NTA) Africa Conference	6 th – 8 th September 2023	Somone, Senegal
37.	Dr. Kodjo Mensah- Abrampa	African Community of Practice on National Development Planning for Sustainable Development	9 th – 13 th September 2023	Cairo, Egypt
38.	Mr. Eric Agyei	16 th Federal Congress on National Urban Development Policy	11 th – 14 th September 2023	Germany
39.	Mr. Philip Marfo Acheampong and Ms Lovia Afoakwa	Capacity Building for Developing Policies of Green Smart City in Pursuit of Sustainable City Development	16 th – 23 rd September 2023	Korea
40.	Ms Patience Ampomah	Courtesy Call to Discuss Collaboration and New Country Programme Strategy	19 th – 21 st September 2023	Nairobi, Kenya
41.	Ms Lila Karen Amponsah	Regional Forum of Champion Countries in the Americas: Good Practices for the Implementation of the Global Compact for Migration (GCM)	27 th – 28 th September 2023	Panama City, Panama
42.	Dr Kodjo Mensah- Abrampa	Retreat of Ministers of Foreign Affairs and Finance	30 th September – 4 th October 2023	Kigali, Rwanda
43.	Mr. Edward Bruce Lyle	Project Management for Epidemic Preparedness Workshop	30 th September – 7 th October 2023	Nairobi, Kenya
44.	Dr. Richard Bofah	Invitation to Participate in the Workshop on Building Capacity and Scaling Up STI Actions and Adoption of Countries STI4SDG'S Roadmaps in Africa	12 th – 13 th October 2023	Addis Ababa
45.	Dr. Kodjo Mensah- Abrampa	University of North Carolina (UNC) Water and Health Conference	23 rd – 27 th October 2023	North Carolina

S/N	Name Of Officer	International Conference/Workshop	Date	Country
46.	Mr. Wilfred Ebo Sam Awortwi	GEO-LDN Global Dialogue Forum	2 nd – 4 th November 2023	South Africa
47.	Dr . Kodjo Mensah Abrampa and Mr. Michael Kissi Boateng	Raise Awareness on the New Global Data Coalition	7 th – 8 th November 2023	Uruguay
48.	Dr. Kodjo Mensah- Abrampa, Mrs Mary Mpereh and Ms Lila- Karen Amponsah	Extraordinary Session of the Specialized Technical Committee on Health Population and Drug Control	7 th – 10 th November 2023	Lusaka, Zambia
49.	Dr. Kodjo Mensah- Abrampa	WFP Executive Board for Approval of 2024-2028 Ghana Country Strategic Plan	13 th – 17 th November 2023	Rome, Italy
50.	Dr. Michael Kusi Appiah	Building Institutional Resilience to Public Integrity Risks and the Spread of Disinformation	27 th - 28 th November 2023	Rome, Italy
51.	Dr Richard Bofah and Ms. Vera Baffoe	Acceleration of the Achievement of the Global Goals through Voluntary Local Reviews (VLRS)	27 th -29 th November 2023	Frankfurt, Germany
52.	Dr. Kodjo Mensah- Abrampa, Dr Winfred Nelson and Ms Mercy Azoomah	United Nations Framework Convention on Climate Change (UNCCC) Conference of Parties (COP) 28	30 th November- 12 th December 2023	United Arab Emirates
53.	Mr. Charles Konglo and Ms Patience Ampomah	Validation Workshop on Costing Framework, Proposed Core Function and Reporting Tools of the Second Year Implementation Plan of Agenda 2063	18 th – 20 th December 2023	Nairobi, Kenya

ANNEX 3: RISK-BASED MONITORING OF PROJECTS

Project Description	Location	Objective	Purpose of monitoring	Outcome of monitoring				Action Taken on findings
				% completion	Success factors	Challenges	Lessons learnt	
MINISTRY OF TRANSPORT								
Construction of Coastal Fish Landing Sites	Axim	To ensure safe launching and landing of artisanal fishing canoes as well as create and maintain hygienic environments at the identified locations. The landing sites also aims to provide adequate storage facilities to prevent and minimize post- harvest losses as well as adding value to the fish caught by artisanal fishermen and also create potential job opportunities within the fishing communities where the sites are located as well as within the overall fishing chain	To ascertain and report on progress of the work	100%	» Timely Payment of IPCs » Regular Stakeholder Consultations » Regular Monitoring of the Project	Poor visibility of the Project	Implement a Communication Strategy	
	Dixcove							
	Moree							
	Mumford							
	Gomoa Fete							
	Teshie							
	Keta							
	Senya Beraku,							
	Winnetba							
	Otuam							
	Mfantseman							
	Osu							
Construction of James Town Fishing Port	Jamestown	To ensure safe launching and landing of artisanal fishing canoes as well as create and maintain hygienic environments at the James Town Fishing Port Complex.	To ascertain and report on progress of the work	91%		Poor visibility of the Project	Implement a Communication Strategy	
Elmina Fishing Port Rehabilitation and Expansion Project	Elmina	<ul style="list-style-type: none"> ▪ Increase accessibility of the port and expand its capacity. ▪ Improve the fishing industry in Elmina and the Central Region as a whole. ▪ Boost the touristic appeal of the town and the UNESCO classified Elmina Castle. ▪ Upgrade the infrastructure for the fishing industry. 	To ascertain and report on progress of the work	100%	<ul style="list-style-type: none"> ▪ Timely Payment of IPCs ▪ Regular Stakeholder Consultations ▪ Regular Monitoring of the Project 	Poor visibility of the Project	Implement a Communication Strategy	

Project Description	Location	Objective	Purpose of monitoring	Outcome of monitoring				Action Taken on findings
				% completion	Success factors	Challenges	Lessons learnt	
Development of Kumasi Airport Phase II(Re-scoped)	Kumasi	To expand the airport, serve as international airport	To ascertain and report on progress of the work	100%	▪Regular Monitoring of the Project			
Development of Kumasi Airport Phase III	Kumasi	To expand the airport, serve as international airport	To ascertain and report on progress of the work	89.93%	▪Regular Monitoring of the Project	Suspension of Works- due to Government engagement with External Creditors		
Rehabilitation of Sunyani Airport Phase 1	Sunyani		To ascertain and report on progress of the work	100%	▪Regular Monitoring of the Project			

MINISTRY OF RAILWAYS DEVELOPMENT

Development of the 22km Kojokrom to Manso Section of the Western Railway Line on Standard Gauge	Kojokrom-Manso (Western Region)	To extend an efficient, safe and advanced railway services from Kojokrom to Manso		93.02%				
Development of the 6km Adum to Kaase Section of the Western Railway Line on Standard Gauge	Kumasi (Adum-Kaase) (Ashanti Region)	To extend an efficient, safe and advanced railway services from Kumasi (Adum) to Kaase		1.89%				
Supply of Two (2) sets of Diesel Multiple Unit (DMU) Trains for Operations on the Tema-Mpakadan	Tema - Mpakadan (Greater Accra and Eastern Regions)	To ensure an efficient, safe and advanced railway services on the Tema to Mpakadan railway line		-				
Refurbishment of Railway Location Workshop Complex (Sheds 3 to 7)	Takoradi (Western Region)	To ensure an efficient, safe and advanced railway services for the railway sector		100%				
Refurbishment of Railway Stores	Takoradi (Western Region)	To ensure an efficient, safe and advanced railway services for the railway sector		60%				

Project Description	Location	Objective	Purpose of monitoring	Outcome of monitoring				Action Taken on findings
				% completion	Success factors	Challenges	Lessons learnt	
Development of the 78km Takoradi Port Manso to Huni Valley Section of the Western Railway Line on Standard Gauge	Takoradi, Manso, Huni Valley (Western Region)	To extend an efficient, safe and advanced railway services from Takoradi Port, Manso to Huni Valley		16%				
Development of the 97.7km Tema to Mpakadan Railway Line on Standard Gauge	Tema-Mpakadan (Greater Accra and Eastern Regions)	To extend an efficient, safe and advanced railway services from Tema to Mpakadan		98.60%				
Consultancy services for Feasibility Studies for the Development of the Eastern Railway Line	Accra-Kyebi-Kumasi (Greater Accra, Eastern and Ashanti Regions)	To extend an efficient, safe and advanced railway services from Accra-Kyebi to Kumasi		95%				
Transaction Advisory services for Feasibility Studies for the Development of the Western Railway Line	Takoradi – Kumasi (Western and Ashanti Regions)	To extend an efficient, safe and advanced railway services from Takoradi to Kumasi		95%				
Development of Front-End Engineering Design (FEED) for sections of the Eastern Railway Line (Achimota to Tema; Nsawam to Kumasi branching from Busoso to Kyebi and from Ejisu to Eduadin	Accra-Kyebi-Kumasi (Greater Accra, Eastern and Ashanti Regions)	To extend an efficient, safe and advanced railway services from Accra-Kyebi to Kumasi		0%				

Project Description	Location	Objective	Purpose of monitoring	Outcome of monitoring				Action Taken on findings
				% completion	Success factors	Challenges	Lessons learnt	
Transaction Advisory Services for the Development of the Ghana-Burkina Faso Railway Interconnectivity Project	Tema-Ho-Yendi-Tamale Bolgatanga-Ougadougou (Greater Accra, Volta, Northern and Upper East Regions)	To extend an efficient, safe and advanced railway services from Tema to Ougadougou		90%				

ANNEX 4: FINANCIAL STATEMENT FOR 2023



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. Opere 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

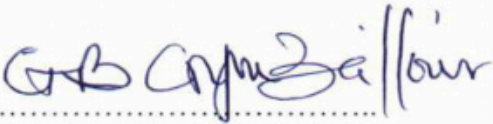
In accordance with Articles 86 and 87 of the 1992 Constitution of Ghana and National Development Planning Commission Act, 1994 (Act 479), the Commission is mandated to perform the following functions;

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

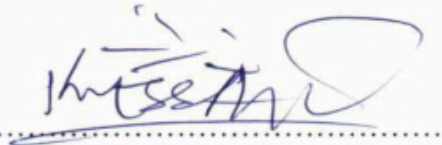
-
-
2. Undertake studies and strategic analysis of macroeconomic and structural reform options and make recommendations on development and socio-economic issues
 3. Make proposals for the protection of the natural and physical environment with a view to ensuring that development strategies and programs 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 on 18th 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
.....

NATIONAL DEVELOPMENT PLANNING COMMISSION			
STATEMENT OF FINANCIAL POSITION			
AS AT 31ST DECEMBER 2023			
	NOTES	CURRENT	PREVIOUS
		2023	2022
		GH¢	GH¢
<u>ASSETS</u>			
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

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

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 ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 2023 GH¢	PREVIOUS YTD 2022 GH¢
<u>REVENUE</u>					
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
<u>EXPENDITURE</u>					
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	-	-	-	-

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

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

NATIONAL DEVELOPMENT PLANNING COMMISSION					
STATEMENT OF YEAR-TO-DATE RECEIPTS 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>					

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

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	-	-

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 31 ST DECEMBER 2023		
	CURRENT 2023	PREVIOUS 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	-

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	2023	2023	2023	2023	2023
	ORIGINAL	SUPPLEMENTARY	REALLOCATION	FINAL BUDGET	ACTUAL	VARIANCE
	BUDGET	BUDGET				
	GH¢	GH¢	GH¢	GH¢	GH¢	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)

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						

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	-	-	-	-	-	-

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	-	-	-	-	-	-

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	-	-	-	-	-	-	-

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	-

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	-	-

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

11.1 Notes to the Accounts and Accounting Policies

NATIONAL DEVELOPMENT PLANNING COMMISSION			
NOTES TO THE ACCOUNTS			
	SCHEDULES	CURRENT	PREVIOUS
		2023	2022
		GH¢	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	-	-

	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	-	-

	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	-	-

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

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
12	Unpaid Subsidies	-	-
	Unpaid Specialised Expenses	-	-
	Unpaid Finance Cost	-	-
	Deferred Income	-	-
	Service Concession Liability	-	-
12	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	-	-

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	-	-

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	-	-	

	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

	Grant in Kind		
	GoG Subvention	-	-
	Other Grants	-	-
	Total	24,233,392.14	16,872,128.71
20	FINANCE INCOME		
	Interest Income	-	-
	Income from other investing activities	-	-
	Total	-	-
	Summary Revenue		
	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
21	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

	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	-	-

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	-	-

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

	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		

	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

	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	-	-

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	-	-

	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	-

	Goods & Services	29,050.87	-
	CAPEX	-	-
	Total	1,476,032.87	-
49	TRANSFER OF UNRETAINED IGF		
	Unretained IGF to Consolidated Fund	-	-
	Total	-	-
50	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	ANIMAL	PLANT	ANIMAL	PLANT					
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢					
Total	-	-	-	-	-	-	-	-					
51b Non-Current Biological Assets (Agricultural Activities)													
	CURRENT				PREVIOUS								
	ANIMAL	PLANT	ANIMAL	PLANT	ANIMAL	PLANT	ANIMAL	PLANT					
	GH¢	GH¢	GH¢	GH¢	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											

54

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.

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
	Ghc	Ghc	Ghc	Ghc	Ghc	Ghc	Ghc	Ghc	Ghc
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)

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¢	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

NATIONAL DEVELOPMENT PLANNING COMMISSION
5. PAYABLES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Bal b/f	Additions for the Year	Payments for the Year	Bal c/d
	GH¢	GH¢	GH¢	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