



REPUBLIC OF GHANA

MINISTRY OF FINANCE

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Date.....24th...., SEPTEMBER, 2024

GUIDELINES FOR THE PREPARATION OF THE 2025-2028 BUDGET

Pursuant to Article 179(1) of the 1992 Constitution, Section 20(1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 20(3) of the Public Financial Management Regulations, 2019 (L. I. 2378), the 2025-2028 Budget Preparation Guidelines is being circulated to Heads of Covered Entities and members of Budget Committees for compliance.

2. With 2024 being an election year, both a draft Budget Statement and Economic Policy for 2025 and a three months' "Expenditure in Advance of Appropriation" (Vote on Account) will be prepared. The "Expenditure in Advance of Appropriation" will be laid in Parliament for consideration by 15th November 2024, while the full Budget Statement and Economic Policy Statement of Government for the 2025 financial year will be presented to Parliament by the first quarter of 2025.

3. The Guidelines provide instructions on the processes and procedures for the preparation of the 2025 Budget of Covered Entities, policy priorities for the medium-term, including the IMF-Supported Post COVID-19 Programme for Economic Growth (PC-PEG), expenditure ceilings for 2025 and standardised templates for the preparation of the Budget.

4. In line with the above, Covered Entities are reminded to align their expenditure ceilings with the Medium-Term Development Policy Framework, the IMF-Supported PC-PEG and other priorities of Government.

5. Heads of Covered Entities are, therefore, reminded to prioritise on-going programmes and projects in the development of their budget proposals as well as ensure strict adherence to the provisional ceilings communicated.

6. Following this, Budget Hearings would be organised towards the development of the 2025-2028 Budget as indicated in the Appendix of the Guidelines. MDAs are urged to adhere to the timelines communicated and are also required to attend the engagements together with their respective Statutory Fund Managers, State Owned Enterprises and Agencies.

7. Chief Directors are encouraged to comply with the directives outlined in the Guidelines and ensure timely submission of relevant budget documents to bdru@mofep.gov.gh three working days prior to your scheduled Hearings.
8. Counting on your cooperation.



DR. MOHAMMED AMIN ADAM (MP)
MINISTER

ALL SECTOR MINISTERS
ALL REGIONAL MINISTERS
HEADS OF INSTITUTIONS
ALL CHIEF EXECUTIVES (MMDAs)

Cc: H. E. The President, Jubilee House
H. E. The Vice President, Jubilee House
The Chief of Staff, Jubilee House
The Hon. Minister of State, MoF
The Hon. Deputy Ministers, MoF
The Director-General, NDPC
The Head of Civil Service
The Auditor-General
The Dir. Gen., Internal Audit Agency
The Controller and Acct.-General
The Head of Local Govt. Service
All Chief Directors
The Coordinating Directors, MoF
The Ag. Director of Budget, MoF
All Heads of Departments / Agencies
All Regional Coordinating Directors
All Regional Budget Analysts
All Regional Econ. Planning Officers
All District Coordinating Directors
All District Budget Officers



REPUBLIC OF GHANA

MINISTRY OF FINANCE

2025-2028 Budget Preparation Guidelines



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Acronyms and Abbreviations

AAP	Annual Action Plan
ABFA	Annual Budget Funding Amount
ABR	Automatic Bank Reconciliation
AfCFTA	African Continental Free Trade Area
BOST	Bulk Oil Storage and Transportation Company Limited
CAPEX	Capital Expenditure
CF-DSSI	Common Framework for Debt Treatment Beyond the Debt Service Suspension Initiative
CIEA	Composite Index of Economic Activity
CoA	Chart of Accounts
Cocobod	Cocoa Board
DACF	District Assemblies Common Fund
DACF-RFG	District Assemblies Common Fund-Responsive Factor Grant
DCMIS	Development Cooperation Management Information System
DMTDP	District Medium-Term Development Plan
DPs	Development Partners
ESLA	Energy Sector Levies and Accounts
FDI	Foreign Direct Investment
GETFund	Ghana Education Trust Fund
GHANEPS	Ghana Electronic Procurement System
GIADEC	Ghana Integrated Aluminium Development Corporation
GIFMIS	Ghana Integrated Financial Management Information System
GIIF	Ghana Infrastructure Investment Fund
GoG	Government of Ghana
GRIDCO	Ghana Grid Company Limited
GSS	Ghana Statistical Service
HRMIS	Human Resource Management Information System
IGF	Internally Generated Fund
IMF	International Monetary Fund
IPCs	Interim Payment Certificates
KPIs	Key Performance Indicators
L.I.	Legislative Instrument
LEAP	Livelihood Empowerment Against Poverty
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCDs	Metropolitan, Municipal and District Coordinating Directors
MMDCEs	Metropolitan, Municipal and District Chief Executives
MoF	Ministry of Finance
MoU	Memorandum of Understanding
MPs	Members of Parliament
MTDP	Medium-Term Development Plan
MTEF	Medium-Term Expenditure Framework
MTRS	Medium-Term Review Strategy
NACAP	National Anti-Corruption Action Plan
NHIS	National Health Insurance Scheme
MTNDPF	Medium-Term National Development Policy Framework

NTR	Non-Tax Revenue
OCC	Official Creditor Committee
PBB	Programme Based Budgeting
PC-PEG	Post COVID-19 Programme for Economic Growth
PCs	Public Corporations
PFM	Public Financial Management
PIM	Public Investment Management
PIPs	Public Investment Plans
PO	Purchase Order
PoP	Portfolio of Projects
PPA	Public Procurement Authority
PPPs	Public-Private Partnerships
PRMA	Petroleum Revenue Management Act
RCCs	Regional Coordinating Councils
RIAP	Revenue Improvement Action Plan
RIB	Regional Integrated Budget
SDGs	Sustainable Development Goals
SHS	Senior High School
SME GO	SME Growth and Opportunity
SMEs	Small and Medium-Sized Enterprises
SOEs	State-Owned Enterprises
SoQ	Seal of Quality
UNICEF	United Nations International Children's Emergency Fund
WASH	Water, Sanitation and Hygiene
WEO	World Economic Outlook

SECTION ONE: INTRODUCTION

1. The 2025-2028 Budget Preparation Guidelines is issued to facilitate the preparation of the Budget by Covered Entities in accordance with Article 179 (1) of the 1992 Constitution, Section 20 of the Public Financial Management Act, 2016 (Act 921) and Section 122 of the Local Governance Act, 2016 (Act 936).
2. The Budget Guidelines outlines:
 - Government policy priorities for the medium-term, including the IMF-Supported Post COVID-19 Programme for Economic Growth (PC-PEG);
 - Processes, instructions and procedures for budget preparation;
 - Medium-Term Expenditure Ceilings; and
 - Standardised templates for the preparation of the Budget.
3. Heads of Covered Entities are reminded that 2024 is an election year, and in accordance with Article 180 of the 1992 Constitution as well as Section 23 of the Public Financial Management Act, 2016 (Act 921), a draft Budget Statement and Economic Policy will be prepared, while an Expenditure in Advance of Appropriation (Vote on Account), covering the first three months of 2025, will be laid before Parliament not later than 15th November 2024. The full Budget Statement and Estimates for 2025 and the medium-term will be presented before the close of the first quarter of 2025.
4. Covered Entities should, therefore, place emphasis on the first three months' budget of their annual estimate, as this is what Parliament will consider and approve.
5. Heads of Covered Entities must ensure strict adherence to these guidelines.
6. Covered Entities are reminded that, Ghana is in the second year of implementing the 3-year IMF-supported Post COVID-19 Programme for Economic Growth (PC-PEG). This is consistent with Government's commitment to fiscal consolidation and inclusive growth.

Focus of the 2025 Budget and the Medium-Term

7. In alignment with the IMF-Supported PC-PEG, Government will continue to implement initiatives aimed at restoring and sustaining macroeconomic stability, achieving debt sustainability and fiscal consolidation, supporting structural reforms and promoting strong and inclusive growth, while protecting the poor and vulnerable. The 2025 Budget will prioritise:
 - macroeconomic stability and public debt sustainability;
 - entrepreneurship and export-led growth strategy through economic diversification;
 - private investment, growth and job creation through reforms;
 - strengthening social safety nets for the most vulnerable;
 - domestic revenue mobilisation and improve the efficiency of public spending;

- deep structural reforms to address structural issues; and
 - implementation of a tight monetary policy regime to restore price stability.
8. For the 2025 financial year, Government will continue to:
- Implement the SME Growth and Opportunity (SME GO) Programme to connect SMEs with resources, expertise, and opportunities;
 - implement key government social intervention programmes such as Livelihood Empowerment Against Poverty (LEAP), Capitation Grant, Free SHS, Ghana School Feeding Programme, National Health Insurance Scheme (NHIS), amongst others;
 - pursue growth interventions including promoting entrepreneurship to support private sector development and agriculture;
 - prioritise the completion of ongoing infrastructural projects, including roads, railways, energy, water and sanitation, health and housing;
 - pursue export promotion efforts targeted at both traditional and non-traditional exports with emphasis on Strategic Anchor Industries (automotive assembly programme, textiles etc.);
 - improve agricultural productivity through modernisation, mechanisation, fisheries and aquaculture development, and the development of the agricultural value chain; and
 - pursue investment promotion to attract strategic investment and boost Foreign Direct Investment (FDI) and position Ghana to take full advantage of the African Continental Free Trade Area (AfCFTA).

SECTION TWO: MACROECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Macro Economic Developments

Summary of Global Economic Development

9. The global economic recovery from the COVID-19 pandemic, Russia's invasion of Ukraine, and the cost-of-living crisis is proving surprisingly resilient. The IMF's July update of the World Economic Outlook (WEO) projects global growth at 3.2 percent in 2024 and 3.3 percent in 2025. However, varied momentum in activity at the turn of the year has somewhat narrowed the output divergence across economies as cyclical factors wane and activity becomes better aligned with its potential. Global headline inflation is expected to fall from an estimated 6.8 percent in 2023 (annual average) to 5.8 percent in 2024 and 4.4 percent in 2025.

Summary of Domestic Economic Development

10. On the domestic front, the latest estimates from National Accounts Statistics published by Ghana Statistical Service (GSS) in June 2024 show that the overall real GDP growth for the first quarter of 2024 was 4.7 percent, up from 3.1 percent recorded for the same period in 2023. Although half-year GDP data has not yet been released by the Ghana Statistical Service (GSS), recent data on Composite Index of Economic Activity (CIEA) published by the Bank of Ghana indicate a sustained pickup in economic activities. The real CIEA recorded an annual growth of 3.3% in May 2024 up from 2.1% in Q1 of 2024, compared to a contraction of 3.7% in May 2023.
11. Headline Inflation declined to 20.9 percent in July 2024 from 22.8 percent in June 2024 mainly on account of deceleration in both Food and Non-Food prices. Food inflation declined by 2.5 percentage points to 21.5 percent in July 2024 from 24.0 percent in June 2024. Non-Food inflation declined by 1.1 percentage points to 20.5 percent in July 2024 from 21.6 percent in June 2024. Similarly, Month-on-month inflation for July 2024 decreased to 2.1 percent down from 2.9 percent recorded for June 2024. Money market interest rates since the beginning of 2024 have witnessed a decline, with the 91-day and 182-day Treasury Bill rate standing at 24.79 percent and 26.68 percent as of end August 2024 after reaching 29.4 percent and 31.95 percent at the end December 2023 respectively.
12. The Cedi has relatively stabilized against major trading currencies since the beginning of the year. However, recent times have seen some pressures on the Cedi but has since eased. Year-to-date depreciation of the cedi against the US\$ was 21.8 percent as at end August 2024, compared to 22.2 percent recorded in the same period in 2023. The cedi's depreciation is, however, easing as the month-on-month depreciation against the US\$ improved significantly from 6.1 percent in May 2024 to 3.1 percent in June 2024, and further improved to 2.1 percent in July 2024.

13. The implementation of the 2024 Budget from Jan-June 2024 shows that Total Revenue and Grants at the end of the period amounted to GH¢74.7 billion (7.1% of GDP), 1.9 percent below the programmed target of GH¢76.1 billion (7.2% of GDP), representing a nominal year-on-year growth of 24.1 percent. Total Expenditures (commitment) amounted to GH¢95.9 billion (9.1% of GDP), 8.4 percent below the budgetary provision of GH¢104.8 billion (10.0% of GDP). The revenue and expenditure performance over the period resulted in the following fiscal balances:
- the overall budget deficit (on commitment basis) was GH¢21.3bn (2.0% of GDP), against the target of GH¢28.7bn (2.7% of GDP);
 - the Primary balance (on commitment basis) for the period was a deficit of GH¢2.4bn (0.2% of GDP), against the deficit target of GH¢2.4bn (0.2% of GDP);
 - the overall cash budget deficit was GH¢36.1bn (3.4% of GDP), against the target of GH¢35.1bn (3.3% of GDP); and
 - the corresponding Primary balance (on cash basis) for the period was a deficit of GH¢17.1bn (1.6% of GDP), against the programmed deficit of GH¢8.8bn (0.8% of GDP).

2024 Revised Macroeconomic Framework

14. Based on the latest economic developments, both domestic and global, including the impact of the debt restructuring, as well as adjustments to revenues and expenditures reflecting developments in the first half of 2024, the macroeconomic framework was revised to sustain the positive outlook and address emerging challenges. The revised projections indicate a stronger outlook for both overall and non-oil GDP for 2024. Overall GDP is expected to end 2024 at 3.1 percent, while non-oil GDP growth is projected at 2.8 percent compared to initial projections of 2.8 percent and 2.1 percent, respectively. End-period inflation is anticipated to follow a disinflationary trend, gradually declining to 15 percent by the end of 2024.
15. The revision to the 2024 Fiscal Framework in the 2024 Mid-Year Review of Government's Fiscal Policy generally reflects changes in key macroeconomic variables such as GDP and inflation as well as the impact of external debt restructuring on the fiscal framework. Consequently, Total Revenue and Grants have been revised upward by 0.5 percent to GH¢177,220 million (17.4% of GDP) in 2024, from the 2024 Budget target of GH¢176,414 million (16.8% of GDP), largely reflecting increase in Non-Tax Revenue. Total Expenditure (commitment) has been revised downward by 2.1 percent, to GH¢219,749 million (21.5% of GDP) from the original budget projection of GH¢226,681 million (21.6% of GDP). This revision is largely on the back of Interest Payments which has been revised downwards by GH¢7,934 million to reflect the impact of the external debt restructuring on external interest payment.
16. The revised estimates for Total Revenue & Grants and Total Expenditure (commitment) result in an overall balance on a commitment basis of a deficit of GH¢42,529 million (4.2% of GDP), down from the originally approved 2024 Budget deficit target of GH¢50,267 million (4.8% of GDP). The corresponding

primary balance on commitment basis is a surplus of GH¢5,469 million (0.5% of GDP), compared to the 2024 Budget estimate of a surplus of GH¢5,666 million (0.5% of GDP). On cash basis, the Overall balance is a deficit of GH¢54,142 million (5.3% of GDP), down from the GH¢61,880 million (5.9 percent of GDP) programmed in the 2024 budget. The corresponding Primary balance on cash basis is a deficit of GH¢6,144 million (0.6% of GDP) down from the 2024 Budget estimate of a deficit of GH¢5,947 million (0.6% of GDP).

Medium-Term Macroeconomic Framework

17. Ghana's economy is expected to become more resilient to external shocks as government continues to implement the policies and interventions under the IMF-Supported PC-PEG. Overall GDP is projected to improve from the revised projection of 3.1 in 2024 to 4.4 percent in 2025 and reach 5.0 percent by 2028. Non-Oil Real GDP is projected to improve from the revised projection of 2.8 percent in 2024 to 4.5 percent in 2025 and reach 5.0 percent by 2027 and beyond.
18. In the medium term, monetary policy will aim to restore price stability. Inflation is expected to trend down toward the medium-term target of 8 ± 2 percent by end-December 2025. A tight monetary policy stance, favourable base effects, relative stability in the foreign exchange market, and a favourable food harvest are expected to offset inflationary pressures in the near term.
19. Over the medium term, fiscal consolidation will remain a central pillar of the government's fiscal strategy, in alignment with the objectives of the IMF-supported programme. The fiscal consolidation plan targeted a cumulative fiscal adjustment of 5.8 percent of GDP, with a significant and front-loaded adjustment of 4.0 percent of GDP implemented in 2023. The remaining 1.8 percent adjustment is expected to be completed between 2024 and 2025, with 0.8 percent of GDP in 2024 and 1.0 percent of GDP in 2025. This strategic approach reinforces government's commitment to fostering lasting fiscal discipline and maintaining debt sustainability.
20. Government's broad fiscal strategy will focus on reforms to enhance domestic revenue mobilization (through the Medium-Term Revenue Strategy), strengthen public financial management, and tackle the deep challenges in the energy and cocoa sectors. The external debt restructuring is expected to be completed in 2024, to place Ghana's debt on a sustainable path.

IMF-Supported PC-PEG Requirements for 2025

21. Government remains fully committed to continuing the implementation of the IMF-supported programme. This commitment is aimed at restoring macroeconomic stability and debt sustainability, building resilience through the implementation of wide-ranging and strong structural reforms, and laying the foundations for stronger and more inclusive growth while protecting the poor and vulnerable. The government will continue to maintain fiscal discipline by adhering to the agreed consolidation measures, while implementing key reforms in public financial management, domestic revenue mobilization, and debt restructuring.

Additionally, the government will continue to prioritize policies that protect vulnerable households and stimulate key sectors of the economy, ensuring that the benefits of the programme contribute to long-term economic development.

22. All MDAs, MMDAs, and SOEs are expected to adhere strictly to the policy on the non-accumulation of arrears and/or payables to suppliers. This policy remains a crucial component of the Programme requirements and will continue to be relevant in 2025 and throughout the medium-term. Ensuring compliance will not only enhance fiscal discipline but also promote the timely settlement of government obligations, strengthening the overall economic framework and supporting the broader objectives of the Programme.
23. Some of the other key reforms to be implemented in 2025 include:
 - The onboarding of 549 MDAs and MMDAs spending unit accounts into GIFMIS by end-March 2025;
 - The implementation of Government's strategy to streamline statutory funds including by merging with their line ministries the statutory funds identified as redundant by end-June 2025;
 - Completing the integration of the HRMIS system with GIFMIS and the Payroll system to strengthen control on "ghost names", promotions, hiring and payroll costs;
 - Rolling out the Automatic bank reconciliation (ABR) functionality for GIFMIS-linked accounts;
 - Complete the functional review of selected MDAs that will guide in calibrating public sector wages so as to better balance burden sharing, productivity, and capacity to pay by end-June 2025; and
 - Perform a mid-implementation review of the Medium-Term Review Strategy (MTRS) by end-June 2025 to assess progress compared to the initial objectives (e.g., timeline, yield of the adopted reform) and identify timebound corrective actions, if needed.
24. Similarly, all MDAs, MMDAs and SOEs are expected to pursue and complete all structural reforms that have been communicated to them.

Ghana's Debt Restructuring and Implications for 2025 Budget

25. In December 2022, Ghana formally requested debt treatment under the G20 Common Framework for Debt Treatment Beyond the Debt Service Suspension Initiative (CF-DSSI) and subsequently suspended debt servicing on selected external debt, excluding multilateral debt and new debts contracted after the 31st December 2022 cut-off date.
26. Ghana's official bilateral creditors, operating under the auspices of the Paris Club, established an Official Creditor Committee (OCC) on 12th May 2023 to negotiate the restructuring of Ghana's official bilateral debt. An agreement in principle regarding the restructuring parameters was reached on 12th January 2024 and a consensus on the content of an MOU was reached on 11th June 2024.

27. On 5th September 2024, Ghana successfully launched an Exchange Offer to exchange outstanding Eurobonds of US\$13.1 billion for new notes. This led to the consent solicitation process which relies on the full support of the bondholder community to achieve high participation levels and proceed with the debt exchange in early October. This launch follows the Agreement in Principle reached with the Eurobond holders' representatives on 24th June 2024.
28. The launch of the Eurobond offer and the MOU with the OCC mark significant step towards the completion of the external debt restructuring programme.
29. A key aspect of the MOU with the OCC is the limit on disbursement of US\$250 million (including commercial loans) for 2025. Consequently, the IMF has introduced a new structural benchmark to be assessed annually limiting disbursement for 2025 to not more than US\$250 million. This limit requires Ghana to prioritise ongoing externally funded projects.
30. The Ministry of Finance is currently engaging bilateral creditors to prioritise ongoing projects. This will ensure that critical projects continue to receive the necessary funding while the government of Ghana continues to maintain control over disbursements within the set limit.
31. As a result, we entreat all covered entities to prepare their 2025 budget without the externally funded CAPEX as the Ministry of Finance continues to engage creditors on the prioritisation of projects. Information will be given to covered entities when the prioritisation exercise is completed.

SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2025-2028 BUDGET

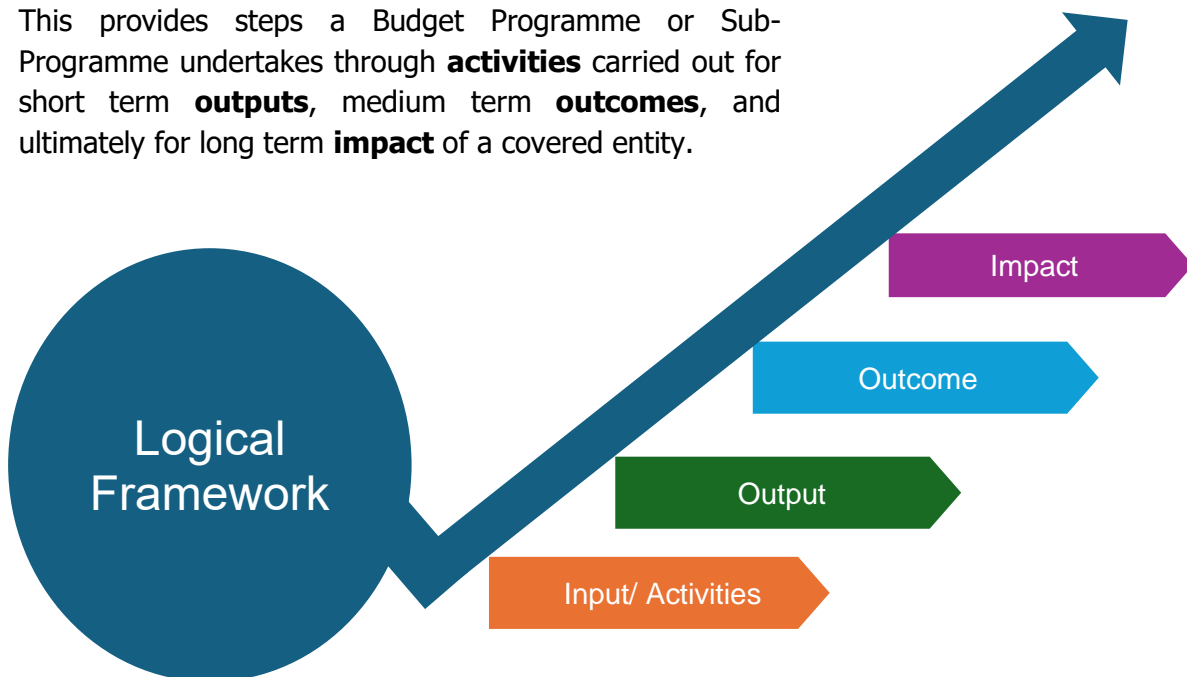
Programme Based Budgeting (PBB)

32. The 2025-2028 budget estimates will be developed using the Programme Based Budgeting (PBB) format in line with Article 179(2)(a) of the 1992 Constitution.
33. Budget programmes of Covered Entities should show evidence of linkage in service delivery in the estimates. It should have output indicators that are clearly linked to the outcomes, programme and sub-programme as well as the adopted policy objectives (results framework) as shown in Figure 1.

Figure 1: PBB Logical Framework for Budget Programmes

Logical Framework

This provides steps a Budget Programme or Sub-Programme undertakes through **activities** carried out for short term **outputs**, medium term **outcomes**, and ultimately for long term **impact** of a covered entity.



34. Covered Entities are reminded not to change their Programme Structure. Entities that require changes to their Programme Structure should request in writing to the Minister for Finance for consideration.

Structure of Programme Based Budget(PBB) Documents

35. PBB documents of Covered Entities should be presented in four main parts:

Part A

36. This part should cover the broad strategic overview of the Covered Entity, showing a clear linkage between the policy objectives adopted from the Medium-Term National Development Policy Framework (MTNDPF), and their key performance indicators to improve service delivery.

37. Part A should, therefore, be organised as follows:

- Adopted Policy Objectives in the MTNDPF;
- Goal of the Covered Entity;
- Core Functions;
- Policy Outcome Indicators and Targets (as shown in Table 1);
- Expenditure Trend (January 2022 to December 2023);
- 2024 Budget Expenditure Performance - January to September (summarised in a tabular form as shown in Table 2); and
- Key Achievements for 2024 (include pictures, if any).

Table 1: Policy Outcome Indicators and Targets

Outcome Indicator	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value

Table 2: 2024 Budget Expenditure Performance by Economic Classification

Expenditure Item / Funding Source	2024 Approved Budget	Releases (End –Sept 2024)	Actual Expenditure	Variance 1	Variance 2
	A	B	C	D=A-B	E=B-C
Compensation of Employees					
<i>GoG</i>					
<i>IGF</i>					
Goods & Services					
<i>GoG</i>					
<i>ABFA</i>					
<i>IGF</i>					
<i>DP Funds</i>					
CAPEX					
<i>GoG</i>					
<i>ABFA</i>					
<i>IGF</i>					
<i>DP Funds</i>					
Total					

Part B

38. This part of the PBB should focus on the implementation of Government policies through Budget Programmes and Budget Sub-Programmes. It should also provide information on performance indicators and targets for Budget Programmes and Budget Sub-Programmes.
39. **Budget Programmes and Sub-Programmes:** Covered Entities should provide a brief narrative of the objective, major services and activities undertaken to deliver Budget Programmes and Sub-Programmes. It should also contain information on staff strength, source of funding and organisational entities delivering the Budget Programme or Sub-Programme.
40. **Key Performance Indicators (KPIs):** Based on the implementation of the appropriate standardised operations and projects, KPIs should be presented with targets that directly measure the delivery of the stated outputs. Covered Entities should provide actuals for the previous years (2023-2024) as well as projections for 2025-2028 medium-term as shown in Table 3. Covered Entities should ensure a linkage between their operations and projects, results statements and their Budget Programme and Sub-Programme objectives.

Table 3: Output Indicators and Targets

Main Output	Output Indicator	Past Years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual				

Part C

41. This part should present the Covered Entity's estimates by Budget Programmes and Sub-Programmes as well as economic classification. Covered Entities should provide reports generated from the GIFMIS Budget Module (Hyperion) after costing the Budget Programmes and Sub-Programmes.

Part D

42. This part of the Programme Based Budget document presents a list of approved projects, generated from the Public Investment Management System, to be implemented in the medium-term.
43. Soft copies (pdf) of PBB documents for 2024 and previous years are on the Ministry of Finance website (www.mofep.gov.gh) for ease of reference. MS Word versions of the PBB documents will be made available upon request through bdru@mofep.gov.gh. Covered Entities are expected to review the narratives of their respective Budget Programmes and Sub-Programmes as well as Key Performance Indicators.

Budgeting for Compensation of Employees

44. Covered Entities are to budget for Compensation of Employees using the CoA available at www.mofep.gov.gh. Covered Entities are required to strictly adhere to the policy directive that staff strength should be kept at the approved levels.

45. The Administrative Rules and Procedures for Implementing Categories 2 and 3 Allowances as well as the approved schedule for Category 4 Allowances in the Public Service should guide the preparation of the 2025-2028 Budget.
46. The following inputs are to be submitted by Covered Entities to form the basis of the discussions during the Budget Hearings:
 - payroll information using tables provided by the Ministry of Finance;
 - justification for compensation of employees related allowances;
 - plans for promotion and their implications for the budget; and
 - new recruitments and their implications for the budget, and or evidence of financial clearance using tables provided at Appendix 5.

Budgeting for Recruitment and Replacement

47. Covered Entities should obtain financial clearance before recruitment or replacement into the Public Service. Appropriate budgetary allocation must be made for recruitment, re-engagement, and contract appointment. This must be subject to the number of retirees and staff who have exited and availability of Budget in the current year.
48. Covered Entities must submit a list of staff who will retire during the 2025 financial year using the template at Appendix 5.

Budgeting for Goods and Services

49. Covered Entities are to budget using the CoA and within the ceilings provided in the Appendices. Priority should be given to critical requirements, including the following:
 - **Utilities** - including electricity, water, telephone, and internet charges;
 - **Clearance of Outstanding Claims** - using the ceilings provided in the Budget Guidelines;
 - **Subscription Payments/Contributions** - All local and international subscription payments/contributions; and
 - **Property Rate and Rent.**

Budgeting for Capital Expenditure (CAPEX)

50. In line with Regulation 28 (11) (a) of the Public Financial Management (Public Investment Management) Regulations 2020 (L.I. 2411), priority should be given to all on-going capital projects and completed projects with outstanding balances, as the first charge on the capital budgets of respective covered entities.
51. Entities who have been granted commencement for procurement of various goods, works/capital expenditure, and by their assessment, are most likely not to complete the procurement process to facilitate payment before the end of the year, are to adequately budget for them in 2025.

52. Covered Entities are required to submit the following inputs to form the basis for discussions at the Budget Hearing:
- details of all outstanding commitments and claims;
 - list of on-going projects (disaggregated by funding source, contract sum, variations, status of implementation, payment to date and proposed allocation for 2025 and the medium-term);
 - list of new projects in the pipeline programmed to be implemented from 2025 per template available at www.mofep.gov.gh (cost of project and proposed allocation for the medium term); and
 - pipeline projects which have not yet received the Minister's Seal of Quality and Cabinet's approval as at the time of budget preparation should be excluded.
53. In the preparation of the 2025 budget, Covered Entities are also required to budget for the clearance of their arrears within the expenditure ceilings provided.
54. Covered Entities will be required to budget for capital investment projects in accordance with the provisions of the PFM (Public Investment Management) Regulations, 2020 (L.I. 2411). The Regulations, among others, entreat MDAs to update and prepare Public Investment Plans (PIPs) consistent with their capital expenditure ceiling for the medium-term.

Considerations for the development of the Portfolio of Projects and Public Investment Plan

55. The PIP is a list of ongoing projects that has been prioritised out of the Covered Entities Portfolio of Projects (PoP) being executed, and new projects, irrespective of their funding source, that have been prepared, appraised, coded, and issued with a Seal of Quality (SoQ).
56. The PIP, consistent with the Medium-Term Fiscal Framework and Medium-Term Expenditure Framework should be approved by Cabinet in the case of Covered Entities and Executive Committees of local government authorities to enable for multi-year expenditure budgeting and commitments with respect to investment projects.
57. The PIP shall form the basis for capital budget discussions at the Budget Hearings. In this respect, Covered Entities must be guided by the following instructions in the development of their respective PoP and PIP:
- take stock of all ongoing projects with information on their outstanding balances, source of funding, duration of execution and status of completion, etc to develop the PoP;

- identify new projects within the sector that have gone through the project preparation process in line with L.I. 2411, and which are likely to be ready for execution before the passage of the 2025 Budget by Parliament;
 - add to their PoP, new projects that have received approval and have been issued the SoQ;
 - select projects from the PoP to develop the PIP by prioritising projects for execution based on the project prioritisation criteria;
 - prioritisation of new projects as part of the PIP must be done only if:
 - detailed designs are completed, and relevant approvals obtained;
 - land has been acquired and the corresponding compensation determined and title to the land obtained;
 - social and environmental safeguards have been dealt with, and stakeholder consultations have been conducted; and
 - detailed resource requirements including funding sources and personnel have been planned for.
58. Covered Entities must note and allocate not less than 75 percent of the CAPEX ceiling communicated in this Guidelines to fund the selected prioritised projects in the PIP. The proportion of CAPEX remaining may be allocated to other capital expenditure items including computers, furniture etc. where necessary.
59. For Development Partner funded projects, covered entities must liaise with the Treasury and Debt Management, External Resources Mobilisation and Economic Relations as well as the Public Investment and Assets Divisions of MoF to Programmeeligible projects as part of the PIP.
60. Covered entities must ensure that funding allocation to projects in the PIP does not exceed their Capex Budget Ceiling for the 2025 fiscal year, as well as that of the medium-term.
61. Covered Entities must plan the cost of developing an investment project, including the preparation of Pre-Feasibility and Feasibility Study Reports, and budget appropriately for the preliminary studies as part of their annual budget.
62. Covered Entities must note that projects that are not prioritised and allocated funding within their capital expenditure ceiling, as part of the PIP, would not receive budget appropriation and therefore no release of funds would be made to the project for implementation.
63. Covered entities should note that the appropriated capital investments projects in the PIP will be uploaded onto Ghana Integrated Financial Management Information System (GIFMIS), where budget implementation and payment of

certificates will be made. Projects that are not found in GIFMIS would not be funded.

Prioritisation and Selection Criteria into the 2025 Public Investment Plan and Budget

64. Prioritisation of projects by covered entities from their PoP into PIP must be based on the following criteria:
- projects that are 100% complete but have outstanding payment balances;
 - projects that are 85% complete or more for completion;
 - projects that require counterpart funding to support development partner-funded projects; and
 - projects that require complementary works, equipment supply, and some expansion work to become functional and fit for purpose.
65. Covered entities must also report on all projects in the PoP that are unfunded within the medium-term expenditure ceiling.

Budgeting for Public-Private Partnerships (PPPs)

66. In line with the Public Financial Management Act, 2016 (Act 921) and the Public Private Partnership Act, 2020 (Act 1039), Covered Entities are to liaise with the Public Investment and Assets Division (PIAD) of the Ministry of Finance for guidance in the implementation of Public Private Partnership (PPP) projects.
67. All Covered Entities that have executed Public Private Partnership Agreements with private entities are required to identify, estimate, budget and report on fiscal commitments and contingent liabilities arising from these projects.
68. Covered entities shall also take note and Programme any form of government support for PPP projects within the medium-term budget ceiling.

Budgeting for State-Owned Enterprises and Public Corporations

69. State-Owned Enterprises (SOEs), Public Corporations (PCs), and Ministries, Departments and Agencies (MDAs) are required to refer to, and comply with Regulations 193 to 206 of the Public Financial Management Regulations, 2019 (L.I. 2378).
70. SOEs are to implement a cap on salary adjustments of their employees, which should be lower than the negotiated base pay increase on the Single Spine Salary Structure for each year.
71. Covered Entities must note and attend Budget Hearings with Heads of SOEs and PCs. To assist with discussions, SOEs and PCs are to submit the following information:

- guarantee, and or any other government support received in 2024;
- guarantee, and or any other government support expected to be received in 2025;
- Audited Financial Statements for 2023;
- 2025 Strategic Plan including financial targets, performance indicators and major capital projects;
- Annual Financial Plan; and
- 2025 projected dividend to the State as a shareholder.

Limits on newly contracted or guaranteed external debt by the central government or public entities

72. Covered entities and State-Owned Enterprises are to note that pursuant to the IMF supported PC-PEG Programme, the following guidelines apply:

- **Limit on Contracting New Non concessional loans:** A limit of US\$50 million (in present value terms) on contracting new non-concessional loans applies to central government, all covered entities and SOEs for 2025;
- **Guarantee Prohibition:** The government will not issue any guarantee in 2025;
- **Borrowing Approval:** In accordance with the Public Financial Management Act, 2016 (Act 921), covered entities and SOEs require written approval from the Minister for Finance prior to initiating any new borrowing; and
- **External Debt Financing:** All external debt financing shall be exclusively allocated to infrastructure and self-financing projects.

Prohibition on Contracting Collateralised Debt by GoG and Public Entities

73. To mitigate fiscal risk and ensure effective fiscal consolidation, the government has set a zero ceiling limit on any collateralised debt over revenue streams or other assets for all covered entities and State-Owned Enterprises including:

- Tema Oil Refinery;
- Ghana National Petroleum Company;
- Ghana National Gas Company;
- Volta River Authority;
- Electricity Company of Ghana;
- GRIDCO;
- Ghana Water Company Limited;
- GIIF;
- Ghana Education Trust Fund (GETFund/Daakye);
- ESLA PLC;
- Ashanti Gold Corporation;
- Cocobod (excluding annual syndicated loan);
- GIADEC; and
- BOST.

74. This prohibition applies to all forms of collateralised debt, ensuring that public entities do not compromise revenue streams or asset values, and supporting Ghana's fiscal consolidation objectives.

Negotiation for a Grant

75. In accordance with Regulation 177 of the PFM Regulations, a Covered Entity, a public corporation or a state-owned enterprise that wishes to obtain a grant shall submit the proposal to the Ministry for consideration and negotiations.

MDA Non-Tax Revenue / Internally Generated Funds (NTR/IGF) Projections

76. Covered Entities shall project and submit their medium-term estimates of Internally Generated Funds (IGFs) to the Ministry of Finance.
77. In projecting the estimates of IGFs, Covered Entities shall make use of actual historical data on the frequency/quantity of the Goods/Services delivered for the past five years (2019-2023) and 2024 frequency/quantity annualised as the base year estimate for each Goods/Services (revenue item) to project the frequency/quantity for each Goods/Services for 2025-2028. The applicable fee for 2025 will be multiplied by the estimated frequency/quantity for 2025 – 2028 for each to determine the amount of revenue to be generated for the period. Note that, the 2020 fiscal year is an outlier due to the effects of the COVID-19 pandemic.
78. Projected Internally Generated Funds must be classified into amounts allowed under explicit legislative authorisation to be retained (capped retention where applicable) and amounts to be lodged into the Consolidated Fund by revenue items with the appropriate Chart of Accounts codes.
79. Projected frequency/quantity of Goods/Services to be delivered in 2025 must be broken down into months and by type of Goods/Services (revenue item) in the schedule of Appendices.
80. Covered Entities are required to submit a trend of frequency/quantity of Goods/Services delivered for the period 2021 - 2028 in the schedule at Appendix 7. Where an Entity does not have data in terms of frequency/quantity of its Goods/Services delivered in the period, it is recommended that the amount generated from each good/service be divided by the applicable rate at the time to obtain the quantity/frequency.
81. Projected retention shall be categorised into economic classification of expenditure as follows:
- Compensation of Employees (show authorisation to pay with IGF);
 - Goods and Services; and
 - CAPEX.

IGF Indicative Ceilings

82. A breakdown of the 2025 projected retention by economic classification of expenditure and by Covered Entities has been provided as per Appendix 3 as indicative ceilings to guide the preparation of the IGF expenditure budgets of Covered Entities for 2025. These ceilings are strictly indicative and will change after the annual revenue projection exercise.

Revenue Enhancement/Enforcement Legislative Framework

83. Covered Entities shall submit measures to improve IGF collections for the medium-term including introduction of new revenue activities and proposals for the review of obsolete rates, fees and charges. Additionally, Entities that have been authorised under their enabling Acts to charge fees for their services, but which fees have no legal backing under the Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080) are required to submit the fees for inclusion under the Act.
84. Covered Entities with intentions to rent out their properties, lands and buildings are required to seek approval from the Ministry of Finance in accordance with Section 157(1)(b) of the Public Financial Management Regulations, 2019 (L. I. 2378), and include the proceeds from such rentals when approved, as part of their revenue estimates for 2025 and the medium-term. Approval of the Ministry of Finance should be sought for rentals carried out before the coming into force of L.I. 2378.
85. Similarly, Entities desirous of disposing off their assets, obsolete plants and equipment, including unserviceable vehicles through public auction, are also required to seek approval from the Ministry of Finance consistent with Sections 157 and 158 of L. I. 2378, and include estimates of the proceeds from the auction as part of their revenue estimates to be lodged into the Consolidated Fund.
86. Incentives will be provided to Entities that exceed their revenue targets for the 2024 financial year.
87. Covered Entities must submit the requested information together with the projected estimates and all the assumptions underlying the projections to the Revenue Policy Division of MoF, five working days before their scheduled budget hearings.

Foreign Finance for Projects / Programmes

88. Covered Entities are reminded not to sign any Memoranda of Understanding (MoU) or contracts with Development Partners (DPs) without recourse to the Ministry of Finance as stipulated in Regulation 177 of L.I. 2378.

89. Covered Entities are also to report on all Interim Payment Certificates (IPCs) submitted by the various Contractors working on ongoing foreign finance projects/programmes and are yet to be honoured by the paying Commercial Banks.
90. Entities are also required to adequately budget for all matching (counterpart) funds for projects that require such payments. There will be no special vote for such projects.
91. Covered Entities are to ensure that all DP funded project data are accurately captured on the Development Cooperation Management Information System (DCMIS), to facilitate mutual tracking and accountability by Government and Development Partners. The DCMIS is accessible online at www.dcmis.mofep.gov.gh/ghana.
92. Failure to fully capture DP inflows may result in the inability to utilise the funds.

Guidelines for Reporting on Development Partner Aid

93. In accordance with the Government's commitment to upholding aid effectiveness principles, particularly transparency and mutual accountability, all Covered Entities are hereby reminded of their obligations under the Public Financial Management Act, 2016 (Act 921), to ensure comprehensive reporting of all financial resources, including external assistance received directly from Development Partners (DPs).
94. It has come to the attention of the Ministry of Finance that some Covered Entities have received funds directly from DPs to support sector-specific programmes and projects. These funds are often not fully reported to the Ministry of Finance, creating significant gaps in Government's ability to accurately track and report on Official Development Assistance (ODA) flows to Ghana. This situation contravenes the principle of mutual accountability and compromises the Government's fiscal planning and monitoring processes.

Reporting Requirements

95. As mandated under Section 48(1) of the Public Financial Management Act, 2016 (Act 921), which emphasizes transparency and accountability in the management of public funds, all Covered Entities receiving aid directly from DPs must report the details of such aid to the Ministry of Finance. This reporting shall include all off-budget aid, ensuring that these funds are captured within the Government's financial management and reporting systems, even if not directly administered through the Government's budgetary processes.

96. To ensure compliance with these legal requirements and to facilitate accurate reporting on aid inflows, all Covered Entities are required to provide detailed information on the following for each project or programme funded by DPs:
- **Project Title:** Name of the project or programme funded by the DP;
 - **Amount:** The total amount of funds committed by the DP;
 - **Cumulative Disbursement:** The total amount of funds disbursed to date;
 - **Disbursement Projections:** Expected disbursements for the remaining project duration, broken down annually;
 - **Start Date:** The commencement date of the project or programme;
 - **End Date:** The expected completion date of the project or programme;
 - **Location:** The geographic region(s) or area(s) of implementation; and
 - **Source of Funds:** The name of the Development Partner providing the financial support.

Off-Budget Aid Classification

97. It is important to note that all funds received directly from DPs, which are not reflected in the national budget, should be classified as off-budget aid. As per the Public Financial Management Act, 2016 (Act 921), such off-budget funds must be managed and reported in a manner that ensures fiscal discipline and alignment with the Government's financial policies.
98. Failure to report these funds will result in non-compliance with the Public Financial Management Act, 2016 (Act 921), leading to possible sanctions. The Ministry of Finance will undertake periodic reviews to ensure full adherence to these requirements.
99. The Ministry of Finance, through the External Resource Mobilisation and Economic Relations Division (ERMERD), will sensitize all DPs on the treatment of off-budget funds to facilitate compliance.

Annual Budget Funding Amount (ABFA)

100. The ABFA allocations are made in line with Section 21(4) of the PRMA, 2015, (Act 815) which requires the allocation of not more than 30 percent of ABFA receipts for Goods and Services Expenditure, and at least 70 percent of ABFA receipts to fund public investment expenditure.
101. Covered Entities that receive ABFA allocation should provide a detailed list of the programmes and projects to be funded from the allocation. In the case of on-going projects, information should include contract sum, location of the project, payments to date, stage of completion of the project and allocation for 2025 and the medium term. Where the Covered Entity wants to start a new project,

information must be provided on the contract sum and the projected multi-year commitments.

Statutory Funds Expenditure

102. Statutory Fund Agencies are mandated to submit copies of their annual reports and/or any other information to the Minister for Finance in accordance with Section 5(1)(a) of the PFM Act, 2016 (Act 921).
103. Participation in the Budget Hearings is obligatory for all Heads of Statutory Fund Agencies collectively with their respective supervising Ministries for effective deliberations on the budget proposals of the individual Funds in pursuance of Regulation 19 of the PFM Regulations, 2019 (L.I. 2378).
104. Consequently, the Fund Managers are requested to provide performance details on the approved allocation formula or programmed expenditures, as the case might be, per the attached template at www.mofep.gov.gh. Hard copies should be submitted to the Budget Office (Director of Budget, MoF) and soft copies sent electronically to Bpemu@mofep.gov.gh.

Arrears Clearance and Prevention

105. In furtherance to the implementation of the Spending Arrears Clearance and Prevention Strategy approved by Cabinet at its 53rd meeting held on Thursday, 29th June 2023, Covered Entities are required to adhere to the outlined measures in the strategy in the preparation and implementation of their budgets. This is to ensure that objectives of Government's Post COVID-19 Programme for Economic Growth (PC-PEG) and the Public Financial Management Act, 2016 (Act 921) are met.
106. As part of the measures to prevent the accumulation of further arrears, Covered Entities are required to budget for the clearance of their arrears/ outstanding claims within the ceiling provided starting with the 2025 budget.
107. Budget allocations or ceilings would be guided by the Covered Entities' outstanding commitment before any new commitments are accommodated. The outstanding commitments and claims will be the first charge on the 2025 approved allocations.
108. Following the activation of the "Blanket Purchase Order", all Covered Entities must capture their multi-year commitments/contracts in line with MTEF ceilings provided.

109. Covered Entities are to report on the status of the clearance of the stock of arrears at end 2022, 2023 and the position of total arrears including unprocessed claims as at end September 2024.
110. Furthermore, Covered Entities must ensure the use of GIFMIS for all transactions in addition to the provisions within the PFM Act and regulations on budgeting and commitments to prevent unbudgeted expenditures or committing government outside their approved limits.
111. All covered entities would be required to be on Ghana Electronic Procurement System (GHANEPS) and subsequently use the system for all procurements to enhance transparency and efficiency in the procurement of goods, works, consultancy, non-consultancy, and asset disposal.
112. The appropriate sanctions as prescribed in section 98 of Act 921 would be applied for non-compliance with these directives.

Use of GIFMIS Purchase Orders (PO)

113. All contract awards for Goods, Services and Works must be preceded by a GIFMIS generated Purchase Order (PO). Covered Entities are to note that no contract is valid without a GIFMIS generated Purchase Order and it is an offence under Section 98 of the PFM Act to issue any other purchase order outside of the GIFMIS.

Multi-Year Budget Commitment

114. Covered Entities are advised not to sign multi-year contracts without the prior written approval of the Minister responsible for Finance as contained in Section 33 of the PFM Act, 2016 (Act 921).

Tax Incentives and Exemptions

115. In accordance with article 174 (2) of the 1992 Constitution, only Parliament, on the advice of the Minister for Finance, can grant tax incentives, including tax exemptions and waivers. Covered Entities should, therefore, not grant tax incentives to investors, contractors and other stakeholders without recourse to the Minister for Finance.

OTHER BUDGET PREPARATION INSTRUCTIONS

Cash Plans

116. To improve cash flow forecast, covered entities are required to capture their cash plans on the cash plan template on the MoF website and submit their signed copies to the Budget Office (Director of Budget, MoF) and the MS Excel soft copy sent electronically to Bpemu@mofep.gov.gh. This is in line with Regulation 62 (2 & 3) of the Public Financial Management Regulations 2019, (L.I. 2378).
117. Covered entities should ensure that the cash plans are not skewed towards any month or quarter. However, covered entities with high seasonality in their operations and activities including spending, should reflect this in their cash plan.
118. Covered entities will be required to revise their cash plans on a quarterly basis to reflect the allotments received in the course of the year and remaining requirements.

Procurement plans

119. In furtherance of Public Procurement Act, 2003 (Act 663), Covered Entities are required to submit their procurement plans to the Public Procurement Authority (PPA).

Judgement Debt

120. Judgement Debt presents significant risks to effective budget implementation. Covered Entities that incur Judgement Debt will bear the full cost of the debt which will be charged to their respective budgets.
121. Should it become necessary for a contract to be terminated, the Covered Entities should seek advice from the Office of the Attorney General and Minister for Justice.
122. A Public Officer whose negligence or misconduct results in Judgement debt will be liable under Sections 96, 97 and 98 of the Public Financial Management Act, 2016 (Act 921).

Sustainable Development Goals (SDGs)

123. The SDG targets are aligned to the Medium-Term National Development Policy Framework (MTNDPF) as well as the Chart of Accounts (CoA) and are tracked in the GIFMIS Budget Module (Hyperion). Covered Entities should ensure that the right SDG targets relating to their operations are selected and costed during budgeting.

Anti-Corruption

124. All Covered Entities are required to include anti-corruption measures in their budgets and integrate them into programmes and operations in their budget estimates in line with the National Anti-Corruption Action Plan (NACAP).

Climate Change/Gender Mainstreaming

125. Covered Entities are to mainstream climate change activities into their budget by using the revised Climate Change Finance Tracking Tools. Covered Entities should use the tool to track budget allocations, including grant disbursements. Entities are also advised to budget for gender mainstreaming activities as part of their programmes.

Exchange Rate

126. Covered entities should use the prevailing inter-bank exchange rates at the time of budget preparation for foreign currency denominated expenditures and budget for bank charges associated with the transfer of foreign currency.

Budget Production Workshops

127. Production workshops will be held for all covered entities. The workshops will train members of budget committees on the instructions and processes for preparing the 2025-2028 budget as well as discuss emerging issues and the focus of government for the 2025-2028 medium-term. Details of the Budget Production Workshops would be communicated in due course.

2025 Budget Proposals and Hearings

128. Pursuant to Regulation 17(3) of L. I. 2378, the Budget Office shall hold Budget Hearings with covered entities on behalf of the Minister (refer to Appendix 2). Entities must adhere to the timelines communicated in the hearing schedule. Further details of the Hearings would be communicated in due course.

SECTION FOUR: SPECIFIC INSTRUCTIONS FOR REGIONAL CO-ORDINATING COUNCILS (RCCs) AND METROPOLITAN, MUNICIPAL AND DISTRICT ASSEMBLIES (MMDAs)

129. The 2025-2028 Budgets of Regional Coordinating Councils (RCCs) and Metropolitan, Municipal and District Assemblies (MMDAs) should be guided by the processes as outlined in the 2025-2028 Budget Preparation Guidelines in addition to the following specific instructions. The Budget Committees of RCCs and MMDAs should consequently, note for application and compliance.
130. To ensure consistency with the legal and regulatory frameworks, the Budget Committees of RCCs and MMDAs are to ensure strict adherence to the appropriate provisions of the PFM Act 2016, (Act 921), the PFM Regulations, 2019 (L.I. 2378), PFM (Public Investment Management) Regulations 2020 (L.I. 2411) and the Local Governance Act 2016, (Act 936) in the preparation of the budget. Furthermore, the Revised Composite Budget Manual, Programme Based Budgeting Manual, the Fee Fixing Guidelines and the Internally Generated Fund (IGF) Strategy and Reference Guide should also serve as a complementary resource for the preparation of the budget.
131. RCCs and MMDAs should ensure that the approved standardized operations and projects are strictly used in budgeting for Goods and Services and Capital Expenditure under all sources of funds (GoG, DPs and IGFs). In prioritizing expenditures, Government Flagship Projects and Programmes as well as Development Partners Funded Projects and Programmes, for which funding will expire in due time, should be given priority and mainstreamed to ensure sustainability.
132. MMDAs should continue to use the revised Budget Programme Structure (that integrates the established four Departments under the Second and Fourth Schedules of Act 936) in the preparation of the 2025-2028 Budget Estimates and the Programme Based Budget documents.

Regional Budget

133. In line with Section 200 of the Local Governance Act 2016, (Act 936), Regional Co-ordinating Councils (RCCs) are required to prepare and submit their Regional Integrated Budget (RIB) for approval. The RIB should cover the budgets of the Office of the RCCs and include the aggregate revenue and expenditure of the departments and organisations under the RCC, as well as the annual monitoring

and evaluation plans and programmes. The RIB shall constitute the approved budget for implementation by all RCCs.

Revenue

Inter-Governmental Transfers

134. Budget ceilings have been provided in the 2025-2028 Budget Preparation Guidelines for the RCCs and their Departments as well as for Departments of the Assemblies (Agriculture, Roads, Human Resource, Statistics, Legal and Social Welfare and Community Development, Works etc.). The ceilings are to be strictly adhered to.
135. MMDAs are, however, to use historical data in their DACF expenditure projections and note that the Administrator will communicate the final ceilings for DACF in due course.
136. As part of the implementation of the court ruling on the interpretation of Article 252 clause 2 of the 1992 Constitution, the DACF allocation currently include 5 percent of ABFA which is expected to be strictly applied to Capital Expenditure.
137. The DACF Administrator should therefore ensure that, the funds are applied appropriately in line with the 4 priority areas for the utilisation of ABFA consistent with the PRMA, and also ensure that such projects are labelled to enhance monitoring and compliance.

Internally Generated Funds (IGFs)

138. Pursuant to Section 150 of the Local Governance Act 2016, Act 936, the Minister responsible for Local Government, Decentralization and Rural Development has issued the Fee-Fixing Guidelines to assist MMDAs prepare their internally generated revenue budget estimates. Consequently, the Guidelines should be applied in estimating the Internally Generated Revenues. MMDAs are to ensure that the revenue budget approved by a Resolution by the General Assembly should be published/gazetted to enforce compliance.
139. MMDAs should also review the Revenue Improvement Action Plan (RIAP) to include innovative strategies and initiatives and make appropriate budgetary allocation for the implementation of the strategies to improve IGF mobilisation. In addition, MMDAs should invest part of the IGF into data collection and management and also commit and use at **least 20 percent of the IGF** to initiate and or complete Capital Projects for the direct benefit of the citizenry. MMDAs are also to make provision under the IGF for sanitation management.

140. All MMDAs are to present information on the number of Market Stores and Stalls, names of the tenants and cost of Rent during the Regional Composite Budget Hearings.

Development Partner (DP) Funds

141. MMDAs are, however, entreated to prepare their 2025 budget without the externally funded CAPEX as the Ministry of Finance continues to engage creditors on the prioritisation of projects. Information will be given to covered entities when the prioritisation exercise is completed.
142. Upon receipt of DP projected disbursement, MMDAs will be required to reflect same in the budget to facilitate implementation of programmed activities with the appropriate standardised operations within the Budget Programme Structure. This should include both direct and indirect interventions to the Assembly.

Expenditure Budgeting

Compensation of Employees

143. RCCs and MMDAs are required to review their nominal and payroll data on all staff taking into consideration staff on transfer, separated staff etc. This information should be presented at the regional budget hearings and subsequently submitted to MoF.
144. MMDAs should also produce a list of all revenue collectors categorized into those paid by the Assembly (IGF) and those on central government payroll together with their salaries. The Human Capital Manager deployed to all MMDAs should be used in estimating the Compensation of Employees budget.

Use of Goods and Services

145. In budgeting for Goods and Services, RCCs and MMDAs are to budget within the GoG ceilings provided for RCCs and Departments of the Assemblies. RCCs and MMDAs are to ensure that appropriate provisions are made for Goods and Services under all sources of funds including DACF, DACF-RFG, GoG and DP funds, where necessary.
146. Additionally, MMDAs are also to allocate portions of the Internally Generated Funds (IGFs) and the District Assemblies Common Fund-Responsive Factor Grant (DACF-RFG) to the Departments to support decentralized services. The allocations should be clearly captured in the MMDAs budget under the respective Budget Programmes and Sub Programmes of the Departments.

Capital Expenditure

147. RCCs and MMDAs are to prioritise all on-going and completed projects including those for which full payment have not been made. MMDAs are to note that, new projects can be included in the budget only when there are additional resources and for which provision has been made in the Annual Action Plan and Public Investment Plan (PIP). MMDAs are to invest part of their resources in income generating activities to expand their local economy.

MPs Common Fund

148. All MMDAs should write officially to their MPs to provide the list of their programmes and projects for incorporation in the 2025-2028 budget. This is to ensure smooth implementation of the MPs programmed activities on the GIFMIS as required by the PFM Act, 2016 (Act 921) and the PFM Regulation, 2019 (L.I. 2378).

Budgeting for Sanitation Management

149. MMDAs should make adequate budgetary allocation to address both liquid and solid waste management. All MMDAs that benefited from the UNICEF's Water, Sanitation and Hygiene (WASH) programme should mainstream the programme by making adequate budgetary allocations to continue its implementation.

Budgeting for Integrated Social Services

150. MMDAs that receive support from UNICEF towards Integrated Social Service Delivery programmes and activities (Child Rights and Protection etc.) should ensure that the activities are captured in the budget under the relevant standardized operations and projects as well as appropriate funding source to facilitate implementation and reporting.

Budgeting for Sub Structures

151. MMDAs are to ensure proper integration of the work plans and budgets of the sub structures (Sub Metros, Urban, Town, Area and Zonal Councils) into the work plans and budget of the District Assembly to facilitate the use of GIFMIS especially for the 50 percent ceded revenue for budget implementation. MMDAs are to ensure that the ceded revenues collected by the Sub Structures are lodged in the Assemblies Bank Accounts in gross as required by Law and appropriate processes followed in the release of the 50 percent.

Budgeting for the Preparation of Medium-Term Development Plans (MTDP) and Budget

152. MMDAs are required to make budgetary allocations to facilitate the preparation of the Medium-Term Development Plan (MTDP), the Annual Action Plan (AAP) and the Annual Budget. MMDAs are to ensure that, resources are made available

for the delivery of this critical assignment as part of the financial management practices.

Operationalisation of Audit Committees

153. Section 86 of the PFM Act 2016, (Act 921) provides for the establishment of an Audit Committee in each Covered Entity. To ensure operationalisation of these Audit Committees, MMDAs are to make adequate budget allocations to fund the activities of Audit Committees.

Budgeting for Risk Register.

154. Section 83 (4) of the PFM Act, 2016 (Act 921) states that, the Internal Auditor of a covered entity shall, in consultation with the Principal Spending Officer of the respective Covered Entity and in accordance with guidelines issued by the Internal Audit Agency, prepare an annual audit work plan of the activities required to be performed by the Internal Auditor in a financial year which is determined by the risk assessment made up of the Risk Register which includes fiscal risk of that Covered Entity. All MMDAs should make adequate budgetary provision for the training and preparation of the Risk Register.

Ghana Integrated Financial Management Information System (GIFMIS)

155. MMDAs are reminded that the use of GIFMIS for processing of all financial transactions is a legal requirement under Section 25(6) of the Public Financial Management Act, 2016 (Act 921) and Regulations 13 and 14 of PFM Regulations, 2019 (L.I. 2378) and as such should be strictly complied with. Consequently, MMDCEs/MMDCDs as well as Finance Officers are reminded that failure to properly use the GIFMIS to conduct financial transactions of their respective institutions comes with corresponding sanctions as stipulated in Section 98(1)(b) of the Act.
156. To enhance the use of the GIFMIS, RCCs/MMDAs should make provision for the procurement of internet boosters, where necessary, from relevant network providers in their districts. Institutions experiencing challenges with the usage of the system are also encouraged to contact the GIFMIS Secretariat for assistance.

MMDAs Budget Hearings

157. Regional Budget Hearings will be conducted for all MMDAs between 14th to 25th October 2024. The Regional Hearings will provide the opportunity to quality assure the budget and also validate the linkage between the budget, MTNDPF and the DMTDP. In line with Act 936, MMDAs are to ensure that all Heads of Departments (Agriculture, Social Welfare and Community Development, Roads, Works, Human Resource, Statistics among others) and the members of the General Assembly especially the Presiding Members and the Finance and

Administration sub-committee chairpersons participate fully during the Hearings. The Regional Ministers are required to chair the Budget Hearings.

Budget Approval/Submission

158. MMDA budgets should be approved by the General Assembly and subsequently submitted through the RCCs to the Ministry of Finance by 8th November 2024 and should be duly endorsed by the Presiding Member and the Coordinating Director.
159. RCC Budget Committees should support MMDAs to prepare the 2025 Budget as well as collate and coordinate all revenue and expenditure estimates of all MMDAs. Information on the above, should be presented at the regional budget hearings and subsequently presented to the Ministry of Local Government, Decentralization and Rural Development, with a copy to Ministry of Finance.
160. Regional Ministers, MMDCs, Chief Directors and MMDCDs should adopt cost effective and efficiency saving measures in preparing the 2025-2028 budget to enable government to derive maximum results from the various interventions currently rolled out for implementation as well as improve service delivery at the MMDA level.

SECTION FIVE: CONCLUSION

161. Honourable Ministers, MMDCEs, Heads of Institutions, Chief Directors and MMDCDs, are entreated to lead the budget preparation process to ensure that all priority programmes of Government are fully captured within the approved expenditure ceilings provided in preparing their respective budgets.
162. Pursuant to the PFM Act 2016, (Act 921) and the PFM Regulations 2019, (L.I. 2378), all stakeholders including Covered Entities are reminded to be guided by the legal provisions during the 2025 Budget preparation process towards the presentation of the Budget to Parliament not later than 15th November, 2024.
163. Heads of Covered Entities are once again reminded that 2024 is an election year, and in accordance with Article 180 of the 1992 Constitution as well as Section 23 of the Public Financial Management Act, 2016 (Act 921), a draft Budget Statement and Economic Policy will be prepared while an Expenditure in Advance of Appropriation (Vote on Account), covering the first three months of 2025, will be laid before Parliament not later than 15th November 2024. The full Budget Statement and Estimates for the 2025 financial year will be presented before the close of the first quarter of 2025.
164. Heads of Covered Entities supported by their Budget Committees are urged to take ownership and lead the entire budget preparation process to ensure that all priority programmes are fully reflected within the expenditure ceilings provided.

APPENDICES

Appendix 1: Schedule of Appendices and Templates

No.	Description	Remarks
1.	Schedule of Appendices and Templates	Attached as Appendix 1
2.	Schedule of MDA Budget Hearings	Attached as Appendix 2
3.	2025 Provisional Ceilings – OLGS and RCCs	Attached as Appendix 3A
4.	MMDA Provisional Budget Ceilings	Attached as Appendices 3B-3Q
5.	MDA Budget Provisional Ceilings	Attached as Appendices 4A-7D
6.	Compensation of Employees – Nominal Roll	Template available at: http://mofep.gov.gh
7.	Compensation of Employees – Allowances (IGF)	Template available at: http://mofep.gov.gh
8.	Compensation of Employees – Financial Clearance Reporting Form	Template available at: http://mofep.gov.gh
9.	Compensation of Employees – Retirees for 2024	Template available at: http://mofep.gov.gh
10.	Compensation of Employees – Request for Financial Clearance	Template available at: http://mofep.gov.gh
11.	Non-Tax Revenue/ IGF – 2025 Monthly Projected Collections	Template available at: http://mofep.gov.gh
12.	Non-Tax Revenue/ IGF – Collection Trend (2018-2024)	Template available at: http://mofep.gov.gh
13.	Non-Tax Revenue/ IGF– Breakdown of Expenditure to be Incurred from Retained IGF	Template available at: http://mofep.gov.gh
14.	MDA Cash Plan Template - Summary	Template available at: http://mofep.gov.gh
15.	MDA Cash Plan Template – Key Policy Initiatives (Goods & Services and CAPEX)	Template available at: http://mofep.gov.gh
16.	MDA Cash Plan Template – Excluding Key Policy Initiatives (Goods & Services)	Template available at: http://mofep.gov.gh
17.	MDA Cash Plan Template – Excluding Key Policy Initiatives (CAPEX)	Template available at: http://mofep.gov.gh
18.	Climate Change Expenditure Tracking	Template available at: http://mofep.gov.gh
19.	Chart of Accounts	Template available at: http://mofep.gov.gh
20.	SDG Manual	Template available at: http://mofep.gov.gh
21.	Standardised Operations & Projects	Details available at: http://mofep.gov.gh
22.	Template For Projects to Be Funded Under ABFA	Template available at: http://mofep.gov.gh
23.	Public Investment Plan (PIP) For On-Going Projects for the MTEF (2025-2028)	Template available at: http://mofep.gov.gh
24.	Proposed New Projects for the MTEF (2025-2028)	Template available at: http://mofep.gov.gh
25.	Revised Administrative Rules and Procedures for Implementing Categories 2 And 3 Allowances in The Public Service	Details available at: http://mofep.gov.gh

Appendix 2: Schedule of MDA Budget Hearings

Schedule of MDA Budget Hearings for the 2025-2028 Budget Statement and Economic Policy (7th Oct. 2024 - 11th Oct. 2024)

Tentative Grouping of MDAs for the 2025-2028 Budget Hearing

Date	Time	Chairperson: Hon. Abena Osei Asare Co-Chairperson: Ms. Eva Mends (CD) Moderator: David Klotey Collison Panel: Dir. TDMD; Dir. HCGAD; Gp. Head (BDI) MDA Sector Head, Schedule Officer, BDRU Rep.	Chairperson: Dr. Stephen Amoah MP Co-Chairperson: Dr. Nii Noi Ashong Moderator: Director of Budget Panel: Dir. ERMERD; Dir. Legal; Dir. Internal Audit Group Head (BMR); Head UN Systems; MDA Sector Head; Head CPMU; MDA Schedule Officer, BDRU Rep.	Chairperson: Dr. Alex Ampaabeng Co-Chairperson: Head of Civil Service Moderator: Stella Dede Williams Panel: Dir.-Gen., NDPC; Dr. Alhassan Iddrisu, Dir. PIAD; Dir. PCMED, Dir. RPD; Dir. FSD; MDA Sector Head; Head FDU; Head, BDRU; MDA Schedule Officer, BDRU Rep.
		3 rd Floor Conference Room	1 st Floor Conference Room	4 th Floor Conference Room
Mon. 7 th Oct. 2024	9:00am	Ministry of Works and Housing	Office of Government Machinery (incl. Ministry of Public Enterprises)	Electoral Commission
	11:30am	Ministry of Defence	Ministry of Health	Ministry of Communication & Digitalization
	2:30pm	Ministry of The Interior	Ministry of Local Gov't, Decentralization and Rural Dev't (incl. Office of Head of Local Government Service)	Ministry of Railways Development
Tues. 8 th Oct. 2024	9:00am	Ministry of National Security	Ministry of Foreign Affairs and Regional Integration	Ministry of Transport
	11:30am	Ministry of Energy	Ministry of Gender, Children and Social Protection (incl. Ghana School Feeding Programme & Livelihood Empowerment Against Poverty)	Ministry of Youth and Sports

Date	Time	Chairperson: Hon. Abena Osei Asare Co-Chairperson: Ms. Eva Mends (CD) Moderator: David Klotey Collison Panel: Dir. TDMD; Dir. HCGAD; Gp. Head (BDI) MDA Sector Head, Schedule Officer, BDRU Rep.	Chairperson: Dr. Stephen Amoah MP Co-Chairperson: Dr. Nii Noi Ashong Moderator: Director of Budget Panel: Dir. ERMERD; Dir. Legal; Dir. Internal Audit Group Head (BMR); Head UN Systems; MDA Sector Head; Head CPMU; MDA Schedule Officer, BDRU Rep.	Chairperson: Dr. Alex Ampaabeng Co-Chairperson: Head of Civil Service Moderator: Stella Dede Williams Panel: Dir.-Gen., NDPC; Dr. Alhassan Iddrisu, Dir. PIAD; Dir. PCMED, Dir. RPD; Dir. FSD; MDA Sector Head; Head FDU; Head, BDRU; MDA Schedule Officer, BDRU Rep.
		3 rd Floor Conference Room	1 st Floor Conference Room	4 th Floor Conference Room
	2:30pm	Ministry of Food and Agriculture	National Labour Commission	Ministry of Sanitation and Water Resources
Wed. 9 th Oct. 2024	9:00am	Ministry of Roads and Highways	Ministry of Finance	Office of the Head of Civil Service
	11:30am	Ministry of Education	Office of the Attorney General and Ministry of Justice	Ministry of Parliamentary Affairs
	2:30pm	Ministry of Trade and Industry	Ministry of Fisheries and Aquaculture Dev't	Public Services Commission
Thur. 10 th Oct. 2024	9:00am	Ministry of Lands and Natural Resources	Ministry of Employment and Labour Relations	Ministry of Tourism, Arts and Culture
	11:30am	National Development Planning Commission	Commission on Human Rights and Administrative Justice (Consultation)	Ministry of Information
	2:30pm	Legal Aid Commission	Judicial Service of Ghana (Consultation)	Right to Information Commission
Fri. 11 th Oct. 2024	9:00am	Office of the Special Prosecutor	Parliament of Ghana (Consultation)	National Commission for Civic Education
	11:30am	Ministry of Env. Science, Tech. and Innovation		Ministry of Chieftaincy and Religious Affairs
	2:30pm	Ghana Audit Service (Consultation)		National Media Commission

Appendix 3A: MDA Indicative Ceilings (GH¢) – 2025 Administration Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services			CAPEX			Retained IGF				Grand Total
		GoG	GoG	ABFA	G&S Total	GoG	ABFA	CAPEX Total	CoE	G & S	CAPEX	Sub-Total	All Funding Sources
	Administration	5,639,619,452	1,179,034,116	8,016,000	1,187,050,116	490,022,497		490,966,497	40,767,810	533,911,384	116,684,013	691,363,207	8,008,999,273
1	Office of Government Machinery	248,439,822	537,127,665	-	537,127,665	299,952,470	-	299,952,470	-	146,083,762	7,634,446	153,718,208	1,239,238,165
	<i>o/w OGM Hqtrs and Agencies</i>	248,439,822	270,334,369	-	270,334,369	53,600,000	-	53,600,000	-	146,083,762	7,634,446	153,718,208	726,092,399
	<i>o/w Public Enterprises</i>		549,903		549,903	-		-				-	549,903
	<i>o/w Scholarship Secretariat</i>		180,000,000	-	180,000,000	-	-	-				-	180,000,000
	<i>o/w Micro Finance and Small Loans Centre</i>		8,980,000	-	8,980,000	-	-	-				-	8,980,000
	<i>o/w National Identification Authority</i>		57,500,000	-	57,500,000	-	-	-				-	57,500,000
	<i>o/w Zongo Development Fund</i>		6,484,320	-	6,484,320	-	-	-				-	6,484,320
	<i>o/w Infrastructure for Poverty Eradication Programme (Development Authorities)</i>		1,739,074	-	1,739,074	246,352,470	-	246,352,470				-	248,091,544
	<i>o/w Home Rental Scheme</i>		10,000,000		10,000,000			-				-	10,000,000
	<i>o/w Council of State</i>		1,540,000		1,540,000			-				-	1,540,000
2	Office of the Head of Civil Service	47,597,220	3,584,956	-	3,584,956	-	-	-	-	7,996,084	1,207,391	9,203,474	60,385,651
	<i>o/w OHCS Hqtrs and Agencies</i>	47,597,220	1,549,956		1,549,956	-		-	-	7,996,084	1,207,391	9,203,474	58,350,651
	<i>o/w Promotion/ Recruitment/ Training</i>	-	2,035,000		2,035,000			-				-	2,035,000
3	Parliament of Ghana	435,000,000	400,900,000	-	400,900,000	107,200,000	-	107,200,000				-	943,100,000
4	Audit Service	521,805,785	49,129,047	-	49,129,047	18,455,313	-	18,455,313				-	589,390,145
5	Public Services Commission	10,342,831	2,417,604		2,417,604	-		-	-	25,410	-	25,410	12,785,845
6	Electoral Commission	98,999,790	54,580,411	-	54,580,411	10,614,714	-	10,614,714	-	4,376,740	-	4,376,740	168,571,655
7	Ministry of Foreign Affairs and Regional Integration	834,924,636	7,000,000		7,000,000	-		-	421,692	115,061,504	49,133,130	164,616,326	1,006,540,962
8	Ministry of Finance	988,357,099	43,624,145	8,016,000	51,640,145	-		944,000	37,346,118	213,664,315	49,665,314	300,675,747	1,341,616,991
	<i>o/w MoF Hqtrs and Agencies</i>	988,357,099	39,624,145		39,624,145	-		-	37,346,118	213,664,315	49,665,314	300,675,747	1,328,656,991
	<i>o/w Public Interest and Accountability Committee</i>		-	8,016,000	8,016,000	-		-				-	8,960,000
	<i>o/w NEIP</i>		4,000,000		4,000,000			-				-	4,000,000
9	Ministry of Local Government, Decentralisation and Rural Development	2,253,874,199	61,205,716	-	61,205,716	53,800,000	-	53,800,000	3,000,000	13,868,642	1,000,000	17,868,642	2,386,748,557
	<i>o/w MLGDRD Hqtrs and Agencies</i>	132,988,130	12,023,485		12,023,485	5,800,000		5,800,000	3,000,000	13,868,642	1,000,000	17,868,642	168,680,257
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	2,120,886,069	49,182,231		49,182,231	-		-				-	2,170,068,300
	<i>o/w Regional Reorganisation and Development</i>	-	-	-	-	48,000,000	-	48,000,000				-	48,000,000
10	National Media Commission	7,545,773	3,000,000	-	3,000,000	-	-	-				-	10,545,773
11	National Development Planning Commission	4,073,494	5,125,000		5,125,000	-		-				-	9,198,494
12	Ministry of Information	176,810,139	8,010,901		8,010,901	-		-	-	32,834,928	8,043,732	40,878,659	225,699,699
13	Right to Information Commission	9,662,006	1,420,545		1,420,545	-		-					11,082,551
14	Ministry of Parliamentary Affairs	2,186,657	1,908,127		1,908,127	-		-					4,094,784

Appendix 3A: MDA Indicative Ceilings (GH¢) – 2025 Economic Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services			CAPEX			Retained IGF				Grand Total
		GoG	GoG	ABFA	G&S Total	GoG	ABFA	CAPEX Total	CoE	G & S	CAPEX	Sub-Total	All Funding Sources
	Economic	1,234,903,819	512,139,490	-	512,139,490	1,172,480,240	-	1,172,480,240	569,207,288	1,150,837,027	567,215,483	2,287,259,798	5,206,783,347
15	Ministry of Food and Agriculture	188,392,444	371,551,866	-	371,551,866	420,000,000	-	420,000,000	157,650	12,105,484	12,140,867	24,404,001	1,004,348,311
	<i>o/w MoFA Hqtrs and Agencies</i>	188,392,444	21,551,866	-	21,551,866	-	-	-	157,650	12,105,484	12,140,867	24,404,001	234,348,311
	<i>o/w Planting for Food and Jobs</i>		350,000,000		350,000,000	-	-	-				-	350,000,000
	<i>o/w Agric Infrastructure</i>		-		-	420,000,000		420,000,000				-	420,000,000
16	Ministry of Fisheries and Aquaculture Development	30,995,061	25,202,500	-	25,202,500	-	-	-	-	50,581,032	99,522,001	150,103,033	206,300,594
	<i>o/w MoFAD Hqtrs and Agencies</i>	30,995,061	25,000,000		25,000,000	-	-	-	-	50,581,032	99,522,001	150,103,033	206,098,094
	<i>o/w Anomabo Fisheries College</i>		202,500		202,500	-		-				-	202,500
17	Ministry of Lands and Natural Resources	409,809,557	63,831,336	-	63,831,336	16,480,240	-	16,480,240	179,550,211	564,726,493	206,441,967	950,718,671	1,440,839,803
	<i>o/w MLNR Hqtrs and Agencies</i>	409,809,557	4,297,333		4,297,333	-		-	179,550,211	564,726,493	206,441,967	950,718,671	1,364,825,560
	<i>o/w National Afforestation Programme</i>		27,500,000		27,500,000			-				-	27,500,000
	<i>o/w Ghana Integrated Aluminium Dev't Company</i>		13,857,208	-	13,857,208	8,000,000	-	8,000,000				-	21,857,208
	<i>o/w Operation Vanguard (Anti-Galamsey Operations and REGSEC)</i>		1,440,000		1,440,000			-				-	1,440,000
	<i>o/w Ghana Integrated Iron and Steel Development Corp.</i>		16,736,795	-	16,736,795	8,480,240	-	8,480,240				-	25,217,035
18	Ministry of Trade and Industry	109,126,884	18,347,272	-	18,347,272	96,000,000	-	96,000,000	46,018,702	156,201,213	79,959,527	282,179,442	505,653,598
	<i>o/w MoTI Hqtrs and Agencies</i>	109,126,884	8,150,118		8,150,118	-		-	46,018,702	156,201,213	79,959,527	282,179,442	399,456,444
	<i>o/w One District One Factory Programme</i>		1,738,152	-	1,738,152	96,000,000	-	96,000,000				-	97,738,152
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>		5,100,000	-	5,100,000	-	-	-				-	5,100,000
	<i>o/w Business Development</i>		3,359,002	-	3,359,002	-	-	-				-	3,359,002
19	Ministry of Tourism, Arts and Culture	100,282,528	10,000,000		10,000,000	-		-	-	22,211,802	6,520,691	28,732,492	139,015,021
20	Ministry of Environment, Science, Tech. and Innovation	384,539,670	12,894,558	-	12,894,558	-	-	-	107,662,262	169,511,002	60,460,961	337,634,225	735,068,452
	<i>o/w MESTI Hqtrs and Agencies</i>	384,539,670	4,798,808		4,798,808	-		-	107,662,262	169,511,002	60,460,961	337,634,225	726,972,702
	<i>o/w Completion of Foundry and Machine Tooling</i>	-	5,000,000		5,000,000	-		-				-	5,000,000
	<i>o/w Science and Technology Project</i>		3,095,750		3,095,750			-				-	3,095,750
21	Ministry of Energy	11,757,676	10,311,960	-	10,311,960	640,000,000	-	640,000,000	235,818,463	175,499,999	102,169,471	513,487,933	1,175,557,568
	<i>o/w MoEN Hqtrs and Agencies</i>	11,757,676	5,400,000		5,400,000	-		-	235,818,463	175,499,999	102,169,471	513,487,933	530,645,609
	<i>o/w Rural Electrification</i>	-	-		-	640,000,000		640,000,000				-	640,000,000
	<i>o/w Petroleum Hub</i>		3,508,743		3,508,743			-				-	3,508,743
	<i>o/w Nuclear Energy</i>		1,403,217		1,403,217			-				-	1,403,217

Appendix 3A: MDA Indicative Ceilings (GH¢) – 2025 Infrastructure Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services			CAPEX			Retained IGF				Grand Total
		GoG	GoG	ABFA	G&S Total	GoG	ABFA	CAPEX Total	CoE	G & S	CAPEX	Sub-Total	All Funding Sources
	Infrastructure	240,127,525	58,323,951	-	58,323,951	2,891,132,105	-	2,891,132,105	242,706,495	520,510,333	218,368,860	981,585,688	4,171,169,269
22	Ministry of Sanitation and Water Resources	18,889,109	4,709,002	-	4,709,002	140,000,000	-	140,000,000	-	74,426,718	2,406,826	76,833,544	240,431,655
	<i>o/w MoSWR Hqtrs and Agencies</i>	18,889,109	2,465,153	-	2,465,153	-	-	-	-	74,426,718	2,406,826	76,833,544	98,187,805
	<i>o/w Water and Sanitation Initiative</i>		2,243,850	-	2,243,850	140,000,000	-	140,000,000				-	142,243,850
23	Ministry of Works and Housing	39,786,125	15,503,551	-	15,503,551	320,000,000	-	320,000,000	19,355	8,773,611	6,355,292	15,148,258	390,437,934
	<i>o/w MoWH Hqtrs and Agencies</i>	39,786,125	13,503,551	-	13,503,551	160,000,000	-	160,000,000	19,355	8,773,611	6,355,292	15,148,258	228,437,934
	<i>o/w Dredging of White Volta</i>		-	-	-	-	-	-				-	-
	<i>o/w Coastal Protection and Slum Upgrade</i>		2,000,000	-	2,000,000	160,000,000	-	160,000,000				-	162,000,000
24	Ministry of Roads and Highways	105,451,466	3,693,419	-	3,693,419	2,275,132,105	-	2,275,132,105	-	30,963,744	11,043,770	42,007,514	2,426,284,504
	<i>o/w MoRH Hqtrs and Agencies</i>	105,451,466	3,693,419	-	3,693,419	-	-	-	-	30,963,744	11,043,770	42,007,514	151,152,399
	<i>o/w Roads Infrastructure</i>		-	-	-	2,275,132,105	-	2,275,132,105				-	2,275,132,105
25	Ministry of Communications and Digitalisation	54,792,376	25,486,504	-	25,486,504	-	-	-	148,198,886	152,717,984	139,944,962	440,861,831	521,140,712
	<i>o/w MoC Hqtrs and Agencies</i>	54,792,376	6,059,106	-	6,059,106	-	-	-	148,198,886	152,717,984	139,944,962	440,861,831	501,713,314
	<i>o/w Rural Telephony</i>	-	-	-	-	-	-	-				-	-
	<i>o/w Digital Youth Village</i>	-	15,000,000	-	15,000,000	-	-	-				-	15,000,000
	<i>o/w Cyber Security Authority</i>		2,252,398	-	2,252,398	-	-	-				-	2,252,398
	<i>o/w NITA Data Charges</i>		2,175,000	-	2,175,000	-	-	-				-	2,175,000
26	Ministry of Railways Development	5,807,550	3,305,064	-	3,305,064	-	-	-	-	4,768,189	1,192,047	5,960,236	15,072,850
	<i>o/w MoRD Hqtrs and Agencies</i>	5,807,550	1,919,075	-	1,919,075	-	-	-	-	4,768,189	1,192,047	5,960,236	13,686,860
	<i>o/w Railways Development</i>		1,385,990	-	1,385,990	-	-	-				-	1,385,990
27	Ministry of Transport	15,400,899	5,626,411	-	5,626,411	156,000,000	-	156,000,000	94,488,254	248,860,088	57,425,963	400,774,305	577,801,614
	<i>o/w MoT Hqtrs and Agencies</i>	15,400,899	4,077,551	-	4,077,551	70,000,000	-	70,000,000	94,488,254	248,860,088	57,425,963	400,774,305	490,252,754
	<i>o/w Fish Landing Sites</i>		1,018,400	-	1,018,400	86,000,000	-	86,000,000				-	87,018,400
	<i>o/w Aircraft Accident/Incident Investigation & Prevention Bureau</i>		530,460	-	530,460	-	-	-				-	530,460

Appendix 3A: MDA Indicative Ceilings (GH¢) – 2025 Social Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services			CAPEX			Retained IGF				Grand Total
		GoG	GoG	ABFA	G&S Total	GoG	ABFA	CAPEX Total	CoE	G & S	CAPEX	Sub-Total	All Funding Sources
	Social	40,754,208,092	3,382,997,141	2,467,541,842	5,850,538,983	135,489,676	-	135,489,676	984,645,505	6,354,966,552	1,420,887,139	8,760,499,196	55,500,735,947
28	Ministry of Education	27,062,577,826	436,310,551	2,467,541,842	2,903,852,393	-	-	-	218,609,542	2,460,239,400	887,745,839	3,566,594,782	33,533,025,001
	<i>o/w MoE Hqtrs and Agencies</i>	26,839,621,026	38,922,913		38,922,913	-	-	-	218,609,542	2,460,239,400	887,745,839	3,566,594,782	30,445,138,720
	<i>o/w Free Senior High School Programme</i>	-	282,381,447	2,467,541,842	2,749,923,289	-	-	-				-	2,749,923,289
	<i>o/w Existing Interventions in Education</i>	-	14,175,000	-	14,175,000	-	-	-				-	14,175,000
	<i>o/w Construction of Regional STEM Centres</i>	-	-		-	-	-	-				-	-
	<i>o/w WAEC / Exam Fee</i>	-	50,431,192		50,431,192			-				-	50,431,192
	<i>o/w Capitation Grant</i>	-	50,400,000		50,400,000			-				-	50,400,000
	<i>o/w Teacher Trainee Allowances</i>	222,956,800	-		-			-				-	222,956,800
29	Ministry of Employment and Labour Relations	75,566,582	3,565,805		3,565,805	-	-	-	-	7,046,345	522,828	7,569,172	86,701,559
30	National Pensions Regulatory Authority	-	-		-			-	49,443,071	46,240,169	39,521,250	135,204,490	135,204,490
31	Ministry of Youth and Sports	46,521,555	12,000,000	-	12,000,000	-	-	-	-	3,962,067	-	3,962,067	62,483,622
	<i>o/w MoYs Hqtrs and Agencies</i>	46,521,555	2,000,000		2,000,000			-	-	3,962,067	-	3,962,067	52,483,622
	<i>o/w All African Games</i>		10,000,000		10,000,000	-	-	-				-	10,000,000
32	National Commission for Civic Education	100,448,155	6,546,596	-	6,546,596	3,889,676	-	3,889,676				-	110,884,427
33	Ministry of Chieftaincy and Religious Affairs	35,971,645	5,497,669		5,497,669	10,000,000		10,000,000				-	51,469,313
34	Ministry of Health	13,337,708,140	72,515,590	-	72,515,590	120,000,000	-	120,000,000	716,592,892	3,836,285,732	493,097,222	5,045,975,846	18,576,199,575
	<i>o/w MoH Hqtrs and Agencies</i>	12,628,928,140	52,671,527		52,671,527	-	-	-	716,592,892	3,836,285,732	493,097,222	5,045,975,846	17,727,575,513
	<i>o/w Mental Health</i>	-	12,582,813		12,582,813			-				-	12,582,813
	<i>o/w Health Infrastructure</i>	-	-		-	-	-	-				-	-
	<i>o/w e-Health Project</i>	-	5,000,000		5,000,000	-	-	-				-	5,000,000
	<i>o/w Ghana Psychological Council</i>	-	2,261,250		2,261,250			-				-	2,261,250
	<i>o/w La General Hospital</i>	-	-		-	120,000,000		120,000,000				-	120,000,000
	<i>o/w Nursing Trainee Allowances</i>	708,780,000	-		-			-				-	708,780,000
35	Ministry of Gender, Children and Social Protection	91,585,147	2,842,067,022	-	2,842,067,022	1,600,000	-	1,600,000	-	1,192,839	-	1,192,839	2,936,445,008
	<i>o/w MGCSOP Hqtrs and Agencies</i>	91,585,147	3,574,302		3,574,302	-	-	-	-	1,192,839	-	1,192,839	96,352,288
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	2,138,322,381	-	2,138,322,381	-	-	-				-	2,138,322,381
	<i>o/w School Feeding Programme</i>	-	696,829,600	-	696,829,600	1,600,000	-	1,600,000				-	698,429,600
	<i>o/w Domestic Violence Fund</i>	-	1,350,000		1,350,000			-				-	1,350,000
	<i>o/w Child / Human Trafficking Fund</i>	-	1,990,739		1,990,739			-				-	1,990,739
36	National Labour Commission	3,829,041	4,493,910		4,493,910	-		-				-	8,322,951

Appendix 3A: MDA Indicative Ceilings (GH¢) – 2025 Public Safety Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services			CAPEX			Retained IGF				Grand Total
		GoG	GoG	ABFA	G&S Total	GoG	ABFA	CAPEX Total	CoE	G & S	CAPEX	Sub-Total	All Funding Sources
	Public Safety	15,908,984,772	439,887,714	-	439,887,714	295,055,503	-	295,055,503	53,162,639	224,862,352	279,886,677	557,911,668	17,201,839,657
37	Office of the Attorney-General and Ministry of Justice	195,808,109	8,640,478	-	8,640,478	20,000,000	-	20,000,000	12,175,000	108,564,681	99,930,464	220,670,144	445,118,731
	<i>a/w MoJ Hqtrs and Agencies</i>	195,808,109	8,640,478		8,640,478	-		-	12,175,000	108,564,681	99,930,464	220,670,144	425,118,731
	<i>a/w Office of the Registrar of Companies</i>	-	-		-			-				-	-
	<i>a/w Construction of Law House</i>	-	-		-	20,000,000		20,000,000				-	20,000,000
38	Office of the Legal Aid Commission	28,108,900	1,629,750		1,629,750	-		-	-	70,277	-	70,277	29,808,927
39	Ministry of Defence	4,358,055,432	78,993,238	-	78,993,238	160,000,000	-	160,000,000	-	26,186,878	4,568,019	30,754,897	4,627,803,567
	<i>a/w MoD Hqtrs and Agencies</i>	4,358,055,432	68,993,238	-	68,993,238	-	-	-	-	26,186,878	4,568,019	30,754,897	4,457,803,567
	<i>a/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-		-	160,000,000		160,000,000				-	160,000,000
	<i>a/w Defence Advisory Services</i>	-	10,000,000		10,000,000			-				-	10,000,000
	<i>a/w Ammunitions and other Accoutrements</i>	-	-		-			-				-	-
40	Commission on Human Rights and Administrative Justice	65,032,980	9,641,966	-	9,641,966	12,100,329	-	12,100,329				-	86,775,275
41	Judicial Service	521,012,330	105,588,862	-	105,588,862	102,955,174	-	102,955,174	30,667,174	17,889,185	2,555,598	51,111,957	780,668,324
	<i>a/w Judicial Service Hqtrs and Agencies</i>	521,012,330	5,110,893	-	5,110,893	11,436,478	-	11,436,478	30,667,174	17,889,185	2,555,598	51,111,957	588,671,658
	<i>a/w Judiciary</i>		100,477,970	-	100,477,970	91,518,696	-	91,518,696				-	191,996,666
42	Ministry of the Interior	8,751,914,623	83,736,956	-	83,736,956	-	-	-	10,320,464	72,151,331	172,832,596	255,304,392	9,090,955,971
	<i>a/w MoI Hqtrs and Agencies</i>	8,751,914,623	83,736,956	-	83,736,956	-	-	-	10,320,464	72,151,331	172,832,596	255,304,392	9,090,955,971
	<i>a/w Ammunitions and other Accoutrements</i>		-		-			-				-	-
43	Ministry of National Security	1,925,470,978	132,015,064	-	132,015,064	-	-	-	-	-	-	-	2,057,486,041
	<i>a/w MoNS Hqtrs and Agencies</i>	1,925,470,978	77,215,064	-	77,215,064	-	-	-				-	2,002,686,041
	<i>a/w National Signals Bureau</i>	-	5,000,000		5,000,000	-		-				-	5,000,000
	<i>a/w National Security Operations</i>	-	49,800,000		49,800,000	-		-				-	49,800,000
44	Office of the Special Prosecutor	63,581,419	19,641,402	-	19,641,402	-	-	-				-	83,222,821
	Sub-Total MDAs	63,777,843,660	5,572,382,412	2,475,557,842	8,047,940,254	4,984,180,021	-	4,985,124,021	1,890,489,738	8,785,087,647	2,603,042,172	13,278,619,556	90,089,527,492

Appendix 4A: 2025 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
1	OHLGS	10,555,000	2,447,612	
2	GREATER ACCRA RCC	17,515,760	1,005,292	-
	Office of Regional Coordinating Council	6,128,783	667,730	
	Budget	1,516,527	67,002	
	Agriculture Department (RADU)	1,308,500	45,404	
	Social Welfare	723,193	40,597	
	Community Development	388,493	40,597	
	Public Works Department	1,962,729	26,976	
	Feeder Roads	1,617,855	26,976	
	Parks and Gardens	2,345,785	26,976	
	Environmental Health	1,174,978	36,056	
	Rural Housing	348,917	26,976	
3	VOLTA RCC	14,426,016	834,786	-
	Office of Regional Coordinating Council	6,018,567	534,188	
	Budget	321,189	65,030	
	Agriculture Department (RADU)	2,142,793	40,597	
	Social Welfare	1,506,790	36,056	
	Community Development	341,889	36,056	
	Public Works Department	1,524,125	22,702	
	Feeder Roads	1,336,531	22,702	
	Parks and Gardens	326,401	22,702	
	Environmental Health	731,846	32,051	
	Rural Housing	175,885	22,702	
4	OTI RCC	4,566,926	834,786	-
	Office of Regional Coordinating Council	1,942,088	534,188	
	Budget	217,418	65,030	
	Agriculture Department (RADU)	379,139	40,597	
	Social Welfare	306,841	36,056	
	Community Development	217,870	36,056	
	Public Works Department	378,201	22,702	
	Feeder Roads	239,725	22,702	
	Parks and Gardens	397,598	22,702	
	Environmental Health	393,498	32,051	
	Rural Housing	94,548	22,702	
5	EASTERN RCC	17,653,576	1,057,362	-
	Office of Regional Coordinating Council	5,549,033	679,730	
	Budget	357,946	107,072	
	Agriculture Department (RADU)	1,803,720	45,404	
	Social Welfare	4,534,453	40,597	
	Community Development	878,508	40,597	
	Public Works Department	1,529,745	26,976	
	Feeder Roads	1,619,476	26,976	
	Parks and Gardens	1,047,431	26,976	
	Environmental Health	187,088	36,056	
	Rural Housing	146,176	26,976	
6	CENTRAL RCC	11,232,219	997,049	-
	Office of Regional Coordinating Council	4,525,407	653,021	
	Budget	433,734	73,469	
	Agriculture Department (RADU)	1,656,028	45,404	
	Social Welfare	1,003,637	40,597	
	Community Development	569,740	40,597	
	Public Works Department	1,376,496	26,976	
	Feeder Roads	1,280,689	26,976	
	Parks and Gardens	63,722	26,976	
	Environmental Health	259,750	36,056	
	Rural Housing	63,016	26,976	

Appendix 4A: 2025 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
7	WESTERN RCC	12,135,002	836,527	-
	Office of Regional Coordinating Council	4,672,556	534,188	
	Budget	578,191	67,972	
	Agriculture Department (RADU)	1,255,064	40,597	
	Social Welfare	1,693,750	36,056	
	Community Development	625,929	36,056	
	Public Works Department	1,149,535	22,702	
	Feeder Roads	986,447	22,702	
	Parks and Gardens	898,270	22,702	
	Environmental Health	156,341	30,851	
	Rural Housing	118,919	22,702	
8	WESTERN NORTH RCC	4,360,438	837,186	-
	Office of Regional Coordinating Council	1,735,599	534,188	
	Budget	217,418	67,430	
	Agriculture Department (RADU)	379,139	40,597	
	Social Welfare	306,843	36,056	
	Community Development	217,870	36,056	
	Public Works Department	378,201	22,702	
	Feeder Roads	239,725	22,702	
	Parks and Gardens	397,598	22,702	
	Environmental Health	393,498	32,051	
	Rural Housing	94,547	22,702	
9	ASHANTI RCC	21,910,881	1,092,597	-
	Office of Regional Coordinating Council	9,926,174	667,729	
	Budget	827,711	114,388	
	Agriculture Department (RADU)	3,411,454	85,325	
	Social Welfare	239,209	40,598	
	Community Development	1,008,329	40,597	
	Public Works Department	2,108,629	26,976	
	Feeder Roads	1,667,581	26,976	
	Parks and Gardens	2,335,410	26,976	
	Environmental Health	198,566	36,056	
	Rural Housing	187,818	26,976	
10	BONO RCC	15,947,115	835,986	-
	Office of Regional Coordinating Council	6,008,389	534,188	
	Budget	452,449	66,230	
	Agriculture Department (RADU)	105,291	40,597	
	Social Welfare	2,518,820	36,056	
	Community Development	755,913	36,056	
	Public Works Department	1,796,828	22,702	
	Feeder Roads	1,743,759	22,702	
	Parks and Gardens	1,615,028	22,702	
	Environmental Health	704,227	32,051	
	Rural Housing	246,411	22,702	
11	BONO EAST RCC	5,599,366	834,785	-
	Office of Regional Coordinating Council	2,974,529	534,187	
	Budget	217,418	65,030	
	Agriculture Department (RADU)	379,139	40,598	
	Social Welfare	306,841	36,056	
	Community Development	217,870	36,056	
	Public Works Department	378,201	22,702	
	Feeder Roads	239,725	22,702	
	Parks and Gardens	397,598	22,702	
	Environmental Health	393,498	32,051	
	Rural Housing	94,547	22,702	
12	AHAFO RCC	4,360,438	834,786	-
	Office of Regional Coordinating Council	1,735,594	534,188	
	Budget	217,418	65,030	
	Agriculture Department (RADU)	379,139	40,597	
	Social Welfare	306,848	36,056	
	Community Development	217,870	36,056	
	Public Works Department	378,201	22,702	
	Feeder Roads	239,725	22,702	
	Parks and Gardens	397,598	22,702	
	Environmental Health	393,498	32,051	
	Rural Housing	94,547	22,702	

Appendix 4A: 2025 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
13	NORTHERN RCC	14,887,386	871,381	-
	Office of Regional Coordinating Council	6,177,493	534,185	
	Budget	339,895	66,904	
	Agriculture Department (RADU)	2,862,106	45,138	
	Social Welfare	410,351	40,597	
	Community Development	803,212	40,597	
	Public Works Department	1,876,154	26,976	
	Feeder Roads	1,256,265	26,976	
	Parks and Gardens	427,435	26,976	
	Environmental Health	456,570	36,056	
	Rural Housing	277,905	26,976	
14	NORTH EAST RCC	4,360,438	924,397	-
	Office of Regional Coordinating Council	1,735,595	587,603	
	Budget	217,418	66,502	
	Agriculture Department (RADU)	379,139	45,138	
	Social Welfare	306,847	40,597	
	Community Development	217,870	40,597	
	Public Works Department	378,201	26,976	
	Feeder Roads	239,725	26,976	
	Parks and Gardens	397,598	26,976	
	Environmental Health	393,498	36,056	
	Rural Housing	94,547	26,976	
15	SAVANNAH RCC	4,566,926	923,197	-
	Office of Regional Coordinating Council	1,942,083	587,603	
	Budget	217,418	65,302	
	Agriculture Department (RADU)	379,139	45,138	
	Social Welfare	306,847	40,597	
	Community Development	217,870	40,597	
	Public Works Department	378,201	26,976	
	Feeder Roads	239,725	26,976	
	Parks and Gardens	397,598	26,976	
	Environmental Health	393,498	36,056	
	Rural Housing	94,547	26,976	
16	UPPER EAST RCC	13,194,811	840,407	-
	Office of Regional Coordinating Council	4,938,567	503,203	
	Budget	386,366	66,911	
	Agriculture Department (RADU)	2,065,311	45,138	
	Social Welfare	2,497,290	40,597	
	Community Development	627,302	40,597	
	Public Works Department	1,288,696	26,976	
	Feeder Roads	731,003	26,976	
	Parks and Gardens	273,645	26,976	
	Environmental Health	200,991	36,056	
	Rural Housing	185,640	26,976	
17	UPPER WEST RCC	8,593,702	839,476	-
	Office of Regional Coordinating Council	4,175,816	498,672	
	Budget	292,891	70,511	
	Agriculture Department (RADU)	1,421,328	45,138	
	Social Welfare	429,952	40,597	
	Community Development	490,393	40,597	
	Public Works Department	147,645	26,976	
	Feeder Roads	729,720	26,976	
	Parks and Gardens	378,950	26,976	
	Environmental Health	405,228	36,056	
	Rural Housing	121,779	26,976	
	GRAND TOTAL	185,866,000	16,847,612	-

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Greater Accra Region

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER											CAPEX	Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
GREATER ACCRA REGION																		
101	1	Accra Metro	3	Accra	29,417,137	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	46,000	206,000	-	206,000
102	2	Ada East	1	Ada Foah	5,579,689	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
103	3	Shai-Osudoku	1	Dodowa	5,320,272	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
104	4	Ga West	2	Amasaman	5,694,511	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
105	5	Tema Metro	3	Tema	21,292,110	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	46,000	206,000	-	206,000
106	6	Ga East	2	Abokobi	13,713,164	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
107	7	Ga South	2	Ngleshie Amanfrom	10,053,309	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
108	8	Ashiaman Mun	2	Ashaiman	10,800,179	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
109	9	Adenta	2	Adenta	7,727,251	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
110	10	Ledzokuku	2	Teshie	11,806,359	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
111	11	Ada West	1	Sege	6,268,225	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
112	12	Ningo-Prampram	1	Prampram	10,053,309	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
113	13	Ga Central	2	Sowutuom	12,828,150	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
114	14	La-Nkwantangan	2	Madina	9,505,143	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
115	15	Kpone Katamanso	2	Kpone	6,980,743	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
116	16	La Dade-Kotopon	2	La	10,999,877	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
117	17	Okaikei North	2	Abeka	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
118	18	Ablekuma North	2	Ablekuma North	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
119	19	Ablekuma West	2	Dansoman	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
401	20	Ayawaso East	2	Nima	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
402	21	Ayawaso North	2	Accra NewTown	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
403	22	Ayawaso West	2	Dzorwulu	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
404	23	Ga North	2	Ofankor	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
405	24	Wejja-Gbawe	2	Wejja	12,701,655	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
406	25	Tema West	2	Tema Community 2	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
407	26	Krowor	2	Nungua	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
408	27	Ablekuma Central	2	Latebikorshie	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
409	28	Ayawaso Central	2	Kokomlemle	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
410	29	Korle Klotey	2	Osu	5,918,528	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
TOTAL					261,763,413	582,000	750,000	840,000	514,000	30,000	30,000	20,000	282,000	280,000	940,000	4,268,000	-	4,268,000

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Volta and Oti Regions

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER										CAPEX	Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services		Capital Expenditure
VOLTA REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	1	Central Tongu	1	Adidome	5,630,642	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
121	2	Akatsi South	1	Akatsi	7,362,455	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
122	3	Ho Mun	2	Ho	11,112,899	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
123	4	Hohoe Mun	2	Hohoe	9,719,162	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
126	5	Keta Mun	2	Keta	7,320,060	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
127	6	Ketu South	2	Denu	6,859,682	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
131	7	South Tongu	1	Sogakope	6,964,068	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
132	8	Agortime Ziope	1	Agortime Kpetoe	5,803,611	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
134	9	South Dayi	1	Kpeve	5,544,778	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
137	10	Ketu North	2	Dzodze	5,863,177	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
138	11	Akatsi North	1	Ave Dakpa	5,368,512	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
139	12	Afadzato South	1	Ve Golokwati	4,777,206	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
140	13	Adaklu	1	Adaklu Waya	3,984,513	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
141	14	North Tongu	1	Battor Dugame	5,230,136	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
128	15	Kpando Mun	2	Kpando	6,385,379	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
144	16	North Dayi	1	Anfoega	4,608,217	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
143	17	Ho West	1	Dzolokpuita	5,677,601	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
145	18	Anloga	1	Anloga	3,984,513	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					112,196,608	336,000	180,000	480,000	288,000	-	-	-	156,000	150,000	528,000	2,118,000	-	2,118,000
OTI REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	1	Jasikan	1	Jasikan	5,836,205	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
125	2	Kadjebi	1	Kadjebi	6,164,031	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
129	3	Krachi West	1	Kete Krachi	5,226,889	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
130	4	Nkwanta South	2	Nkwanta	6,196,033	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
133	5	Krachi East	2	Dambai	6,266,603	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
135	6	Biakoye	1	Nkonya Ahenkro	4,655,949	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
136	7	Nkwanta North	1	Kpasa	4,480,380	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
142	8	Krachi Nchumuru	1	Chinderi	3,538,949	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
	9	Guan	1	Likpe Mate	1,931,080	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					44,296,118	166,000	60,000	235,000	141,000	-	-	-	76,000	72,500	260,000	1,010,500	-	1,010,500

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Eastern Region

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER										CAPEX	Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services		Capital Expenditure
EASTERN REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
150	1	Kwahu Afram Plains North	1	Donkorkrom	7,025,564	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
151	2	Akwapim North	2	Akropong Akwapim	8,718,841	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
152	3	Nsawam Adoagyiri Mun	2	Nsawam	11,143,897	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
153	4	Asuogyaman	1	Atimpoku	8,739,034	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
154	5	Birim North	1	New Abirem	9,029,781	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
155	6	Birim South	1	Akim Swedru	6,337,865	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
156	7	Abuakwa South	2	Kibi	7,206,902	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
157	8	Fanteakwa North	1	Begoro	7,793,869	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
158	9	Kwaebibirem	2	Kade	7,912,326	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
159	10	Kwahu South	1	Mpraeso	8,414,214	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
160	11	Lower Manya Krobo	2	Odumase Krobo	9,048,569	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
161	12	New Juaben South	2	Koforidua	13,513,472	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
162	13	Suhum	2	Suhum	11,682,273	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
163	14	West Akim	2	Asamakese	10,887,648	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
164	15	Yilo Krobo	2	Somanya	10,360,430	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
165	16	Atiwa West	1	Kwabeng	6,458,468	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
166	17	Kwahu West	2	Nkawkaw	11,152,621	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
167	18	Upper Manya Krobo	1	Asesewa	5,975,647	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
168	19	Kwahu East	1	Abetifi	6,820,427	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
169	20	Birim Central	2	Akim Oda	11,252,328	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
170	21	Akyemansa	1	Ofoase	6,706,670	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
171	22	Denkyembuor	1	Akwatia	6,030,347	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
172	23	Kwahu Afram Plains South	1	Tease	5,787,465	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
173	24	Ayensuano	1	Coaltar	4,000,929	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
174	25	Akuapem South	1	Aburi	8,836,138	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
175	26	Upper West Akim	1	Adeiso	8,667,195	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
176	27	New Juaben North	2	Effiduase	8,040,123	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
177	28	Abuakwa North	2	Kukurantumi	5,413,850	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
178	29	Okere	1	Adukrom	3,843,860	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
179	30	Atiwa East	1	Anyinam	4,407,941	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
180	31	Fanteakwa South	1	Osino	4,066,764	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
181	32	Asene-Manso-Akroso	1	Manso	3,505,567	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
182	33	Achiase	1	Achiase	4,000,929	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					252,781,956	620,000	390,000	890,000	534,000	-	-	-	290,000	280,000	976,000	3,980,000	-	3,980,000

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Central Region

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER											CAPEX	Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
CENTRAL REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
190	1	Abura/ Asebu/ Kwamankese	1	Abura Dunkwa	7,830,884	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
191	2	Agona West	2	Swedru	9,683,058	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
192	3	Ajumako/Enyan/Esiam	1	Ajumako	8,310,716	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
193	4	Asikuma-Odoben-Brakwa-Breman	1	Breman Asikuma	7,661,351	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
194	5	Assin Fosu	2	Assin Fosu	9,493,839	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
195	6	Effutu	2	Winneba	9,860,255	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
196	7	Cape Coast	3	Cape Coast	20,635,109	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	46,000	206,000	-	206,000
197	8	Gomoa West	1	Apam	6,684,132	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
198	9	Komenda-Edina-Eguafo-Abirim	2	Elmina	8,740,403	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
199	10	Mfantiman Mun	2	Saltpond	8,960,112	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
200	11	Twifu Ati Morkwa	1	Twifu Praso	7,376,808	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
201	12	Upper Denkyira East	2	Dunkwa-on-Offin	8,708,925	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
202	13	Assin South	1	Kyekewere / Nsuaem	6,419,129	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
203	14	Gomoa Central	1	Afransi	6,170,207	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
204	15	Awutu Senya	1	Awutu Beraku	8,254,039	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
205	16	Upper Denkyira West	1	Diaso	4,942,224	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
206	17	Agona East	1	Nsaba	6,360,676	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
207	18	Awutu Senya East	2	Kasoa	10,024,003	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
208	19	Ekumfi	1	Essarkyir	4,609,481	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
209	20	Hemang Lower Denkyira	1	Hemang	5,825,910	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
210	21	Assin North	1	Assin Bereku	1,366,576	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
211	22	Gomoa East	1	Polsin	1,490,510	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					169,408,348	417,000	240,000	585,000	356,000	15,000	15,000	10,000	192,000	185,000	662,000	2,677,000	-	2,677,000

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Western and Western North Regions

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER											CAPEX	Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
WESTERN REGION																		
220	1	Ahanta West	2	Agona Nkwanta	8,359,363	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
223	2	Jomoro	2	Half-Assini	5,933,640	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
225	3	Wassa East	1	Daboase	7,007,568	18,000	-	30,000	15,000				8,000	7,500	28,000	106,500	-	106,500
226	4	Nzema East Municipal	2	Axim	5,843,275	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
228	5	Sekondi Takoradi Metro	3	Sekondi	25,356,725	25,000	30,000	30,000	20,000	15,000	15,000	10,000	10,000	10,000	47,000	212,000	-	212,000
229	6	Wassa Amenfi West	2	Asankragua	6,317,382	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
230	7	Tarkwa Nsuaem Municipal	2	Tarkwa	10,244,594	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
232	8	Wassa Amenfi East	2	Wassa Akropong	6,518,923	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
233	9	Shama	1	Shama	8,041,656	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
234	10	Prestea-Huni-Valley	2	Bogoso	7,185,800	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
236	11	Ellembele	1	Nkroful	6,309,859	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
238	12	Amenfi Central	1	Manso Amenfi	3,700,436	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
239	13	Mpohor	1	Mpohor	5,064,640	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
	14	Effia Kwesimintsim	2	Kwesimintim	3,700,436	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
TOTAL					109,584,299	275,000	270,000	400,000	239,000	15,000	15,000	10,000	130,000	127,500	443,000	1,924,500	-	1,924,500
WESTERN NORTH REGION																		
221	1	Aowin	2	Enchi	5,698,963	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
222	2	Bibiani Anhwiaso Bekwai	2	Bibiani	11,609,430	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
224	3	Juaboso	1	Juaboso	5,482,423	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
227	4	Sefwi Wiawso Municipal	2	Sefwi Wiawso	6,665,949	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
231	5	Bia West	1	Essam-Dabiso	5,627,357	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
235	6	Sefwi Akontombra	1	Akontombra	3,934,720	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
237	7	Bia East	1	Adabokrom	3,177,649	18,000	-	30,000	15,000				8,000	7,500	28,000	106,500	-	106,500
240	8	Suaman	1	Dadieso	8,353,710	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
241	9	Bodi	1	Bodi	3,772,421	18,000	-	30,000	15,000				8,000	7,500	28,000	106,500	-	106,500
TOTAL					54,322,621	168,000	90,000	250,000	144,000	-	-	-	78,000	75,000	264,000	1,069,000	-	1,069,000

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Ashanti Region

REGION/ MMDA					COMPENSATION		GOG GOODS & SERVICES TRANSFER										CAPEX	Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
ASHANTI REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-		-
250	1	Adansi South	1	New Edubiase	6,859,783	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
251	2	Obuasi	2	Obuasi	10,901,005	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
252	3	Sekyere South	1	Agona	11,748,316	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
253	4	Ahafo Ano North	2	Tepa	9,337,094	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
254	5	Ahafo Ano South East	1	Mankranso	4,863,935	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
255	6	Bekwai Municipal	2	Bekwai	11,493,385	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
256	7	Amansie West	1	Manso-Nkwanta	6,495,679	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
257	8	Asante Akim / Central Mun	2	Konongo-Odumase	15,333,661	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
258	9	Asante Akim South	2	Juaso	8,933,092	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
259	10	Atwima Nwabiagya	2	Nkawie	10,128,163	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
260	11	Bosomtwe	1	Kuntense	12,368,096	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
261	12	Ejisu	2	Ejisu	12,510,568	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
262	13	Ejura Sekyeredumasi	2	Ejura	12,410,635	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
263	14	Kumasi	3	Kumasi	36,850,315	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	46,000	206,000	-	206,000
264	15	Kwabre East	2	Mamponteng	10,607,707	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
265	16	Offinso Municipal	2	Offinso	11,546,888	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
266	17	Sekyere East	1	Efiduase	9,655,329	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
267	18	Mampong	2	Mampong	13,162,184	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
268	19	Adansi North	1	Fomena	7,425,067	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
269	20	Amansie Central	1	Jacobi	8,219,143	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
270	21	Atwima Mponua	1	Nyinahin	7,451,978	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
271	22	Offinso North	1	Akomadan	8,010,183	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
272	23	Afigya Kwabre South	1	Kodie	12,419,569	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
273	24	Bosome Freho	1	Asiwa	6,177,326	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
274	25	Atwima Kwanwoma	1	Foase	6,495,679	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
275	26	Sekyere Kumawu	1	Kumawu	5,487,012	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
276	27	Sekyere Central	1	Nsuta	8,699,304	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
277	28	Asokore Mampong	2	Asokore	10,949,812	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
278	29	Asante Akim North	1	Agogo	11,318,855	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
279	30	Sekyere Afram Plains	1	Drobonso	3,786,716	18,000	-	27,555	15,000				8,000	7,500	28,000	104,055	-	104,055
280	31	Oforikrom	2	Oforikrom	8,501,175	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
281	32	Kwadaso	2	Kwadaso	8,613,983	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
282	33	Old Tafo	2	Old Tafo	7,809,630	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
283	34	Asokwa	2	Asokwa	8,851,833	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
284	35	Suame	2	Suame	10,569,294	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
285	36	Juaben	2	Juaben	6,392,723	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
286	37	Ahafo Ano South West	1	Adugyama / Dwinyama	8,588,322	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
287	38	Amansie South	1	Edubia	4,905,663	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
288	39	North	1	Barekese	6,446,046	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
289	40	Akrofuom	1	Akrofuom	4,509,847	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
450	41	Adansi Asokwa	1	Asokwa	5,555,191	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
451	42	Obuasi East	1	Tutuka	7,154,993	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
452	43	Afigya Kwabre North	1	Boaman	4,369,612	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					403,914,793	817,000	570,000	1,167,555	704,000	15,000	15,000	10,000	382,000	370,000	1,294,000	5,344,555	-	5,344,555

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Ahafo, Bono East and Bono Regions

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER										CAPEX	Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services		Capital Expenditure
AHAFO REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
290	1	Asunafo North Municipal	2	Goaso	10,603,445	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
291	2	Asutifi North	1	Kenyasi	7,259,769	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
230	3	Tano South	2	Bechem	11,381,391	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
312	4	Asutifi South	1	Hwidiem	5,313,704	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
307	5	Asunafo South	1	Kukuom	7,157,332	18,000	-	30,000	15,000				8,000	7,500	28,000	106,500	-	106,500
308	6	Tano North	2	Duayaw Nkwanta	5,313,704	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
TOTAL					47,029,344	114,000	90,000	170,000	99,000	-	-	-	54,000	52,500	180,000	759,500	-	759,500
BONO EAST REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
292	1	Atebubu Amantin	2	Atebubu	8,444,342	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
296	2	Kintampo North Municipal	2	Kintampo	12,339,132	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
297	3	Nkoranza South Municipal	2	Nkoranza	8,218,355	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
298	4	Sene West	1	Kwame Danso	7,665,384	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
301	5	Techiman Municipal	2	Techiman	10,716,161	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
303	6	Pru East	1	Yeji	6,107,468	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
306	10	Kintampo South	1	Jema	8,833,821	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
311	7	Nkoranza North	1	Busunya	6,928,411	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
313	8	Techiman North	1	Tuobodom	8,929,597	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
314	9	Sene East	1	Kajaji	4,981,016	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
317	11	Pru West	1	Prang	2,650,015	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					85,813,702	206,000	120,000	295,000	177,000	-	-	-	96,000	92,500	324,000	1,310,500	-	1,310,500
BONO REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
293	1	Berekum East	2	Berekum	7,650,651	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
294	2	Dormaa Central Municipal	2	Dormaa Ahinkro	8,055,709	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
295	3	Jaman South	2	Drobo	8,707,348	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
299	4	Sunyani Municipal	2	Sunyani	10,167,144	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
302	11	Wechi Municipal	2	Wenchi	12,615,236	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
304	12	Tain	1	Nsawkaw	9,034,802	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
305	5	Jaman North	1	Sampa	7,272,342	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
309	6	Sunyani West	1	Odumasi	12,609,704	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
310	7	Dormaa East	1	Wamfie	6,707,856	18,000	-	30,000	15,000				8,000	7,500	28,000	106,500	-	106,500
315	8	Banda	1	Banda Ahenkro	4,172,167	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
316	9	Dormaa West	1	Nkran Nkwanta	5,573,239	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
318	10	Berekum West	1	Jinjini	3,576,275	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					96,142,472	226,000	150,000	330,000	195,000	-	-	-	106,000	102,500	356,000	1,465,500	-	1,465,500

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Northern, Savannah and North East Regions

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER											CAPEX	Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
NORTHERN REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
331	1	Yendi Municipal	2	Yendi	6,892,051	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
334	2	Gushiegu	2	Gusheigu	2,951,507	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
335	3	Nanumba North	2	Bimbilla	6,689,729	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
336	4	Saboba	1	Saboba	4,921,831	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
337	5	Savelugu	2	Savelugu	6,688,279	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
338	6	Tolon	1	Tolon	10,510,408	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
339	7	Tamale Metropolis	3	Tamale	25,758,946	25,000	30,000	30,000	20,000	15,000	15,000	10,000	10,000	10,000	46,000	211,000	-	211,000
342	8	Zabzugu	1	Zabzugu	4,455,064	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
346	9	Karaga	1	Karaga	5,836,825	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
347	10	Nanumba South	1	Wulensi	4,848,485	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
349	11	Kpandai	1	Kpandai	5,376,210	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
351	12	Mion	1	Sang	5,323,844	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
352	13	Sagnerigu	2	Sagnerigu	4,631,692	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
353	14	Tatale Sanguli	1	Tatale	4,974,764	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
355	15	Kumbungu	1	Kumbungu	3,827,777	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
356	16	Nanton	1	Nanton	3,754,220	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					107,441,633	305,000	180,000	430,000	260,000	15,000	15,000	10,000	140,000	135,000	486,000	1,976,000	-	1,976,000
SAVANNAH REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
330	1	Bole	1	Bole	6,250,313	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
332	2	East Gonja	2	Salaga	5,322,212	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
340	3	West Gonja	1	Damango	4,963,508	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
343	4	Sawla Tuna Kalba	1	Sawla	5,199,535	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
345	5	Central Gonja	1	Buipe	4,759,447	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
350	6	North Gonja	1	Daboya	4,170,067	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
358	7	North East Gonja	1	Kpalbe	3,001,630	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					33,666,711	128,000	30,000	180,000	108,000	-	-	-	58,000	55,000	200,000	759,000	-	759,000
NORTH EAST REGION																		
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-			-
333	1	East Mamprusi	2	Gambaga	3,131,793	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
341	2	West Mamprusi	2	Walewale	3,116,443	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
344	3	Bunkpurugu Nakpanduri	1	Bunkpurugu	3,670,050	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
348	4	Chereponi	1	Chereponi	4,831,662	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
354	5	Mamprugu Moagduri	1	Yagaba	4,363,531	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
357	6	Yunyoo Nasuan	1	Yunyoo	1,756,448	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					20,869,927	112,000	60,000	160,000	96,000	-	-	-	52,000	50,000	176,000	706,000	-	706,000

Appendix 4B: 2025 MMDAs Indicative Ceilings (GH¢) – Upper East and Upper West Regions

REGION/ MMDA					COMPENSATION	GOG GOODS & SERVICES TRANSFER											CAPEX	Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	
UPPER EAST REGION																		
CODE		MMDAs	Status	Capital	-	-	-	-	-						-			-
360	1	Bawku	2	Bawku	5,331,788	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
361	2	Bawku West	1	Zebilla	3,586,176	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
362	3	Bolgatanga	2	Bolgatanga	7,550,012	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
363	4	Bongo	1	Bongo	2,873,949	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
364	5	Builsa North	1	Sandema	3,100,273	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
365	6	Kassena Nankana East	2	Navrongo	6,048,439	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
366	7	Talensi	1	Tongu	7,359,376	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
367	8	Garu	1	Garu	6,637,832	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
368	9	Kassena Nankana West	1	Paga	5,779,081	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
369	10	Binduri	1	Binduri	3,602,595	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
370	11	Pusiga	1	Pusiga	4,886,043	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
371	12	Nabdam	1	Nangodi	3,922,254	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
372	13	Builsa South	1	Fumbisi	4,476,366	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
373	14	Bolgatanga East	1	Zuarungu	4,437,724	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
374	15	Tempane	1	Tempane	4,905,098	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
TOTAL					74,497,005	276,000	90,000	390,000	234,000	-	-	-	126,000	120,000	432,000	1,668,000	-	1,668,000
UPPER WEST REGION																		
CODE		MMDAs	Status	Capital	-	-	-	-	-						-			-
380	1	Jirapa	2	Jirapa	7,039,102	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
381	2	Lawra	2	Lawra	6,246,812	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
382	3	Nadowli Kaleo	1	Nadowli	7,289,789	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
383	4	Sissala East	2	Tumu	6,626,536	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
384	5	Wa	2	Wa	7,644,726	20,000	30,000	30,000	18,000				10,000	10,000	32,000	150,000	-	150,000
385	6	Wa West	1	Wechiaw	5,359,067	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
386	7	Wa East	1	Funsi	4,415,997	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
387	8	Sissala West	1	Gwollu	4,521,861	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
388	9	Lambusie Kari	1	Lambussie	3,781,483	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
389	10	Nandom	1	Nandom	4,107,970	18,000	-	25,000	15,000				8,000	7,500	28,000	101,500	-	101,500
390	11	Dafama Bussie Issa	1	Issa	4,257,776	18,000	-	13,064	15,000				8,000	7,500	28,000	89,564	-	89,564
TOTAL					61,291,119	206,000	120,000	283,064	177,000	-	-	-	96,000	92,500	324,000	1,298,564	-	1,298,564
GROUND TOTAL					1,935,020,069	4,954,000	3,390,000	7,085,619	4,266,000	90,000	90,000	60,000	2,314,000	2,240,000	7,845,000	32,334,619	-	32,334,619

Appendix 5A: Compensation of Employees – Nominal Roll



MDA:

Department:

Cost Centre:.....

Programme:

Breakdown of Salaries of Staff

SN	Name	Position	Level	SSSS Step	Monthly Consolidated Salary	Annual Consolidated Salary
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

HEAD OF BUDGET

HEAD PPME

CHIEF DIRECTOR

.....

.....

.....

Appendix 5C: Additional Recruitment Information (Military & Security Services)



MDA/MMDA NAME:
 DEPARTMENT:
 COST CENTRE:
 PROGRAMME:

SN	RANK	NO. OF PERSONNEL	TOTAL COST OF UNIFORM / KITS / ACCOUTREMENTS TO BE PROVIDED BY GOVERNMENT	FEEDING COST	TOTAL COST
TOTAL					

SIGN.....

SIGN.....

NAME OF COST CENTRE HEAD

NAME OF CHIEF DIRECTOR/DIRECTOR

Appendix 5D: Compensation of Employees Information Request for Granting Financial Clearance



REPUBLIC OF
GHANA
NAME OF MDA :
DEPARTMENT:
COST CENTRE
PROGRAMME:

S/N	Category of Staff A	No B	Basic Salary C	Allowances Payable D	SSF E	Total Monthly Consolidated Salary F	Possible Recruitment Budget Available G
Grand Total							

**Kindly list all other allowances if there is more than one

NAME OF HR MANAGER

DATE SIGNED

Appendix 5F: List of Staff Paid by IGF



MDA:

Department:

Cost Centre:.....

Programme:

SN	Name	Date of Employment	Staff ID	Rank	Basic Salary	Consolidated Allowances Payable	Monthly Consolidated Salary	Annual Consolidated Salary
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Grand Total								

HEAD OF BUDGET

.....

HEAD PPME

.....

CHIEF DIRECTOR

.....

Appendix 6A: MDA Cash Plan Template - Summary

MDA CASH PLAN TEMPLATE - SUMMARY

Name of MDA:

Table 1: Overall MDAs Annual Cash Requirement by Expenditure Item (Normal)

Sn.	Expenditure classification	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Wages and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Non- Salary Related Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Goods & Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w GoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w ABFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wGoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wABFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: This Table will be populated automatically when the other Tables in the Framework are populated.

Sign-offs

	Name	Name	Signature
Responsible Officer	Director, PPME		
	Chief Director		

Appendix 6B: MDA Cash Plan Template – Key Policy Initiatives

MDA CASH PLAN TEMPLATE - KEY POLICY INITIATIVES

Name of MDA:

Table 2: Cash Requirement for Key Policy Initiative(s) (Goods and Services)

Sn.	Policy Initiative	Funds Source	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1																
2																
3																
4																
5																
6																
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 2 with cash required for implementation of Key Policy Initiative(s)

Table 3: Cash Requirement for Key Policy Initiative(s) (CAPEX)

Sn.	Policy Initiative	Funds Source	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1																
2																
3																
4																
5																
6																
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 3 with cash required for implementation of Key Policy Initiative(s)

Appendix 6C: MDA Cash Plan Template – Compensation of Employees

MDA CASH PLAN TEMPLATE - COMPENSATION OF EMPLOYEES

Name of MDA:

Table 4: Overall MDAs Annual Cash Requirement by Expenditure Item (Normal + Policy Initiatives)

Sn.	Expenditure classification	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	o/w Wages and Salaries														
	o/w Non- Salary Related Allowance														

NB: Please populate Table 4 with the total cash required for your MDA (Normal) and all Policy Initiatives under your MDA

Appendix 6D: MDA Cash Plan Template – Goods and Services

MDA CASH PLAN TEMPLATE - GOODS AND SERVICES

Name of MDA:

Table 5: Cash Requirement Goods and Services (Excluding Key policy Initiatives)

Sn.	Key Operations	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 5 with cash required for implementation of other Goods and Services (Excluding Key policy Initiatives)

MDA CASH PLAN TEMPLATE - GOODS AND SERVICES (ABFA)

Name of MDA:

Table 6: Cash Requirement Goods and Services (Excluding Key policy Initiatives)

Sn.	Key Operations	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 6 with cash required for implementation of other Goods and Services (Excluding Key policy Initiatives)

Appendix 6E: MDA Cash Plan Template – Capital Expenditure

MDA CASH PLAN TEMPLATE - CAPITAL EXPENDITURE

Name of MDA:

Table 7: Cash Requirement Capex (Excluding Key policy Initiatives)

Sn.	Other CAPEX	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 7 with cash required for implementation of Capex (Excluding Key policy Initiatives)

MDA CASH PLAN TEMPLATE - CAPITAL EXPENDITURE (ABFA)

Name of MDA:

Table 8: Cash Requirement Capex (Excluding Key policy Initiatives)

Sn.	Other CAPEX	Arrears	2025 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 8 with cash required for implementation of Capex (Excluding Key policy Initiatives)

Appendix 7B: Non-Tax Revenue/ Internally Generated Funds Breakdown of Breakdown of Expenditure to be incurred from retained IGF

MINISTRY.....

DEPARTMENT / AGENCY.....

Expenditure Item	2025	2026	2027	2028
Compensation*				
Goods and Service				
CAPEX				
Total				

*Compensation Budgets without evidence of authorisation by MOF will not be approved for funding under IGF



REPUBLIC OF GHANA

MINISTRY OF FINANCE

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