

ANNUAL REPORTS 2014-2015

CD D - Ghana

Ghana Center for Democratic Development



ABOUT THE CENTER

The Ghana Center for Democratic Development (CDD-Ghana) is an independent, non-governmental and non-profit research and advocacy institute dedicated to the promotion of democracy, good governance and economic openness in Ghana and throughout Africa. It was established in July, 1998. CDD-Ghana's research outputs and other services are available to and used by governmental and non-governmental agencies, Africa regional bodies, development partners as well as researchers and the public.

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LIST OF ACRONYMS

ATI	Access to Information
AU	African Union
CAPs	Community Action Plans
CBOs	Community based Organizations
CHRAJ	Commission for Human Rights and Administrative Justice
CODEO	Coalition of Domestic Election Observers
CRC	Community Report Card
CSC	Citizens Score Card
CSOs	Civil Society Organizations
CSSP	Civil Society Support Program
DACF	District Assembly Common Fund
DfID	Department for International Development
EC	Electoral Commission
ECOWAS	Economic Community of West African States
EU	European Union
GIZ	German Development Corporation
IDASA	Institute for Democracy in Africa
IMF	International Monetary Fund
IPYDC	Interparty Youth Peace Dialogue Committees
IREEP	Institute for Empirical Research in Political Economy
KAIPTC	Kofi Annan International Peacekeeping Training Center
LI	Legislative Instrument
MARPs	Most-At-Risk Populations
MMDA	Ministries Departments and Agencies
MSU	Michigan State University
NCRC	National Constitutional Review Coalition
NDI	National Democratic Institute
NMC	National Media Commission
NRCC	Northern Regional Coordinating Council
OSIWA	Open Society Initiative for West Africa
PLWHA	Persons Living with HIV/AIDS
PMO	Parliamentary Monitoring Organizations
PTA	Parent Teacher Association
PVT	Parallel Vote Tabulation
RTI	Right to information
SMC	School Management Committee
STAR-Ghana	Strengthening Transparency, Accountability and Responsiveness
UNDEF	United Nations Democracy Fund
UNDP	United Nations Development Program
UNESCO	United Nations Educational, Scientific and Cultural Organization
USAID	United States Agency for International Development
WAEON	West African Election Observers Network
WANEP	West Africa Network for Peacebuilding

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Ghana's democratic development and governance reforms have reached an important crossroads. Considerable progress has been made in the achievement of the first part of Abraham Lincoln's definition of democratic governance – a “government of the people” and “by the people”. But progress has stalled on the part of the Lincolnian democratic governance ideal that deals with governmental accountability and responsiveness – the “dividends of democracy”.

As promoters of democratic governance, CDD-Ghana continued to lead the way in deepening progress and avert stagnation or reversal in the quest for accountable and responsive governance as well as effective delivery of services to citizens.

2014 and 2015 have been momentous years for us at CDD-Ghana and our stakeholders. In 2014, we launched what may, arguably, be the most audacious social accountability initiatives in Ghana. Guided by our mission of promoting good governance and building on our vast experience and strengths, we set out at the beginning of the year to deliver programs and projects that would positively impact on the country's democratic governance and development processes and outcomes. I am delighted to report that we achieved just that in 2014, as always, with the strong support of our partner organizations. For instance, in collaboration with the UNICEF office in Ghana and the Ministry of Local Government and Rural Development (MLGRD), the Center initiated the nation's first district/municipality ranking tool in West Africa: the Ghana District League Table (DLT). It was deeply satisfying to witness the highly positive effects the DLT generated. Among other things, it succeeded in getting the



Message from the Chairman of the Board of Governors

Mr. Kwasi Abeasi

various Metropolitan, Municipal and District Assemblies and their leaders to talk about their achievements and failures, or even challenge the rankings.

The DLT demonstrated that citizens can be stimulated to demand accountability from their duty bearers as well as challenge duty bearers to improve the governance and development of their districts - if empowered with good data and reliable information. I am fully confident that the Center will continue and as well partner with relevant key stakeholders to introduce more of such path-breaking initiatives to further boost democratic governance in Ghana and Africa.

In 2015, the Center, with support from the American people through the United States Agency for International Development (USAID) carried out a successful monitoring of the District Level Elections which further boosted the country's democratic credentials. We are looking forward to an even more exciting 2016!



Message from the Executive Director

Prof. E. Gyimah-Boadi

The years 2014 and 2015 were noteworthy for CDD-Ghana, not only in the depth, and reach of our research, advocacy and policy work, but also in their impacts on governance and policy making.

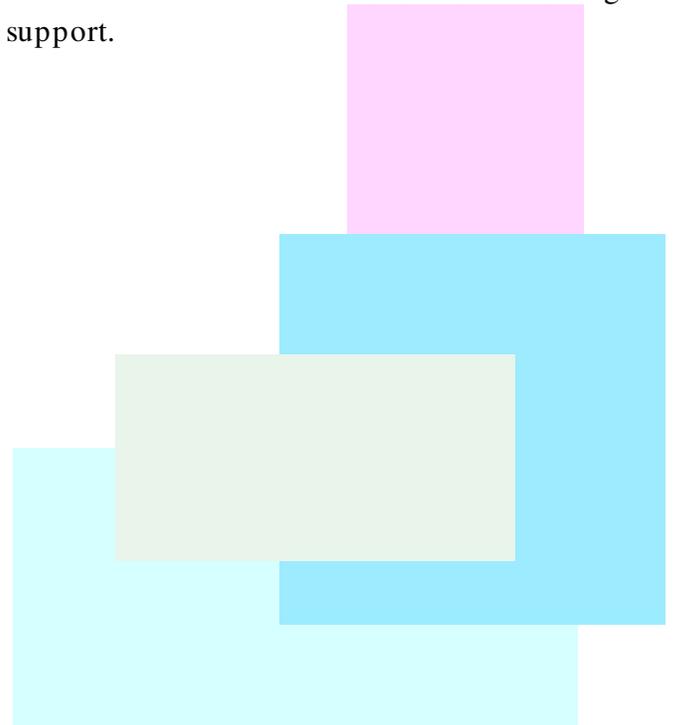
Many critically important projects were commenced, and others brought to a fruitful end. We have selected some highlights from our work across the thematic programs that frame our work.

CDD-Ghana remains rooted in the ideal of promoting a society and government based on the rule of law, appropriate checks on the power of the state, and integrity in public administration. Among others, our aim is to amplify citizens' voice in public policy and decision making. To this end, we collected, analyzed and disseminated data that contributed to policy debates, interventions and advocacy initiatives.

With the four-year I Am Aware project that has been running since 2013, we continued to make available to citizens, user-friendly annual public service delivery data, with the aim of improving demand for accountability. With the maiden Governance and Peace Poll (GaP Poll), we released citizens' opinions on issues related to governance and peace issues in Ghana that had hitherto never been collected.

We are also proud to have successfully conducted the Afrobarometer Round 6 survey in Ghana and subsequently shared opinion data on economic conditions and personal living experiences, on service delivery, corruption, trust in public institutions among others.

I am immensely grateful to the staff of CDD-Ghana for their hard work; members of CDD-Ghana's governing board for their strategic direction; our donors, partners, media and other stakeholders for their unflinching support.



HIGHLIGHTS OF YEARS OF PATH-BREAKING STRATEGIC PROGRAMS ...years bursting with activities

CDD-Ghana is committed to putting high quality research and analysis at the disposal of political and economic governance as well as social development. The Center aims to do this by placing research at the heart of development. The Center has done this through its research and knowledge production activities combined with relentless efforts at enhancing citizen access to data, and other research outputs. To this end, the years in review witnessed the Center undertaking many research, dissemination and community outreach activities.

- Second phase of Iam Aware project commences
- Launch of project 'Strengthening Linkages between Government, Civil Societies and Citizens'
- Launch of Afrobarometer Round 6 survey in Ghana
- Launch of first Governance and Peace Poll (GaP Poll)
- Launch of the District League Table (2014 & 2015)
- District Level Elections 2014/2015



AFROBAROMETER SURVEYS

Ghana Afrobarometer Round 6 Survey

- The Afrobarometer Ghana Round 6 survey was launched in May 2014
- The Round 6 survey is funded by the World Bank, DFID, USAID, Mo Ibrahim Foundation and Swedish International Development Cooperation Agency.
- Sample size of 2400
- Findings shared with key policy makers in government, the public and other relevant stakeholders.

2014 saw the launch of Ghana Afrobarometer (AB) Round 6 surveys. The Ghana Round 6 Survey fieldwork took place between May and June. Between June and September, 2014, the team undertook data entry, data cleaning and analysis, and the development of presentations on selected themes. Dissemination of findings began in October, 2014 with the release of findings on economic conditions and personal living experiences. Prior to the public release, and in accordance with Afrobarometer protocols, the presidency and government functionaries were confidentially briefed on the findings of survey in October, 2014 at the office of the National Development Planning Commission (NDPC). Three additional thematic findings were released between October and December. They centered on service delivery, corruption and trust in public institutions. 2015 also saw some special releases and presentations of the Ghana Afrobarometer findings to selected audiences, which include the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the United Nations Development Program (UNDP).



Afrobarometer Theory of Change meeting, 2014

The release of the Ghana Afrobarometer survey findings on institutional corruption and trust in public institutions sparked public debate over the decline of public trust in state institutions and rise in perceived institutional corruption. We were gratified to hear Her Ladyship the Chief Justice Georgina Wood specifically cite Afrobarometer findings as providing the impetus for her decision to launch a campaign against corruption within the Ghanaian Judiciary.

ELECTION CREDIBILITY ENHANCEMENT

Enhancing citizens' participation in the 2014/2015 local government elections: deepening Ghana's decentralization process

- The 18-month project began in June 2014
- The project sought to increase the participation of women, PWDs and youth in the local government elections
- The Project is funded by USAID
- 350 observers were deployed to observe the Limited Voter Registration (LVR) exercise, and over 600 observers deployed on election day

CDD-Ghana and CODEO implemented an election intervention program for the 2014 District Assembly Elections with the support of USAID. The election sought to increase participation of women, youth and persons with disability (PWD) in the 2014/2015 local government elections as contestants and as poll watchers. The grant support was also aimed at educating citizens to participate in local governance beyond general elections. CDD-Ghana and CODEO operated in 86 districts, representing 40% of the 216 districts, in all the 10 regions.

CDD-Ghana and CODEO deployed 350 observers to observe the limited voter registration exercise. The observers observed the actual registration exercise, the work of district registration review committees, and the provisional voter register exhibition exercise.

Similarly, the project recruited and trained 86 women, all drawn from CODEO member organizations, as long-term observers to report bi-weekly on the pre-election environment in the project districts. The 86 women also served as peer educators on citizens' participation in the elections and also in local government business, as well on the need to support women, youth and PWD candidates.

On Election Day, all 681 trained observers were deployed to observe and report on the conduct polls. Out of this total, 500 (49% women, 33% youth and 18% PWDs) trained observers were stationed at randomly selected polling stations to observe polls. The remaining, 85 of them served as roaming observers, 86 served as district supervisors and 10 of them served as regional coordinators.

GOVERNMENTAL TRANSPARENCY AND ACCOUNTABILITY

Research for development...generating evidence to inform policy and advocacy

The Ghana District League Table (DLT) project

- The DLT is a social accountability tool. It ranks Ghana's 216 districts according to their level of development
- It is done in partnership with UNICEF Ghana
- The DLT project is the first of its kind in West Africa

In furtherance of the national social accountability agenda and to stimulate government responsiveness at the national and local levels, the Center, in partnership with UNICEF-Ghana, and in collaboration with the Ministry of Local Government and Rural Development (MLGRD), designed and implemented a novel project – the Ghana District League Table (DLT). The DLT is a simple ranking tool that assesses, compares and ranks the state of public service delivery and development across all of Ghana's 216 districts, using indicators in six selected public service sector areas: education, health, water, sanitation, security and governance. The objective of the DLT is to provide a framework for improving social accountability between the state and its citizens towards enhanced delivery of public goods and services in the various Metropolitan/Municipal/District Assemblies (MMDAs) in Ghana.

The first report of the DLT was launched on November 25, 2014 and was complemented with regional launches – in all ten regional capitals – to further explain the objective of the DLT to the various district stakeholders.

The publication of the findings from the ranking and media discussions that ensued created awareness and increased citizens' demand for accountability as well as the responsiveness of duty-bearers to improve service delivery. Further, the regional launches expanded the discussion of the findings at the local level and empowered some media personnel and community members to demand answers from their respective Metropolitan/Municipal/District Chief Executives (MMDCEs) on the state of development in their regions. From Central Tongu in the Volta Region, where the chiefs and people demanded answers from the District Chief Executive for the low ranking of the district, to Tano South in the Brong-Ahafo Region, where the District Assembly, the Member of Parliament and the District Education Directorate mobilized additional resources to improve pupils' test score in the Basic Education Certificate Examination (BECE) so as to improve the district score in education, the DLT has become the new tool for demanding accountability for improved service delivery.

Some districts also protested against the scoring and ranking. The protests were particularly from the DCE of Central Tongu district of the Volta Region and District Assembly representatives of Karaga district of the Northern Region.

That notwithstanding, the DLT also received commendation from other stakeholders. In the words of Mrs. Agartha Ahya, District Coordinating Director, Tano South, Brong-Ahafo Region..



The DLT is a good initiative and it will help improve accountability. It should be accepted by all because its future is very bright.



Honourable Nana Appiah Daniel, Assembly Member of Kwaebibirem in the Eastern Region, also asserts that...

“ The DLT is absolutely good. It tells you that people are watching what you are doing, each elected member should be accountable and make sure that people receive education and good health, which are things we are supposed to do as elected members. ”

The project team worked assiduously to maintain a sustained media presence in both print and electronic media. The project team at various times granted interviews at radio stations and participated in in-studio discussions on Radio and TV. The DLT report and its findings were also widely reported in both print and online media portals, and the project team ensured an active social media presence through WhatsApp. These flurry of media activities provided increased traction for the DLT.

CDD-Ghana and UNICEF, with the support of the Ministry of Local Government and Rural Development (MLGRD), undertook regional engagement meetings ahead of the launch of the 2015 DLT report between October 29 and November 24, 2015. The engagement meetings were aimed at creating awareness about the DLT among key regional stakeholders and to reach out to MMDAs about the usefulness of the DLT as a social accountability tool which can be used to create accountability and responsiveness between duty bearers at National, Regional and District levels. The engagement meetings were carried out throughout the 10 regions of Ghana and overall, 391 Metropolitan, Municipal and District Chief Executives (MMDCEs); Metropolitan, Municipal and District Coordinating Directors (MMDCDs) and heads of the various key sector units under the Regional Coordinating Councils (RCCs) attended the meetings.

We are proud of the successful national launch of the second Ghana DLT report on November 25, 2015, which attracted the attention and interest of key stakeholders and Ghana's development partners. The content of DLT report highlighted the improvements in districts ranks from the 2014 DLT results, the intraregional inequalities among districts, over all progress and challenges of development across Ghana's districts, attracted positive commentary and affirmation. The DLT report was widely distributed and attracted a commitment from the Ministry of Local Government and Rural Development to use it as one of the criteria in assessing each districts need for resource distribution.

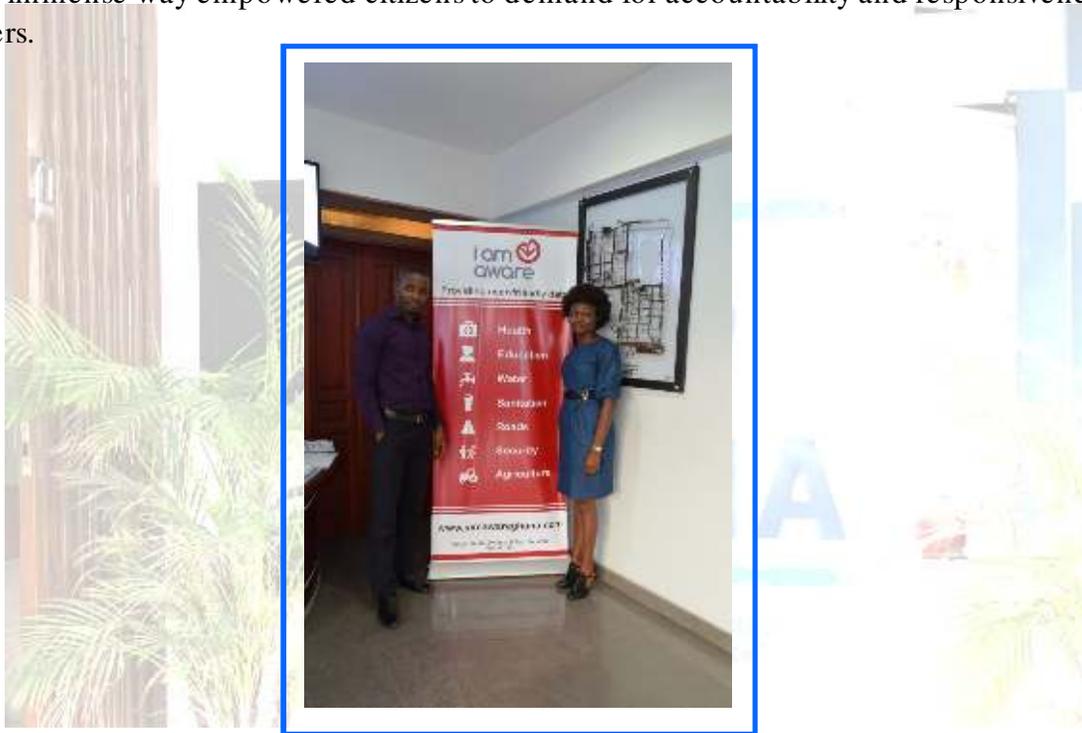
The launches/disseminations of the DLT report across all the ten regional capitals in Ghana were also very successful. At the regional level, the interest of the key actors, activists and citizens in the outcome of the DLT cannot be understated. The regional disseminations raised some excitement and interest among key stakeholders at the regional and district level and individual citizens on the results of the DLT and the issues emerging from it. At the disseminations, regional and district stakeholders, CSOs and media were available to discuss ways of improving districts scores. Stakeholders equally shared with the team actions and strategies that various districts have implemented at the district level to improve in citizen engagement and service provisions. Many still alluded the importance of the DLT as window into the progress of development at the regional and District levels.

Improving public service delivery through an informed citizenry: I am Aware project – Phase II

- The I am Aware project collects, analyzes, archives and disseminates annual public service delivery data in seven sectors: education, health, water, sanitation, agriculture, roads and security
- The Project provides citizens with user-friendly information to improve demand for accountability
- The project is running for 4 years (2013-2017)
- The project is Funded by William and Flora Hewlett Foundation, USA

Amplifying citizens' voice in public policy and programs.....

Voice is key to accountable governance. The opportunity for citizens to express themselves and the actual ability to do so is essential to making governance more participatory, particularly, for the marginalized. Voice also drives accountable and responsive governance, and thereby fosters social cohesion and prevents public disaffection. By enhancing citizens' access to baseline data, CDD-Ghana's programs and activities have in an immense way empowered citizens to demand for accountability and responsiveness from their duty bearers.



Two members of IAA team

The significance of giving a voice to citizens cannot be overemphasized – it has proven to be a crucial influencer of government priorities, providing an important corrective to public policy, and encouraging consensus building on key issues of national concern. The Center believes citizens are at the center of all policy programs and policy interventions by government. Against this background, the Center engages in activities, initiatives and programs born out of the quest to have baseline information about what citizens think and use that to strengthen citizens-government relations by giving them a voice in public policy and decision making.

For more about the I Am Aware, visit, www.iamawareghana.com

The Center received funding from the William and Flora Hewlett Foundation to commence the second phase of the Iam Aware project in November 2013. The project, which was piloted in 2011-2012, seeks to improve public goods and service delivery in Ghana by aligning citizen interest (desire for quality public goods and service delivery) with public official/duty bearer accountability and responsiveness. The project does this by collecting, analyzing, archiving and disseminating reader friendly information to citizens on the state of public goods and service delivery in Ghana in seven key sectors: education, health, water, sanitation, agriculture, roads and security.

Some of the major activities for the second phase included: redesigning the project website to better engage with the public, expanding partnership and building the capacity of CSOs/media for evidence informed advocacy; and intensifying district and community level engagements with citizens and duty bearers in 40 of the project districts spread throughout the country.



An IAA Capacity Building Workshop in Takoradi



The IAA team meets the Gomoa West District Assembly

The project is expected to provide free, up-to date, user-friendly and accessible information on the state of public goods and public service delivery to ordinary citizens and duty bearers in order to strengthen the demand and supply of political, social, and economic accountability in Ghana. By empowering, particularly ordinary citizens through this project, the Center hopes to strengthen public discourse around improvement in the quality of public goods and public service delivery in Ghana.

Governance and Peace Poll

The Governance and Peace Poll (GaP Poll) project

- The GaP Poll tracks the opinions of ordinary citizens on peace and governance issues in Ghana
- The data set generated from the benchmark survey is updated with data sets from the subsequent surveys to help track changes in the peace and governance environment in Ghana, and to inform policy debate, intervention and advocacy initiatives
- Findings of the first (benchmark) survey were released in June 2014
- The survey was repeated thrice in the year
- The project is funded by UNDP-Ghana

Commissioned by the UNDP-Ghana to inform its assistance program for Ghana, the Governance and Peace Poll (GaP Poll), conducted in 2014 and 2015, captured the opinions of a nationally representative sample of ordinary Ghanaian citizens on governance and peace issues. The maiden survey results, released in July 2014, produced data on a range of governance and peace issues in Ghana that had hitherto never been collected. It also helped to track changes in the data on peace and governance in the country from existing major projects such as the Afrobarometer. Last, but not the least, it contributed to policy debates, interventions and advocacy initiatives within the UNDP-Ghana and among its partners.

MPs Accountability and Responsiveness Fora

- The first (election campaign) phase of the project (2012) provided a platform for citizens to interact with the candidates contesting the parliamentary elections within the constituency
- The post-election phase of the project tracked campaign promises (made by aspiring MPs in 2012) and provided a platform for constituents to interact with their MPs and demand accountability from them. It also provided opportunities for the MPs to render account to their respective constituents regarding their achievements of promises and commitments made during the 2012 election campaign
- This phase of the project was aimed at enhancing the responsiveness of the elected MP to citizens. It was to foster citizen demand for improved service delivery and promote a culture of public accountability and transparency among elected duty bearers
- The project is funded by OSIWA
- 16 Accountability and Responsiveness fora were successfully held between 2014 and 2015

The post-election MPs Accountability and Responsiveness fora were organized as follow-ups on the Center's Election 2012 Parliamentary Candidates Forums. The forums provided an opportunity for the winning candidates (MPs) to report the fulfillment of promises/commitments made to constituents at the 2012 debate forum. Ahead of the forums, the Center's project team developed fact sheets of the promises the MP had made at the 2012 forum and distributed them to stakeholders in the constituency.

A critical aspect of this project was to promote political accountability between elected representatives and constituents in order to strengthen transparent, accountable and responsive governance. To assist constituents and key stakeholders to demand accountability, the project shared the documented campaign promises to all the stakeholders and also organized an interface session where the MPs were brought before the constituents to render account to the people on achievements regarding the campaign commitments, since they assumed power.

These forums underscored the keen interest constituents have in knowing what their MPs do on their behalf as well as a determination to pressure them to fulfill their campaign promises and meet developmental needs. The enthusiasm of key stakeholders, such as the media, community-based organizations, District Assemblies, traditional authorities and the ordinary people, in asking important questions pertaining to their socio-economic development during the forums show that citizens are willing to demand accountability and responsiveness from their elected representatives when they get the opportunity.

Transparency and Accountability Project III

- The objective of the project is to track the provision, distribution and access to core textbooks in primary schools in Ghana
- The project is a three-year project (2011-2014)
- The Project is funded by Results for Development

The three-year Transparency and Accountability project (TAP) which tracked leakages in the supply and distribution of textbooks in public primary schools in Ghana came to a closure in April 2014. As part of the closing activities, the project embarked on the monitoring of community/service provider interface action plans of the project districts. These plans formed part of the community score cards (CSC) activity. Accordingly, in March, 2014 the project staff undertook an assessment and monitoring of action plan implementation in the TwifoAtti-Mokwa and Abura-Aseibu-Kwamankese districts in the Central region. The team also conducted radio engagements in the region as part of the advocacy on the Community score cards (CSC) and Community report cards (CRC) findings.

Tracking Provision of School Infrastructure in Public Primary Schools in Ghana

This study had three particular areas of interest.

- First, it measured the extent to which new and existing infrastructure at the basic level meet the gender-specific needs of school children
- Second, it assessed the extent to which school infrastructure complies with the dictates of the Disability Act, three years to the expiry of the ten-year moratorium
- Finally, it examined the extent to which oversight provided by School Management Committees (SMCs) and Parent/ Teacher Associations (PTAs) have any relationship with the efficient and inclusive provision of infrastructure

The Center has had a long standing working relationship with star Ghana and has assisted in the implementation of some of its core projects. All STAR-Ghana funded projects officially came to a closure in November 2014.

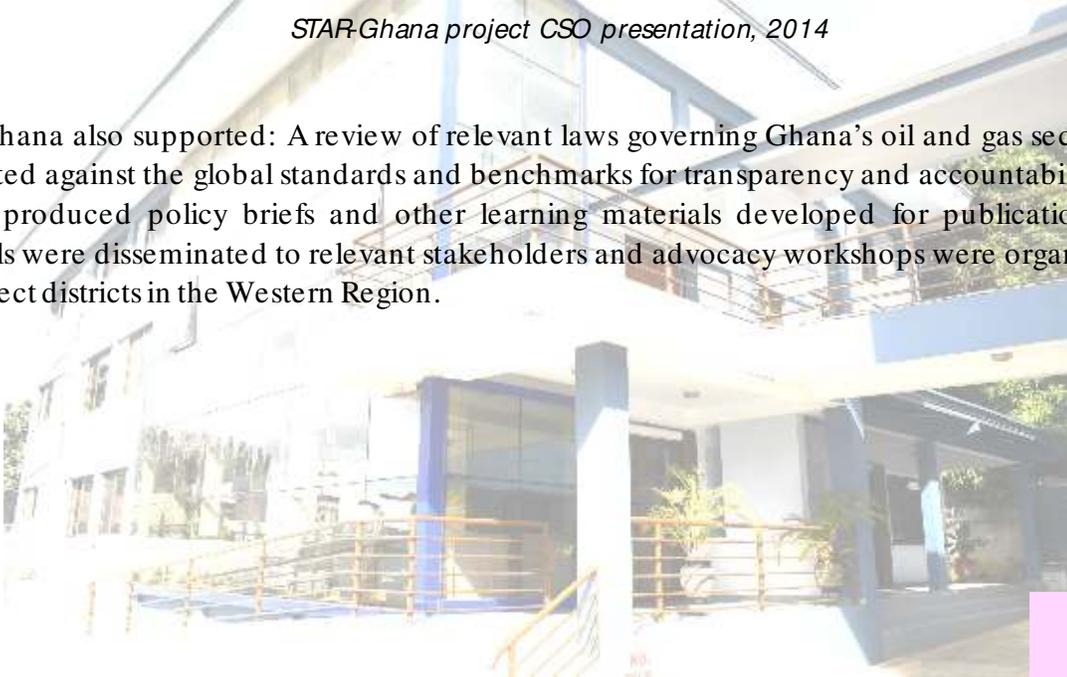
Star-Ghana Education Project: The STAR-Ghana Education project – *Tracking Provision of School Infrastructure in Public Primary Schools in Ghana; Access for Girls and Children with Disabilities.*

The project used random sampling to select four regions: Eastern, Ashanti, Northern and Brong-Ahafo regions. Greater-Accra was deliberately included because of the on-going piloting of inclusive education in selected districts in the region. In all, 200 schools were selected for the study, and this automatically included special schools.



STAR-Ghana project CSO presentation, 2014

STAR-Ghana also supported: A review of relevant laws governing Ghana's oil and gas sector was conducted against the global standards and benchmarks for transparency and accountability. The project produced policy briefs and other learning materials developed for publication. The materials were disseminated to relevant stakeholders and advocacy workshops were organized in the project districts in the Western Region.



CDD-GHANA REGIONAL INITIATIVES

Network of African Parliamentary Monitoring Organization (PMO)

- First network for African Parliamentary monitoring organization formed

The Center, in partnership with the African Center for Parliamentary Affairs, launched the first network of parliamentary monitoring organization in Africa. The launched was marked with the organization of an international conference in Accra, which brought together representatives of Civil Society organizations across Africa (Anglophone and Francophone) that have been engaging with parliament with the objective of enhancing the transparency and performance of African parliaments. The conference also served as a platform that discussed a draft baseline study conducted by CDD-Ghana with affiliate researchers to map out the status of African PMOs, and created a network of African Parliamentary Monitoring Organisations (PMOs), enabling them to exchange lessons and share best practices.



PMO consultative forum, Madagascar

The primary aim of the initiative was to strengthen parliamentary openness and accountability by enhancing the capacity of African PMOs to monitor the functioning and the effectiveness of African Parliaments, as well as to promote citizen-parliament engagement on the continent.

DEEPENING OUR GRASSROOT ENGAGEMENT

IN FOCUS

CDD-Ghana, Tamale Office

- A reliable and credible partner to work with on enhancing local governance, democracy and development in the three northern regions



Head of Programs, Tamale Office

Mr. Paul Osei-Kuffour

The establishment of the CDD-Ghana Tamale Office in October 2010 provided a unique opportunity for the Center to deepen its footprints in the three Northern regions. At a time when the democracy and governance landscape in the three northern regions was low, the creation of CDD-Ghana Northern office provided the Center with a rare opportunity to significantly impact local governance system in the three Northern regions.

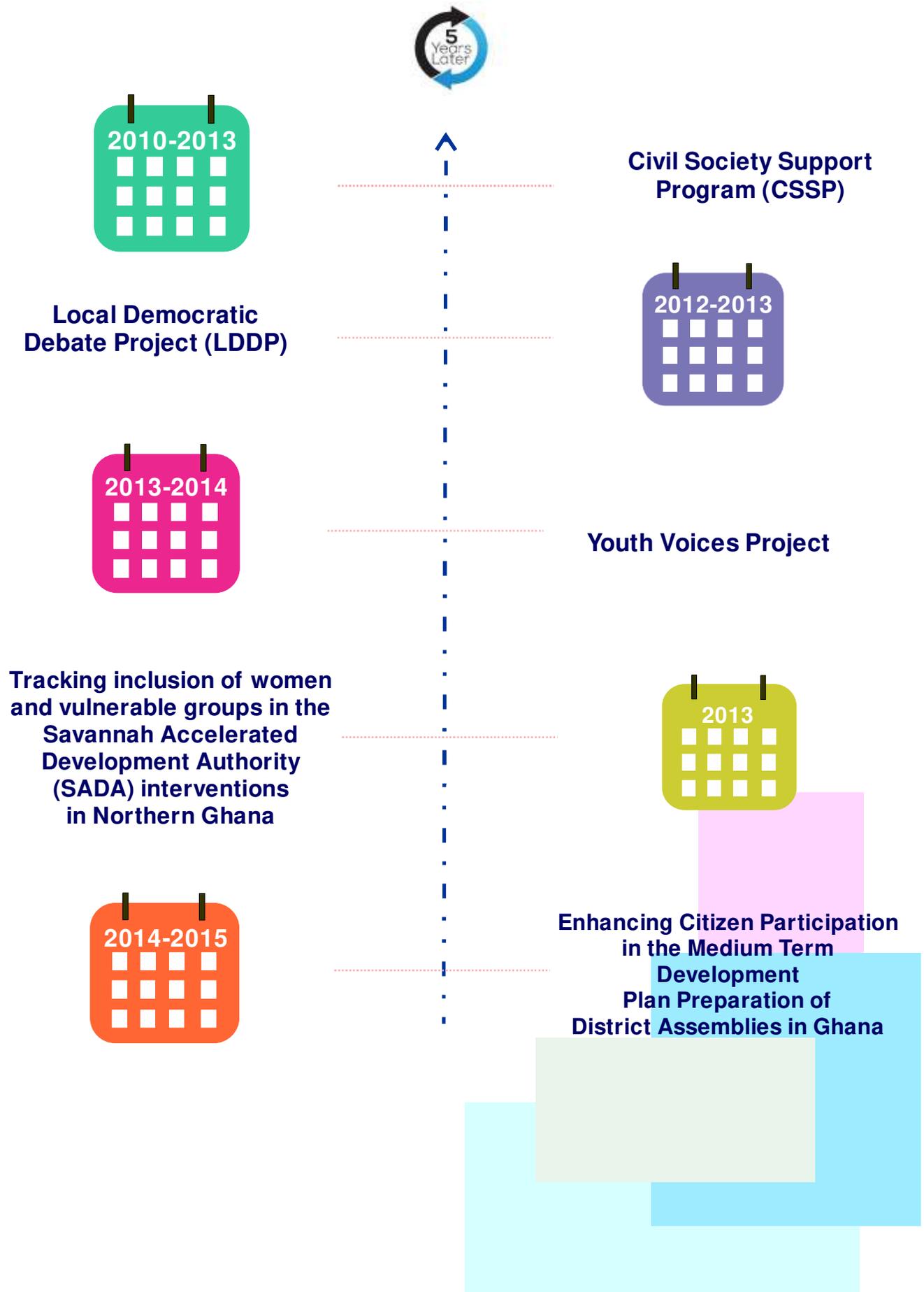
The commissioning of the first decentralized office in Tamale was influenced by the need to increase impact of CDD-Ghana's research and advocacy work through building capacity of CSOs at the district level, strengthen their capacity to do effective advocacy work and collaborate with CSOs in joint activities.

The office has managed to achieve unique access and has gained an increased understanding and collaboration of key state actors in the local governance sector. Five years down the line, the office presently enjoys a privileged partnership and strong support from the National

Commission for Civic Education (NCCE), the Electoral Commission (EC), District and Municipal Assemblies and Civil Society Organizations (CSOs). It is effectively building a niche as one of the few advocacy and research organizations in northern Ghana that can advocate for changes in the local governance system and yet partner and get these agencies to work without antagonism.

To this extent, the office has become the reference point on issues of democracy and governance for the academia, scholars (both local and international) as well as the local and international media and democracy actors operating in the three regions in the north. Again, the Tamale office over the years has collaborated extensively with the University for Development Studies (UDS) in implementing the Annual Harmattan School series, roundtable discussions and public lectures in the northern region. For instance, in 2014, Dr. Franklin Oduro, CDD-Ghana's Deputy Director and Head of Research and Programs delivered a lecture on Building Strong Structures for Accountable Governance. Strengthening local governance and decentralization to improve service delivery with transparency, accountability and inclusion as the cross cutting issues is at the heart of the Tamale office's contribution to the Center's success.

Some core initiatives by the office in the last five years have been:



OTHER RESEARCH INITIATIVES

This section summarizes projects that were brought to a closure during the years under review.

Enhancing Knowledge for Renewed Policies against Poverty (NOPOOR) Research project

- The NOPOOR project seeks to provide cutting-edge empirical evidence on the nature and extent of global poverty
- The Project will broaden understanding of poverty, and foster renew policies to address poverty
- The project is undertaken by a global consortium of 20 research institutions worldwide, more than 100 researchers (including CDD-Ghana), from Africa, Asia, Latin America and Europe
- The research project will run for 5 years (2012-2017)
- The Project is funded by the European Union

The NOPOOR research project is a five- year (2012-2017) project aimed at researching and providing new knowledge on the nature and extent of poverty around the globe. The over-riding objective and expected outcome of the project is to provide policymakers and relevant stakeholders with broader understanding of poverty, and foster the development of renewed policies to address poverty levels. Twenty-one countries from different regions of the world, including four from Africa - Ghana, South Africa, Senegal and Madagascar - form the consortium of nineteen institutions which are undertaking various research streams under the project.



Training of Field Research Assistants, NOPOOR

The Center is undertaking research studies in a number of key areas under the project: vulnerability and social protection, with particular emphasis on the impact of the Livelihood Empowerment Against Poverty (LEAP) program; Corruption in Health Service Delivery; Youth and Vulnerability, particularly unemployment among the skilled youth; Voter Expectations of their Members of Parliament; the quality of governance and inclusive development outcomes, among others. Some preliminary findings and key policy recommendation from some of the studies have been shared with key policy makers within and outside of Ghana.

Effective States and Inclusive Development (ESID) Research project

- ESID is a global research project investigating the kinds of politics that promote development
- The project seeks to deepen understanding of governance in the developing world in ways that impact on policies, practice and development outcomes
- The research spans 16 countries with research partners in UK, Bangladesh, South Africa, Ghana, Rwanda, Uganda, Malawi, India and USA
- CDD-Ghana is researching into the Politics of Education Service Delivery
- The project runs for 4 years (2013-2017)
- The ESID Project is Funded by DfID

The Effective States and Inclusive Development (ESID) is another of CDD-Ghana's flagship multi-year (2013-2017) research projects that seeks to investigate the kinds of politics that promote inclusive development outcomes. Funded by DFID, and managed by the Global Development Institute (GDI) based at the University of Manchester, UK, the research project explores and deepens the understanding of governance in developing countries in ways that impact on policies and practices so that people's lives and livelihood are improved.



ESID roundtable meeting, 2014

Under the ESID research project, the Center is researching into the politics of education service delivery, the politics of oil and gas governance, and Gender. Research reports on both education and gender streams were prepared and presented at the annual ESID partners meeting in South Africa and Uganda in April and September respectively in 2014.

THE CENTER AT THE HEART OF NURTURING TALENTS FOR GOOD GOVERNANCE



- CDD-Ghana has trained over 20 Ghanaians since the inception of the Democracy Fellows Internship program

Human capital development is at the heart of any successful society. As an institution committed to the development of democratic governance, the nurturing of talents for good governance is key to our mission. CDD-Ghana initiated the Democratic Fellowship Program in 2009 to offer opportunity to Ghanaian university students to do internship with the Center. The fellowship program, which seeks to nurture budding talents in democratic and governance processes, has trained a total of 25 promising young professionals since its inception. This is done by placing emerging young leaders with the Center's Research and Programs unit, in order to provide mentorship and guidance to them in areas such as economic management, research, advocacy, good governance, elections, and democracy, among others.

In the words of Rexford Asiamah, a Ghanaian beneficiary of the program in 2014...



“ The Democracy Fellowship program has been useful over the time it lasted. I have gained a better understanding of democratic processes in countries such as Ghana, and Africa, and have improved on my understanding of where politics and economics converge and contract. It is based on such understanding that my interests in political economy analysis are rooted. This has become possible through the teaching and learning process of the Fellowship over the time in which it lasted. ”

Mawusi Dumenu also has this to say about the fellowship program, 2015...

“ The Democracy Fellowship Program, of which I am a proud beneficiary, has been a stepping stone for grooming aspiring researchers into excellence in a multi-cultural environment. Through the program, I gained valuable insights about the concepts of democracy and governance that has transcended from theory into practice. ”



PUBLICATIONS

The following were published within the period:



Report

- ☞ *Conflict Monitoring and Intervention for Peace in Ghana's Election 2012, 2015*

Democracy Watch Newsletter

- ☞ No. 36 *Ghana's Constitutional Reform Process: 'winnertakes-all' is written all over it, 2014*

Briefing Papers

- ☞ Vol.12 No.3: *Satisfaction with Education Service Delivery in Public Primary Schools in Ghana, 2014*
- ☞ Vol.12 No.4: *Citizens' Experiences with School Infrastructure and Learning Inputs in Public Primary Schools in Ghana, 2014*
- ☞ Vol. 13 no. 1: *Ghana's 1992 Constitutional Review Process: Avoiding Errors and Omissions in the Proposed Amendments, 2014*
- ☞ Vol. 13 No. 3: *Gaps in Public Basic Education Delivery in Ghana: Perspectives of Community Scorecards in Two Districts, 2014*
- ☞ Briefing Paper Vol. 13 No. 4: *Technological Invasion of Privacy: The need for Appropriate Responses to the New Surveillance Society in Ghana, 2014*
- ☞ Vol. 14 No. 1: *The Provision of Gender Friendly Infrastructure in Public Basic Schools in Ghana, 2014*
- ☞ Vol. 14 No. 2: *Disability and Public Basic School Infrastructure in Ghana, 2014*
- ☞ Vol. 14 No. 3: *Promoting Transparency and Accountability in Oil and Gas Contracting and Licensing, 2014*
- ☞ Vol. 15 No. 1: *State of Infrastructure in Ghanaian Schools, 2014*
- ☞ Vol. 15 No. 3: *Where Two or More are Gathered in the Name of Politics: Addressing the Problem of Group Clashes in Ghana's Elections, 2015*

Elections Policy Brief

- ☞ No. 1 : *The Deployment and Vandalization of Political Party Posters: The Case of Ghana's 2012 Elections, 2015*

Manual

- ☞ *Transparency and Accountability in Decentralization, 2014*

'Kronti ne Akwamu' Series

- ☞ No. 10: *The Paradox of Voice without Accountability in Ghana, 2014*
- ☞ No. 11: *Promoting Inclusion in African Democracies, 2015*

Constitutional Review Series

- ☞ No. 8: *Ghana's "Winner-Takes-All" Politics: Leading Causes and Proposed Constitutional Remedies, 2014*

CDD/UNICEF Reports & fact sheets

- ☞ *Ghana's District League Table (DLT), 2014, 2015*



Research Papers

- ☞ No. 21: *Delivery of Education Services in Public Primary Schools in Ghana: Citizen Report Card*, 2014
- ☞ No. 22 : *Gaps and Barriers to Basic Education Delivery in Ghana*, 2014
- ☞ No. 23 : *Tracking Provision of School Infrastructure in Public Primary Schools in Ghana*, 2014
- ☞ No. 24 : *A Compendium of Ghana Afrobarometer Rounds 5 & 6 Survey Findings*, 2015
- ☞ No. 25 : *A Survey on Citizen Participation in Local Governance*, 2015

Democracy Watch Newsletters

- ☞ No. 36 - Ghana's Constitutional Reform Process: “winnertakes-all” is written all over it, 2014
- ☞ No. 37 - Osafo Maafo Leaked Tape and the Era of Surveillance Society, 2015

OUTLOOK FOR THE COMING YEARS, 2016-2017

It's been two years of substantial progress. In the coming years, we will be building on our rich experience in 2014 and 2015 and the previous years to achieve our mission and aspire to our vision of promoting democracy, good governance, and economic openness in Ghana and Africa. Ultimately, however, Ghanaians and Africans are our largest shareholders. Therefore, we will continue to enhance the value we bring to the deepening of democratic governance in Ghana and Africa democracy.

We should particularly bear in mind that 2016 is Ghana's election year and as has been the norm, election years do come along with quite intensive workload. We will therefore need all hands on deck to ensure that we contribute to a successful electoral process and integrity of our upcoming Parliamentary and Presidential elections.

In line with CODEO's mandate to promote the integrity of elections there will be civic education and the mounting of election observation platforms ahead of the elections. The Center will also consider doing a pre-election survey.

We will also commence preparatory activities towards Round 7 of Afrobarometer survey.

Finally, some of the Center's multiple-year projects, such as (NOPOOR) and ESID will be completed in the coming year. Cheers to an exciting and fruitful 2016 and to a peaceful election! God bless our homeland Ghana.

FINANCIAL REPORTS

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE BOARD OF GOVERNORS
FOR THE YEAR ENDED 31 DECEMBER 2014

The board of governors present the audited financial statements of The Ghana Center for Democratic Development (CDD) for the year ended 31 December 2014.

GOVERNORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENT

The board of governors is responsible for the preparation and fair presentation of the financial statements, comprising the balance sheet at 31 December 2014, income and expenditure account and statement of cash flows for the year then ended, and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes in accordance with the Ghana Accounting Standards and in the manner required by the Companies Act, 1963 (Act 179) and for such internal control as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

FINANCIAL STATEMENTS

The results for the year are as set out in the attached financial statements.

NATURE OF BUSINESS

CDD is registered as a company limited by guarantee. CDD is donor funded and its principal objectives are:

- (i) To research on economic, social and political development in Ghana and Africa;
- (ii) To disseminate findings on such research;
- (iii) To promote democratic development in Ghana and Africa.

There was no change in the nature of business of the organisation for the year under review.

STATE OF AFFAIRS OF THE CENTER

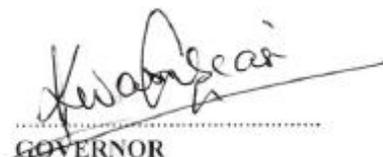
The governors consider the state of affairs of the center to be satisfactory. Projects and activities undertaken during the year under review are outlined in the relevant sections of this document.

The governors have made an assessment of the center's ability to continue as a going concern and have no reason to believe the operations will not be a going concern in the year ahead.

APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements of the company, as indicated above, were approved by the board of governors on November 04, 2015.


 GOVERNOR


 GOVERNOR



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

Report on the Financial Statements

We have audited the financial statements of Ghana Centre for Democratic Development, which comprise the balance sheet as at 31 December 2014, the income and expenditure statement, the accumulated fund account and the cash flow statement for the year then ended and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes as set out on pages 11 to 17.

Governors' Responsibility for the Financial Statements

The center's governors are responsible for the preparation and fair presentation of these financial statements in accordance with Ghana Accounting Standards and in the manner required by the Companies Act, 1963 (Act 179) and, for such internal controls as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Center as at 31 December 2014 and of its financial performance and cash flows for the year then ended in accordance with Ghana Accounting Standards and the manner required by the Companies Act, 1963 (Act 179).



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

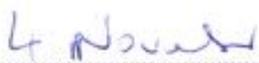
Report on Other Legal and Regulatory Requirements

Compliance with the requirements of Section 133 and fifth Schedule of the Companies Act, 1963 (Act 179).

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.

In our opinion, proper books of account have been kept and the balance sheet and income and expenditure account are in agreement with the books of accounts.


.....
Signed by: Nathaniel D. Harley (ICAG/P/1056)
For and on behalf of:
KPMG: (ICAG/F/2015/038)
CHARTERED ACCOUNTANTS
13 YIYIWA DRIVE, ABELENKPE
P O BOX GP 242
ACCRA


....., 2015

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 GH¢	2013 GH¢
INCOME			
Research Grant	3	20,394,713	9,508,470
Other Grants and Donations	3	1,893,168	1,032,037
Other Income	5	3,373,878	3,180,152
		<u>25,661,759</u>	<u>13,720,659</u>
EXPENDITURE			
Direct Project costs	12	(22,415,114)	(10,782,069)
Administrative Costs	4	(2,998,130)	(2,183,449)
		<u>(25,413,244)</u>	<u>(12,965,518)</u>
Surplus of income over expenditure transferred to Accumulated Fund		<u>248,515</u>	<u>755,141</u>

ACCUMULATED FUND ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2014

	2014 GH¢	2013 GH¢
Balance at 1 January	837,156	82,015
Surplus of income over expenditure for the year	248,515	755,141
	<u>1,085,671</u>	<u>837,156</u>
Balance at 31 December	<u>1,085,671</u>	<u>837,156</u>

3. GRANTS BY DONOR

Research Grants:

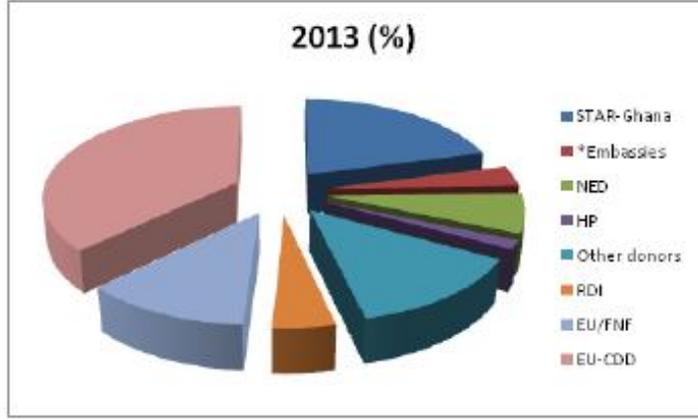
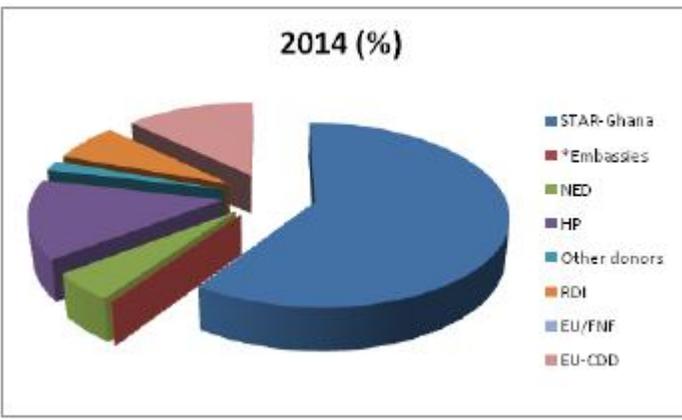
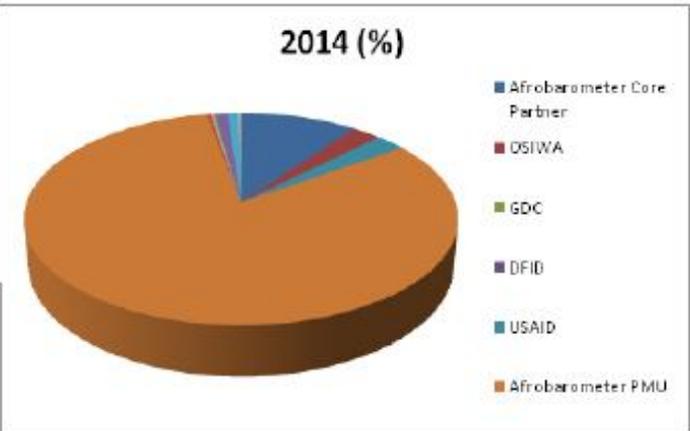
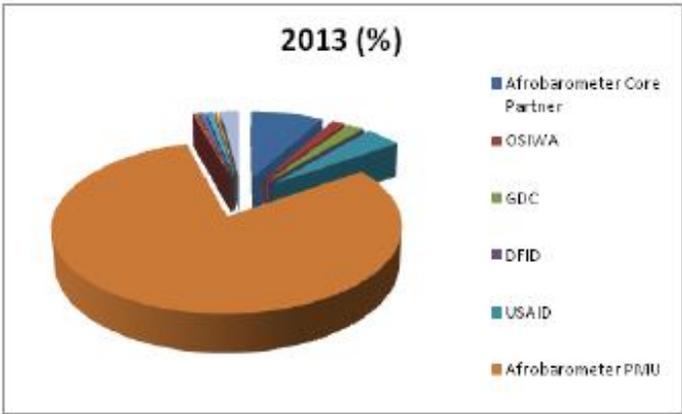
	2014 GH¢	2013 GH¢
Afrobarometer Core Partner	2,072,660	761,301
OSIWA	509,484	140,989
DFID	3,569	168,846
GDC	-	1,046
USAID	523,410	389,859
Afrobarometer- PMU	16,675,149	7,628,278
French Embassy	1,100	-
NDI	71,372	38,554
No Poor	68,072	10,794
GIZ	238,674	63,821
UNDP	187,673	78,606
University of Leipzig	-	27,050
MSI	-	199,326
UNDEF DLT	11,138	-
ESID	32,412	-
	----- 20,394,713 =====	----- 9,508,470 =====

Other Grants and Donations:

	2014 GH¢	2013 GH¢
STAR- Ghana	1,126,757	215,261
*Embassies	2,850	37,794
NED	92,901	71,336
HP	266,103	15,904
Other donors	33,677	139,294
RDI	127,892	45,504
EU/FNF	-	122,144
EU-CDD	242,988	384,800
	----- 1,893,168 =====	----- 1,032,037 =====

*Embassies

A Consortium of embassies supported the project.





INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

Report on the Financial Statements

We have audited the financial statements of Ghana Centre for Democratic Development ("the center"), which comprise the statement of financial position at 31 December 2015, the statement of financial performance, statement of changes in net assets and cash flow for the year then ended, and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes as set out on pages 9 to 23

Governors' Responsibility for the Financial Statements

The governors are responsible for the preparation of these financial statements that give a true and fair view in accordance with International Public Sector Accounting Standards and in the manner required by the Companies Act, 1963 (Act 179) and for such internal controls as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the statement of financial position of the Center as at 31 December 2015, and of its financial performance, statement of changes in net assets, and cash flows for the year then ended in accordance with International Public Sector Accounting Standards and in the manner required by the Companies Act of 1963, (Act 179).



**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)**

Report on Other Legal and Regulatory Requirements

Compliance with the requirements of Section 133 and fifth Schedule of the Companies Act, 1963 (Act 179).

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.

In our opinion, proper books of account have been kept and the statement of financial position and statement of financial performance are in agreement with the books of accounts.

Kpmg

.....
Signed by: Nathaniel D. Harlley (ICAG/P/1056)

For and on behalf of:

KPMG: (ICAG/F/2016/038)

CHARTERED ACCOUNTANTS

13 YIYIWA DRIVE, ABELINKPE

P O BOX GP 242

ACCRA

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015 GHe	2014 GHe
REVENUE			
Revenue from Non-Exchange Transactions			
Research Grant	4a	23,812,314	20,394,713
Other Grants and Donations	4b	1,671,191	1,893,168
Deferred income	10	202,144	73,060
Transfer to institutional income	13	220,880	299,901
Other donations		-	92,575
Revenue from Exchange Transactions			
Other income	6	<u>1,611,658</u>	<u>2,006,505</u>
Total revenue		29,518,097	24,759,922
EXPENSES			
Direct Project costs	13	(25,483,415)	(22,415,114)
Administrative Costs	5	<u>(3,962,753)</u>	<u>(2,998,130)</u>
Total expenses		(29,446,168)	(25,413,244)
Net surplus/(deficit) on operating activities		71,929	(653,322)
OTHER GAINS			
Gain from foreign exchange transactions		<u>637,981</u>	<u>901,817</u>
SURPLUS FOR THE PERIOD		709,910	248,515

4a. RESEARCH GRANT

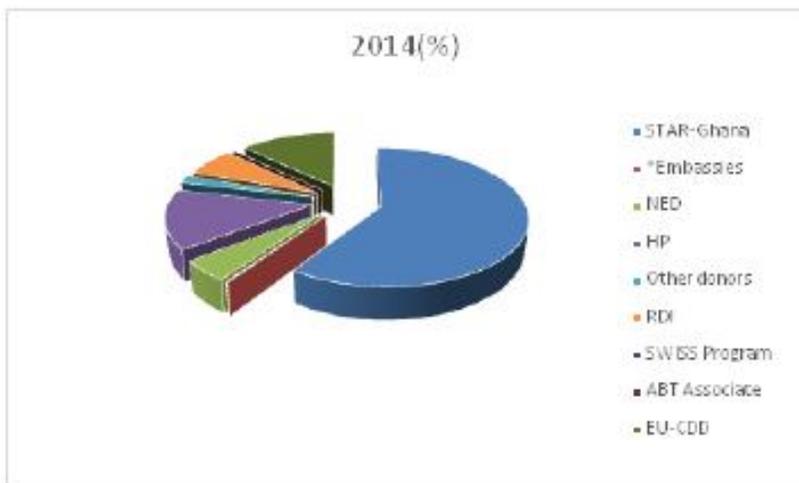
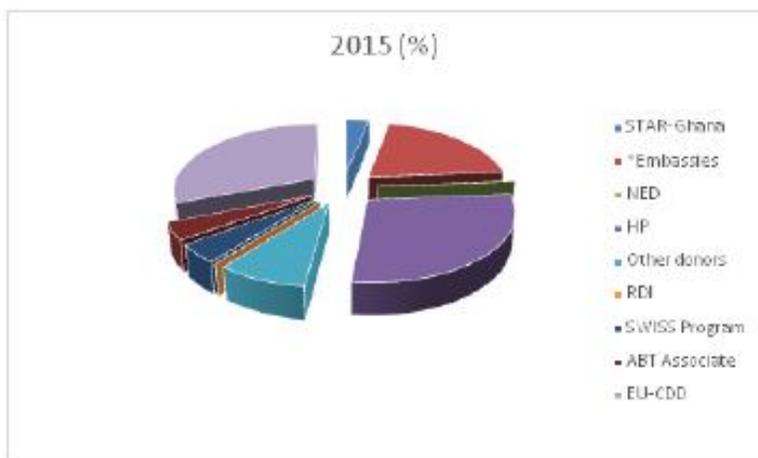
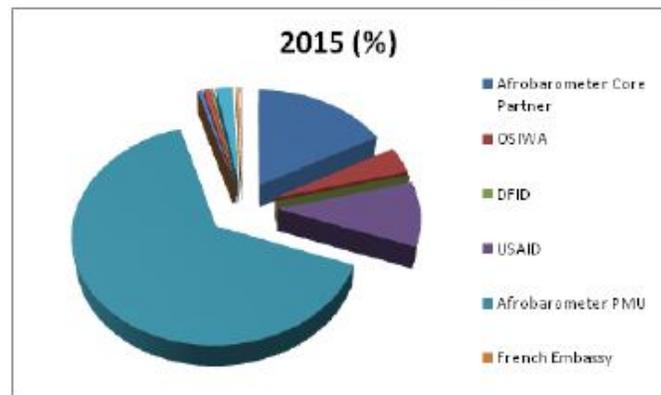
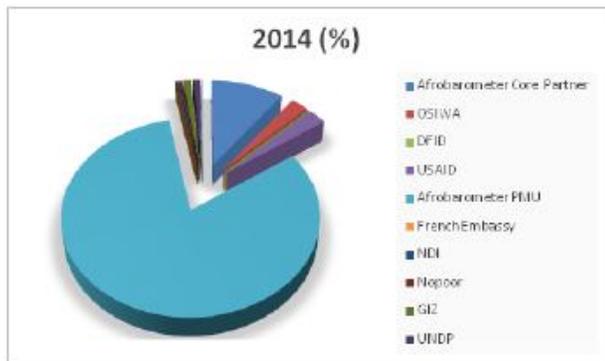
	2015	2014
	GH¢	GH¢
Afrobarometer Core Partner	4,034,763	2,072,660
OSIWA	944,371	509,484
DFID	-	3,569
USAID	2,316,394	523,410
Afrobarometer- PMU	15,434,926	16,675,149
French Embassy	-	1,100
NDI	141,068	71,372
No Poor	176,196	68,072
GIZ	54,243	238,674
UNDP	32,581	187,673
MSI	509,920	-
UNICEF DLT	118,531	11,138
ESID	<u>49,321</u>	<u>32,412</u>
	<u>23,812,314</u>	<u>20,394,713</u>

4b. OTHER GRANTS AND DONATIONS

	2015	2014
	GH¢	GH¢
STAR- Ghana	53,519	1,126,757
*Embassies	342,301	2,850
NED	-	92,901
HP	473,124	266,103
Other donors	142,335	33,677
RDI	-	127,892
SWISS Program	72,791	-
ABT Associate	69,824	-
EU-CDD	517,207	242,988
	<u>1,671,101</u>	<u>1,893,168</u>

***Embassies**

A Consortium of embassies supported the project (Strengthening the accountability of Ghana's Central and local government).





INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

Report on Other Legal and Regulatory Requirements

Compliance with the requirements of Section 133 and fifth Schedule of the Companies Act, 1963 (Act 179).

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.

In our opinion, proper books of account have been kept and the balance sheet and income and expenditure account are in agreement with the books of accounts.


.....
Signed by: Nathaniel D. Harley (ICAG/P/1056)
For and on behalf of:
KPMG: (ICAG/F/0036)
CHARTERED ACCOUNTANTS
13 YIYIWA DRIVE, ABELINKPE
P O BOX GP 242
ACCRA

24 July, 2013

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	2012 GH¢	2011 GH¢
INCOME			
Research Grant	3	11,072,022	3,516,057
Other Grants and Donations	3	1,008,519	498,422
Other Income	5	1,968,565	1,231,475
		<u>14,049,106</u>	<u>5,245,954</u>
EXPENDITURE			
Direct Project Costs	13	(12,080,541)	(4,014,479)
Administrative Costs	4	(2,045,942)	(1,451,196)
		<u>(14,126,483)</u>	<u>(5,465,675)</u>
Deficit of Income over Expenditure transferred to Accumulated Fund Account		<u>(77,373)</u>	<u>(219,721)</u>

3. GRANTS BY DONOR

Research Grants:

	2012 GH¢	2011 GH¢
Afrobarometer Core Partner	999,956	833,556
OSIWA	416,533	-
DFID	423,712	-
GDC	4,097	-
Other Donors (Fixed price & Short term contracts)	71,637	-
USAID	1,806,930	83,409
ODI	-	73,992
ECA	-	35,925
UNDEF	9,417	-
Northwestern University	616	8,595
CFBT	1,996	-
APRM	-	879
TAP	-	73,602
MSI/SNV	-	640
Afrobarometer- PMU	7,138,881	2,405,459
French Embassy	21,001	-
NDI	16,860	-
No Poor	21,063	-
PMO	27,579	-
UCLA	111,744	-
	----- 11,072,022 =====	----- 3,516,057 =====

Other Grants And Donations:

	2012 GH¢	2011 GH¢
UNAIDS	-	41,632
STAR- Ghana	71,267	2,283
ODI	745	-
World Bank	-	11,635
*Embassies	1,600	221,964
NED	75,759	29,583
GII	2,750	-
HP	250,607	7,476
Other donors	87,949	58,475
DED	-	4,049
RDI	52,037	-
EU/FNF	264,974	37,839
UNDEF	-	66,868
EU-CDD	200,831	16,618
	----- 1,008,519 =====	----- 498,422 =====

*Embassies

A Consortium of embassies supported the project.

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE BOARD OF GOVERNORS
FOR THE YEAR ENDED 31 DECEMBER 2012

The Board of Governors present the audited financial statements of The Ghana Center for Democratic Development (CDD) for the year ended 31 December 2012.

GOVERNORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENT

The board of governors is responsible for the preparation and fair presentation of the financial statements, comprising the balance sheet at 31 December 2012, income and expenditure account and statement of cash flows for the year then ended, and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes in accordance with the Ghana Accounting Standards and in the manner required by the Companies Act, 1963 (Act 179) and for such internal control as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

FINANCIAL STATEMENTS

The results for the year are as set out in the attached financial statements.

NATURE OF BUSINESS

CDD is registered as a company limited by guarantee. CDD is donor funded and its principal objectives are:

- (i) To research on economic, social and political development in Ghana and Africa;
- (ii) To disseminate findings on such research;
- (iii) To promote democratic development in Ghana and Africa.

There was no change in the nature of business of the organisation for the year under review.

STATE OF AFFAIRS OF THE CENTER

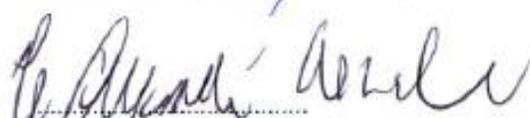
The governors consider the state of affairs of the center to be satisfactory. Projects and activities undertaken during the year under review are outlined in the relevant sections of this document.

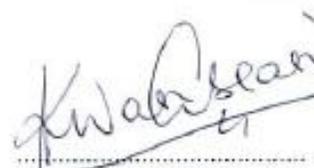
The governors have made an assessment of the center's ability to continue as a going concern and have no reason to believe the operations will not be a going concern in the year ahead.

APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements of the company, as indicated above, were approved by the Board of Governors

on 22nd July....., 2013.


 GOVERNOR


 GOVERNOR



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

Report on the Financial Statements

We have audited the financial statements of Ghana Centre for Democratic Development, which comprise the balance sheet as at 31 December 2013, the income and expenditure statement, the accumulated fund account and the cash flow statement for the year then ended and the notes to the financial statements which include a summary of significant accounting policies and other explanatory notes as set out on pages 11 to 17.

Governors' Responsibility for the Financial Statements

The center's governors are responsible for the preparation and fair presentation of these financial statements in accordance with Ghana Accounting Standards and in the manner required by the Companies Act, 1963 (Act 179) and, for such internal controls as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the center as at 31 December, 2013 and of its financial performance and cash flows for the year then ended in accordance with Ghana Accounting Standards and the manner required by the Companies Act, 1963 (Act 179).



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)

Report on Other Legal and Regulatory Requirements

Compliance with the requirements of Section 133 and fifth Schedule of the Companies Act, 1963 (Act 179).

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.

In our opinion, proper books of account have been kept and the balance sheet and income and expenditure account are in agreement with the books of accounts.

.....
Signed by: Nathaniel D. Harlley (ICAG/P/1056)

For and on behalf of:

KPMG: (ICAG/F/2014/038)

CHARTERED ACCOUNTANTS

13 YIYIWA DRIVE, ABELENKPE

P O BOX GP 242

ACCRA

....., 2014

THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

	Note	2013 GH¢	2012 GH¢
INCOME			
Research Grant	3	9,508,470	11,072,022
Other Grants and Donations	3	1,032,037	1,008,519
Other Income	5	3,180,152	1,968,565
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		13,720,659	14,049,106
EXPENDITURE			
Direct Project Costs	13	(10,782,069)	(12,080,541)
Administrative Costs	4	(2,183,449)	(2,045,938)
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		(12,965,518)	(14,126,479)
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Surplus/(Deficit) of Income over Expenditure transferred to Accumulated Fund Account		755,141	(77,373)
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3. GRANTS BY DONOR

Research Grants:

	2013 GH¢	2012 GH¢
Afrobarometer Core Partner	761,301	999,956
OSIWA	140,989	416,533
DFID	168,846	423,712
GDC	1,046	4,097
Other Donors (Fixed price & Short term contracts)	-	71,637
USAID	389,859	1,806,930
UNDEF	-	9,417
Northwestern University	-	616
CFBT	-	1,996
Afrobarometer- PMU	7,628,278	7,138,881
French Embassy	-	21,001
NDI	38,554	16,860
No Poor	10,794	21,063
PMO	-	27,579
UCLA	-	111,744
GIZ	63,821	-
UNDP	78,606	-
University of Leipzig	27,050	-
MSI	199,326	-
	<u>9,508,470</u>	<u>11,072,022</u>

Other Grants and Donations:

	2013 GH¢	2012 GH¢
STAR- Ghana	215,261	71,267
ODI	-	745
*Embassies	37,794	1,600
NED	71,336	75,759
GII	-	2,750
HP	15,904	250,607
Other donors	139,294	87,949
RDI	45,504	52,037
EU/FNF	122,144	264,974
EU-CDD	384,800	200,831
	<u>1,032,037</u>	<u>1,008,519</u>

*Embassies

A Consortium of embassies supported the project.

