



REPUBLIC OF GHANA

## MINISTRY OF FINANCE

*In case of reply, the number and date of this letter should be quoted*

Our Ref: MoF/BDRU/01/21/BC.1

Your Ref:

Tel No: 0303-662448

22<sup>nd</sup>  
..... April, 2021

### BUDGET PREPARATION CALENDAR FOR THE 2022-2025 FINANCIAL YEAR

I forward for your information, the 2022-2025 Budget Preparation Calendar which outlines the programmes required for effective budget development.

2. To enable us deliver on our mandate, all Ministries Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) are entreated to acquaint themselves with the timelines in the Calendar. There is an enormous volume of work to be executed in the 2022-2025 Budget development, hence the Ministry will regularly notify your outfit with respect to all activities that will require your participation and contribution.
3. The Ministry has also included relevant underpinning legal provisions for ease of reference.
4. Colleague Ministers are kindly entreated to familiarize themselves with the content of the Calendar and the relevant provisions in order to ensure compliance with the provisions and also bring same to the attention of your officers.
5. I appreciate your continuous support and cooperation over the years.
6. Thank you.

**KEN OFORI-ATTA  
MINISTER**

**ALL HONOURABLE MINISTERS  
ALL METROPOLITAN/MUNICIPAL  
DISTRICT CHIEF EXECUTIVES**

Cc: Chief of Staff, Office of the President  
All Chief Directors  
All Heads of Public Institutions  
Ag. Director of Budget, MoF  
All Directors, PPME





REPUBLIC OF GHANA

## MINISTRY OF FINANCE

# BUDGET PREPARATION CALENDAR FOR 2022-2025 FINANCIAL YEAR

MINISTRY OF FINANCE  
BUDGET DIVISION

APRIL, 2021





REPUBLIC OF GHANA

## MINISTRY OF FINANCE

### BUDGET PREPARATION CALENDAR FOR THE 2022-2025 FINANCIAL YEAR

S/N	PERIOD	ACTIVITIES	UNDERPINNING LEGISLATION
1	April	Publication and circulation of the 2022-2025 Budget Preparation Calendar	PFM Act, 2016 (Act 921); 101 (1)(n) and Administrative Instructions
2	April	Publication of the 2021 Budget Implementation Instructions	PFM Regulations, 2019 (L.I. 2398); 62 (1)
3	April-May	Review of the 2021 Macro-Economic Framework	PFM Act, 2016 (Act 921); 15
4	April-May	Review and Update of the Medium Term Debt Strategy for 2022-2025 Budget	PFM Act, 2016 (Act 921); 72 (3)
5	April-May	Engagement with Stakeholders on 2022 revenue measures	PFM Act, 2016 (Act 921); 21 (1)(a)
6	April-May	Salary Negotiations with Labour	PFM Act, 2016 (Act 921); 19 (1)(a)
7	April-May	Engagement with Independent Governance Institutions	PFM Act, 2016 (Act 921); 21 (1)
8	April-May	Preparation of 2022-2025 Fiscal Strategy Document	PFM Act, 2016 (Act 921); 15
9	April-May	Engagement with Economic Management Team/Advisory Council / other relevant stakeholders on 2022-2025 FSD submission and approval	PFM Act, 2016 (Act 921); 21 (1)
10	May-June	Preparation and distribution of 2022-2025 Budget Preparation Guidelines	PFM Act, 2016 (Act 921); 20 (1)(a)
11	July	Preparation and presentation of the 2021 Mid-Year Fiscal Policy Review of the 2021 Budget to Parliament	PFM Act, 2016 (Act 921); 28 (1)
12	July-August	Advertise for Public inputs into the 2022-2025 Budget Statement and Economic Policy from stakeholders	PFM Act, 2016 (Act 921); 21 (1)
13	July-August	Preparation of Half Yearly Report	PFM Act, 2016 (Act 921); 34 (1)





REPUBLIC OF GHANA

## MINISTRY OF FINANCE

14	July-August	Organization of Production Workshops on the 2022-2025 Budget	PFM Act, 2016 (Act 921); 21
15	August-September	Hold 2022-2025 Budget Hearings	PFM Act, 2016 (Act 921); 21 (1) (b)
16	August-September	Presentation of Draft 2022-2025 Budget Statement and Economic Policy to Cabinet	PFM Act, 2016 (Act 921); 21 (1)
17	September-October	Approval and feedback from Cabinet on draft 2022-2025 Budget Statement and Economic Policy	PFM Act, 2016 (Act 921); 21
18	October-November	Preparation of Medium Term Debt Strategy and the Debt Sustainability Analysis for 2022-2025 Budget	PFM Act, 2016 (Act 921); 59 (3)
19	November	Finalization and presentation of 2022-2025 Budget Statement and Economic Policy Document	PFM Act, 2016 (Act 921); 21 (3)
20	November	Parliamentary Engagements (Policy Debates, Meeting With Select Committee Members, Passing of Appropriation Bill)	PFM Act, 2016 (Act 921); 22 (1)
21	November	Presentation of the Annual Report on the Petroleum Account and the Ghana Petroleum Funds to Parliament	PRMA Act, 2015 (Act 815); 15 (1)
22	November	Annual Report on the collection of and utilization of the Africa Union 0.2 percent Import Levy	Section 7 of the African Union Import Levy Act, 2017 (Act 952)
23	November	Initiate Processes towards the Preparation and Submission of the 2021 Report on the Energy Sector Levy	ESLA Act, 2015 (Act 899); (6)
24	November	Presentation of Revenue Bills and Passage by Parliament	PFM Act, 2016 (Act 921); 21 (6)
25	November-December	Preparation and Finalization of citizens budget for 2022-2025 Budget Statement	PFM Act, 2016 (Act 921); 21 (1)
26	November-December	Loading of 2022-2025 Budget Estimates on GIFMIS and Publication of 2022-2025 Budget Estimates	PFM Regulations, 2019 (L.I. 2398); 21
27	December	Dissemination of 2022-2025 Budget Statement	PFM Act, 2016 (Act 921); 21 (1)



