

GHANA CENTRE FOR DEMOCRATIC DEVELOPMENT

(A Company Limited by Guarantee)

AFROBAROMETER ROUND 4 PROJECT

RECEIPT AND EXPENDITURE STATEMENT

31 DECEMBER 2008

GHANA CENTRE FOR DEMOCRATIC DEVELOPMENT
(A Company Limited by Guarantee)

RECEIPT AND PAYMENTS STATEMENT

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GHANA CENTRE FOR DEMOCRATIC DEVELOPMENT*(A Company Limited by Guarantee)***CORPORATE INFORMATION****PROJECT MANAGEMENT UNIT**

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THE GHANA CENTER FOR DEMOCRATIC DEVELOPMENT
(A COMPANY LIMITED BY GUARANTEE)
AFROBAROMETER ROUND 4
EXECUTIVE DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2008

Introduction

The Afrobarometer (AB) is a comparative series of public opinion surveys on democracy, governance, economics, social development and civil society in Africa. It produces scientifically reliable public opinion data, builds research capacity among African institutions, and broadly disseminates practical results. Between 1999 and 2006, the Afrobarometer Network produced three rounds of surveys in 18 African countries, which together laid a strong foundation for understanding trends in public opinion and for incorporating popular preferences into policy processes. The current Afrobarometer Round 4 (AB R4) is being implemented in 20 African countries over a three-year period from January 1, 2008 to December 31, 2010.

AB R4 is funded by a consortium of donors comprising the Swedish International Development Cooperation Agency (SIDA), Royal Danish Ministry of Foreign Affairs (DANIDA), the Department for International Development, UK (DFID), the US Agency for International Development (USAID) and the Canadian International Development Agency (CIDA).

AB R4 funds from SIDA, DANIDA, CIDA and DFID are administered by the Ghana Centre for Democratic Development (CDD-Ghana) via subcontracts to Afrobarometer Core Partners. These are the Institute for Democracy in South Africa (IDASA), Institute for Empirical Research in Political Economy (IREEP-Benin) and the Center for Democratic Development (CDD-Ghana). The Core Partners, in turn, extend contracts to National Partners (NPs). CDD-Ghana contracts with NPs in Cape Verde, Ghana, Kenya, Liberia, Nigeria, Tanzania and Uganda; IDASA contracts with NPs in Botswana, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia, and Zimbabwe; IREEP contracts with NPs in Benin, Burkina Faso, Madagascar, Mali and Senegal. The NPs implement the surveys, with Core Partners, CDD-Ghana, IREEP and IDASA providing quality assurance through technical support. AB R4 funds from USAID are administered by Michigan State University (MSU).

The overall objectives of Afrobarometer Round 4 are:

- To enhance the visibility of the Afrobarometer among African Policy Actors through the use of scientifically reliable data on public opinion in African countries
- To continue building Institutional Capacity for Scientific Analysis in Africa, and
- To expand the survey database in Africa.

Project Management

CDD-Ghana serves as the Project Management Unit (PMU) of the Afrobarometer. The PMU, headed by the Executive Director with a Deputy Director, Project Accountant and Monitoring & Evaluation Officer, manages the day-to-day activities of the Afrobarometer.

R4 Fundraising Activities

The January to December 2008 AB fundraising activities focused on negotiating agreements, signing contracts and pursuing disbursements with the members of the AB 4 consortium of donors. The total estimated budget for Afrobarometer Round 4 is US\$6,365,000. We initially anticipated that the budget total would be achieved via the requests to the following donors:

Swedish International Development Agency	US\$1,182,500
Royal Danish Ministry of Foreign Affairs	US\$1,000,000
Department for International Development (UK)	US\$1,182,500
US Agency for International Development	US\$1,000,000
Norwegian Agency for Development Cooperation	US\$1,000,000
African Development Bank	US\$1,000,000

TOTAL	<u>US\$6,365,000</u>

The total contracted/pledged funds as of December 2008 are US\$5,198,981, with the breakdown as follows:

Swedish International Development Agency	US\$1,138,075
Royal Danish Ministry of Foreign Affairs	US\$878,906
Department for International Development (UK)	US\$1,182,000
US Agency for International Development	US\$1,000,000
Canadian International Development Agency	US\$1,000,000

TOTAL	<u>US\$5,198,981</u>

Estimated Round 4 Budget Shortfall is US\$1,166,019.

Contracts were signed with the following Donors:

- Swedish International Development Agency
- Royal Danish Ministry of Foreign Affairs
- Department for International Development (UK)
- US Agency for International Development
- Canadian International Development Agency

Due to the shortfall, AB R4 is currently operating on a reduced R4 budget of the currently pledged total of approximately US\$5.2 million rather than the projected Round 4 budget of approximately US\$6.4 million. This reduced budget fully covers all of the following activities:

- 20 country surveys
- Dissemination activities in 20 countries
- All Year 2 Outreach and Capacity Building Activities; and
- Partial Outreach Activities in Year 3

Contracting with AB Partners

Except for the outreach and workshop budgets, other R4 Survey planning, budgeting and contracting activities have been largely concluded. Contracts were signed and finalized with the Core & National Partners as follows:

CDD-Ghana concluded contracts for R4 activities with the following National Partners:

- Afrosondagem-Cape Verde
- Subah Belleh-Liberia
- Cleen/PSI-Nigeria
- REPOA-Tanzania
- Wilsken Agencies-Uganda
- PSI-Ghana
- IDS-Kenya

CDD-Ghana, the headquarters of Afrobarometer entered into contracts with Core Partners IREEP-Benin and Idasa-South Africa to cover surveys in their respective countries.

IREEP subsequently signed contracts with the following National Partners (AB Francophone countries):

- G.R.E.A.T. - Mali
- GERCOP/UGB- Senegal
- COEF Ressources, DIAL, Centre de recherche européen en économie du développement-Madagascar
- CDG -Burkina Faso

Idasa signed contracts with the following National Partners (AB Southern Africa countries):

- Sechaba Consultants: Lesotho
- DPAS: University of Botswana - Botswana
- Citizen Surveys: South Africa
- RMS: Namibia
- Steadman Group: Zambia
- CSR: Malawi
- CAP: Mozambique

Afrobarometer R4 Survey Accomplishments

The Afrobarometer Network is meeting its target of completing all fieldwork within one calendar year.

- Afrobarometer Round 4 field surveys have been completed, data analyzed, and main findings disseminated to national stakeholders in Benin, Cape Verde, Ghana, Madagascar, Nigeria, Senegal, and Tanzania. While waiting to do formal dissemination, Uganda has presented the democracy related R4 results to the Uganda Donor Democracy Working Group at their annual program meeting.

- In some cases, such as Ghana and Tanzania, Round 4 Country Bulletins (Economic Conditions in Ghana, 2008; Popular Attitudes to Democracy in 2008; How Ghanaians rate the performance of the NPP administration; and Popular Opinions on Local Government and How Tanzania view East Africa Community) have been published on the AB Website. Other countries (Tanzania, Nigeria, Madagascar and Benin) that have completed dissemination are reviewing their Briefs for publication on the website.
- Field work to capture data has been completed, data analysis and preparation of Country Bulletins and dissemination to national stakeholders are ongoing or about to be done in Burkina Faso, Botswana, Kenya, Lesotho, Malawi, South Africa and Namibia.
- Fieldwork is ongoing in Liberia and Mozambique as planned, while preparations for field work are ahead of scheduled completion date of December 2008 in Mali. Liberia, which is undertaking Afrobarometer survey for the first time, had a successful pre-test. The team is currently in the field conducting the survey.
- The Zimbabwe survey had been postponed to 2009 pending the resolution of political and security issues in the country.

Capacity Building in the Network

During the reporting period, the Afrobarometer convened a one week Briefs writing workshop at the University of Cape Town (December 08-13, 2008). The workshop aimed at building human capacity for data analysis, report writing, and public presentation. The workshop involved 11 participants from the AB Network, plus instructors from UCT and IDASA. The workshop was practical and enabled participants to produce AB Briefs at the end of the workshop. The Summer Schools went extremely well, attracting high praise from the participants and instructors alike.

Other Activities

Other activities undertaken in partial fulfillment of the AB 4 goal of continuing to build institutional capacity for scientific analysis in Africa include the following:

Afrobarometer Data Management

Francis Kibirige continues to enhance data management functions for the AB Network as a whole. He takes over the role of second level reviewer after Core Partner reviews and cleaning with NPs. MSU had provided this second level review in the past (i.e. data cleaning, Summary of Results production).

Partner Technical Support

The Core partners (CDD-Ghana, IDASA and IREEP) together with MSU and UCT have provided technical support to AB National Partners in data management, editing of Country Briefs. Experienced AB National Investigators were also contracted to provide technical assistance to others. For instance, the NI from Cape Verde is currently in Mozambique providing technical support for the fieldwork.

Dissemination and Outreach

In addition to the post-survey dissemination events in each country as mentioned above, the Afrobarometer Network makes survey results available via a variety of fora and reporting formats. During the current report period, the project has produced 10 Working Papers (including both country and thematic reports) and 7 Briefing Papers, and a range of other publications, all of which are available on the Afrobarometer website (www.afrobarometer.org).

Briefing Papers

- No.51 Popular Attitudes to Democracy in Ghana, 2008
- No.50 Economic Conditions in Ghana in 2008
- No.49 How Ghanaians Rate The Performance Of The NPP Administration
- No.48 Ethnicity and Violence in the 2007 Elections in Kenya

Working Papers:

A full listing is available on the project web site.

Outreach Events (July 2008-December 2008)

The Afrobarometer Outreach Coordinator at IDASA, Mxolisi Sibanyoni, who covers the Southern Africa region, frequently made presentations on AB findings to a wide range of groups throughout the region, including during this reporting period in Zambia, Malawi, Mozambique and South Africa. He continues to develop contacts and networks to extend AB outreach. For example, in Zambia he recently participated in conducting Inwent training programs, which were attended by high level government policy makers as well as representatives from civil society. Several members of the Network have made presentations in various fora and workshops using Afrobarometer data results. For example, The Zambian NI made presentations on local government at the annual workshop of the National Economic Group in Zambia.

Afrobarometer and Gender

AB is committed to the participation of women at all levels of the Afrobarometer Network. There is an increasing number of women on the personnel roll of the Core Partners, including at the Senior Management Level. The two Deputy Directors for Round 4 are both women (Dr. Carolyn Logan and Dr. Godbertha Kinyondo). The new Afrobarometer Programme Manager at IDASA, Zenobia Ismail, is a woman, as is one of the Programme Managers at CDD-Ghana, Edem Selormey. The Network's new M&E Manager is also a woman. However, at the National Partner level there has been less progress: Professor Winnie Mitullah is National Investigator in Kenya, Shola is National Investigator in Nigeria and Deolinda Reis is a Co-National Investigator for Cape Verde. Masuma Mamdani, former NI for Tanzania, continues to be involved in Afrobarometer related work at REPOA. The AB continues to strongly encourage National Partners to ensure that women are well represented on their teams of Field workers and Field Supervisors.

**REPORT OF THE PROJECT MANAGEMENT UNIT
AFROBAROMETER ROUND 4 PROJECT**

The Project Management Unit presents its report and financial statements for the year ended 31 December, 2008. The results for the year are as set out in the attached financial statements.

NATURE OF BUSINESS

The Afrobarometer is a comparative series of public attitude surveys on democracy, markets and civil society in Africa. It produces scientifically reliable public opinion data, builds research capacity among African institutions, and broadly disseminates practical results.

The project aims to:

- Enhance the visibility of the Afrobarometer among African Policy Actors through the use of scientifically reliable data on public opinion in African countries
- Continue to build Institutional Capacity for Scientific Analysis in Africa and
- Expand survey database in Africa

FUNDING

The project is funded by a consortium of donors comprising:

- Swedish International Development Cooperation Agency(SIDA)
- Royal Danish Ministry of Foreign Affairs(DANIDA)
- Department for International Development (DFID)
- Canadian International Development Agency (CIDA)
- United States Agency for International Development(USAID)

ADMINISTRATION

The funds are administered by the Ghana Centre for Democratic Development through subcontracts to Afrobarometer Core partners.

These partners are:

- Institute for Democracy in South Africa (IDASA)
- Institute for Empirical Research in Political Economy (IREEP- Benin)
- Centre for Democratic Development (CDD-Ghana)

The core partners then extend contracts to National Partners (NPs) for implementation of activities. CDD Ghana contracts with National partners in Cape Verde, Ghana, Kenya, Liberia, Nigeria, Tanzania and Uganda.

IDASA contracts with National Partners in Botswana, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia and Zimbabwe.

ADMINISTRATION (CONT'D)

IREEP contracts with NPs in Benin, Burkina Faso, Madagascar, Mali and Senegal. The NPs implement the surveys with CDD Ghana, IREEP and IDASA providing quality assurance through technical support.

Funds from USAID are administered by Michigan State University (MSU).

CDD Ghana is empowered as the Project Management Unit to monitor the activities of core partners through disbursement of funds and review of the programme activities.

PROJECT MANAGEMENT UNIT'S RESPONSIBILITY

The Project Management Unit is responsible for the preparation and fair presentation of the financial statements, comprising Receipts and Expenditure 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 in accordance with Ghana Accounting Standards and in the manner required by the grant funding agreement.

The Project Management Unit's responsibilities include: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, making accounting estimates that are reasonable in the circumstances.

APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements of the project, as indicated above, were approved by the Project Management Unit on 22 September 2009.


MEMBER


MEMBER

22 September 2009

**REPORT OF THE INDEPENDENT AUDITORS
ON AFROBAROMETER ROUND 4 PROJECT
TO THE PROJECT MANAGEMENT UNIT**

Report on the Financial Statements

We have audited the financial statements of Afrobarometer Round 4 Project which comprise the Receipts and Expenditure Statement for the year ended 31 December 2008, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes as set out on pages 13 to 14, which have been prepared in accordance with the Grant Agreement.

Project Management Unit' Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements on the basis of accounting described in page 14, for the purpose of the Project Management Unit of Afrobarometer Round 4 Project. This responsibility includes: determining that the basis of accounting described in page 14 is an acceptable basis for preparing and presenting the financial statements in the circumstances designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 and 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.

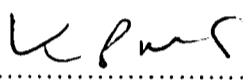
Opinion

In our opinion, the receipts and expenditure statements give a true and fair view of the project activities of Afrobarometer Round 4 Project at 31 December 2008 in accordance with the basis of accounting policies described at page 14 and in the manner required by the grant funding agreement.

**REPORT OF THE INDEPENDENT AUDITORS
ON AFROBAROMETER ROUND 4 PROJECT
TO THE PROJECT MANAGEMENT UNIT**

Other Matter – Restriction on use (and distribution)

The receipts and expenditure statements have been prepared in accordance with the basis of accounting described in page 14 for the purpose of the Project Management Unit of Afrobarometer Round 4 Project, and the receipts and expenditure statements and related auditor's report may not be suitable for another purpose. Our report is intended solely for the Project Management Unit of Afrobarometer Round 4 Project and should not be distributed to or used by parties other than the Project Management Unit of Afrobarometer Round 4 Project.


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**CHARTERED ACCOUNTANTS
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ACCRA**

22 September 2009

GHANA CENTRE FOR DEMOCRATIC DEVELOPMENT
(A Company Limited by Guarantee)
AFROBAROMETER ROUND 4 PROJECT
RECEIPT AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

PROJECT INCOME	Note	2008 GH¢	2008 US\$
Grants received for the year	2	2,371,245	2,271,170
 EXPENDITURE			
Personnel		330,982	319,789
Benefits		56,876	54,953
Supplies and Services		1,572,128	1,518,964
Travel		106,813	103,201
Equipment		40,876	39,494
Exchange Adjustment		13,561	-
		-----	-----
Total Direct Costs		2,121,236	2,036,401
Indirect Costs		179,778	173,699
		-----	-----
Total Cost		2,301,104	2,210,100
		-----	-----
Balance at 31 December		<u>70,231</u>	<u>61,070</u>



EXECUTIVE DIRECTOR

GHANA CENTRE FOR DEMOCRATIC DEVELOPMENT
(A Company Limited by Guarantee)

AFROBAROMETER ROUND 4 PROJECT
NOTES FORMING PART OF THE RECEIPT AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

1. BASIS OF ACCOUNTING

These financial statements have been prepared under the historical cost convention and Ghana National Accounting Standards.

2. ACCOUNTING POLICIES

The following accounting policies have been consistently applied in dealing with items that are considered material in relation to the company's financial statements:

a. Receipts

Receipts represent grants received from donors to finance the project activities of the Afrobarometer Round 4 Project.

b. Foreign Exchange

Transactions denominated in currencies other than the US dollar, are translated into US dollars at rates of exchange ruling at the dates of the transactions. Balances denominated in currencies other than the US dollar, are translated into US dollars at exchange rates ruling on the balance sheet date.

3. GRANT RECEIVED

Grants received during the year were as follows:	GHC	US\$
Swedish International Development Agency	712,925	682,837
Royal Danish Ministry of Foreign Affairs	550,541	527,306
Department for International Development (UK)	711,909	681,864
Canadian International Development Agency	395,870	379,163
	-----	-----
	2,371,245	2,271,170
	=====	=====

4. DURATION

The project is expected to run for a three year period starting 1 January 2008 and ending 31 December 2010.