REPUBLIC OF GHANA

MINISTRY OF FINANCE

P.O.Box MB 40, Ministries, Accra
Digital Address : GA-144-2024

Kindly quote this number and date on all correspondence
My Ref. No. MoF/B.140/BDU/BPG/8/26.1

Your Ref. No.__________

Date. 31st AUGUST, 2026

2027-2030 BUDGET PREPARATION GUIDELINES

In accordance with 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), we forward for the attention of Hon. Ministers, Heads of Institutions, Chief Directors and members of the Budget Committees, the 2027-2030 Budget Preparation Guidelines.

2. The attached Budget Preparation Guidelines provides instructions on the processes and procedures for the preparation of the 2027-2030 Budgets as well as medium-term expenditure ceilings for Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs).

3. With the conclusion of the IMF supported Extended Credit Facility (ECF) programme, Government has signed onto a Policy Coordination Instrument which will focus on growth and employment, debt sustainability and enhanced investor confidence.

4. Covered Entities are, therefore, encouraged to prioritise expenditure towards high impact, growth enhancing and job creating programmes, and ensure that all budgeted activities are directly linked to the 2027-2030 Medium-Term National Development Policy Framework and Government priority programmes.

5. As part of the 2027-2030 Budget preparation process, the Ministry of Finance will organise production workshops and Budget Hearings for all Covered Entities as indicated in the Budget Guidelines (Appendices 2A - 2B). Honourable Ministers and Chief Directors are to take note of the date assigned to their MDAs and prepare adequately to participate.

6. Honourable Ministers are further urged to take ownership and lead the entire budget preparation process, to ensure that all Government priority programmes are fully captured within the approved expenditure ceilings provided for each Covered Entity.

7. Chief Directors are, hereby, encouraged to comply strictly with all directives outlined in the Guidelines and ensure timely submission of all requisite budget documents to bdru@mofep.gov.gh, not later than two (2) working days before the scheduled hearings.

8. Counting on your cooperation.

REPUBLIC OF GHANA
MOFEP
HON MINISTER

Dr. CASSIEL ATO FORSON, MP
MINISTER FOR FINANCE

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. Deputy Minister, MoF
The Head of Civil Service
The Head of Local Govt. Service
The Director-General, NDPC
The Auditor-General
The Dir-Gen., Internal Audit Agency
The Controller and Acct.-General
All Chief Directors
All Coordinating Directors, 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 Analysts

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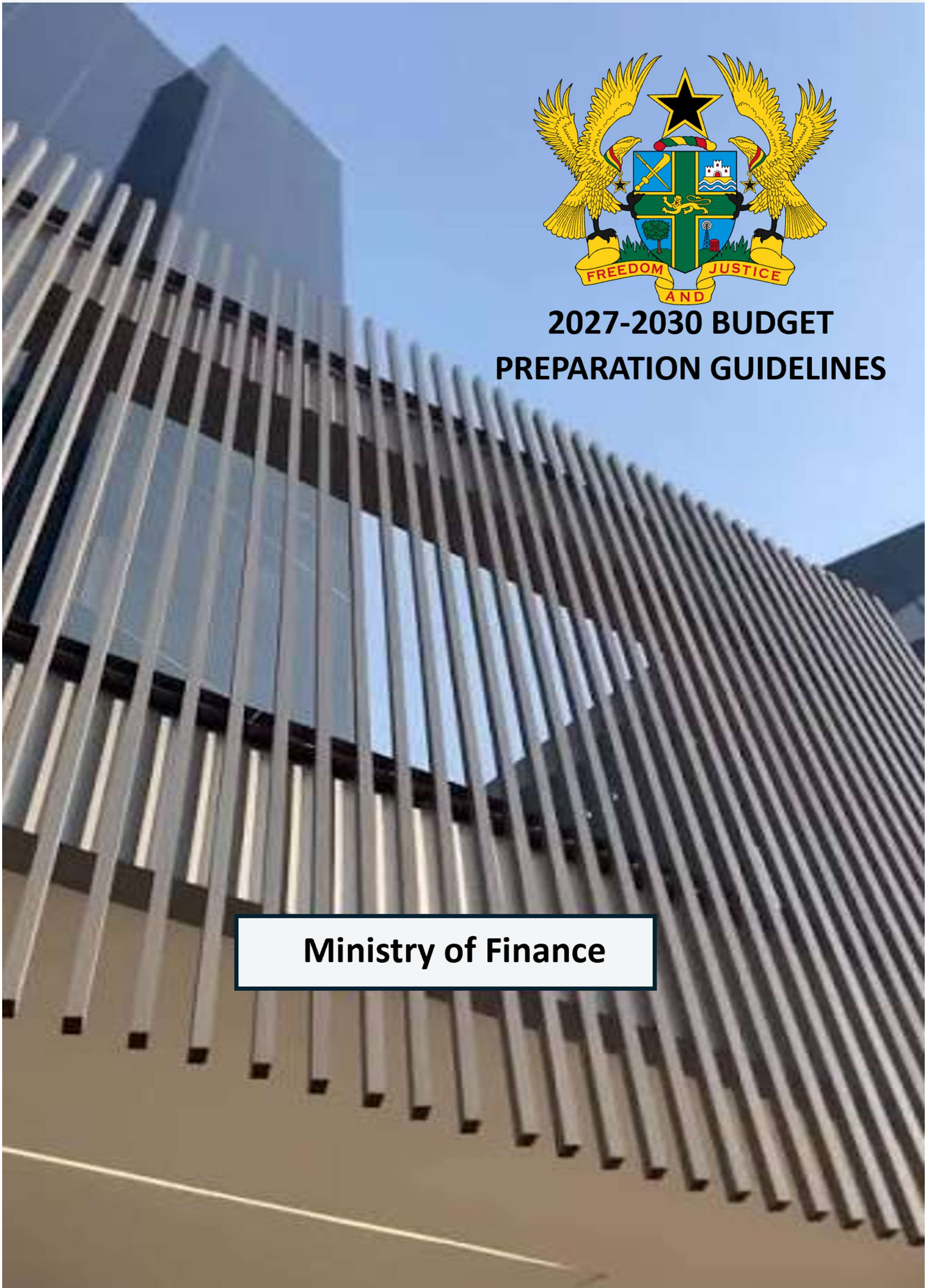
2027-2030 BUDGET PREPARATION GUIDELINES



Ministry of Finance

2027 Budget Preparation Guidelines

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Acronyms and Abbreviations

ABFA	Annual Budget Funding Amount
AfCFTA	African Continental Free Trade Area
CAPEX	Capital Expenditure
CoA	Chart of Accounts
DACF	District Assemblies Common Fund
DMTDP	District Medium-Term Development Plan
ESG	Environmental, Social, and Governance
FLG	Foreign Loans and Grants
GETFund	Ghana Education Trust Fund
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
IGF	Internally Generated Fund
IMF	International Monetary Fund
KPIs	Key Performance Indicators
MMDA	Metropolitan, Municipal and District Assembly
MoF	Ministry of Finance
MTEF	Medium-Term Expenditure Framework
MTFF	Medium-Term Fiscal Framework
MTNDPF	Medium-Term National Development Policy Framework
NTR	Non-Tax Revenue
PBB	Programme-Based Budgeting
PCI	Policy Coordination Instrument
PFM	Public Financial Management
PIM	Public Investment Management
PIP	Public Investment Plan
PPA	Public Procurement Authority
PPP	Public-Private Partnership
RCC	Regional Coordinating Council
RIAP	Revenue Improvement Action Plan
SDG	Sustainable Development Goal
SOE	State-Owned Enterprise
SoQ	Seal of Quality

SECTION ONE: INTRODUCTION AND POLICY CONTEXT

Legal Basis and Issuance

1. Pursuant to Article 179(1) of the 1992 Constitution of Ghana, Section 20 of the Public Financial Management Act, 2016 (Act 921) as amended by Act 1136 (2025), and Section 122 of the Local Governance Act, 2016 (Act 936), the 2027–2030 Budget Preparation Guidelines are hereby issued to guide Covered Entities in the preparation of their budgets.

2. These Guidelines have been approved by Cabinet, in accordance with Section 20(1)(a) of Act 921, prior to issuance.

Focus of the 2027 Budget and the Medium Term

3. The 2027 Budget is a milestone Budget. It marks three defining moments in Ghana's economic history.

4. Firstly, the successful completion of Ghana's three-year IMF-supported Extended Credit Facility (ECF) Programme, which helped to stabilise the economy, restore fiscal and debt sustainability, and rebuild market confidence in the aftermath of the 2022–2023 debt crisis.

5. Secondly, Ghana transitions to a non-financing Policy Coordination Instrument (PCI) arrangement with the IMF to signal Government’s continued commitment to sustain structural reform momentum to entrench the macroeconomic stability over the long term.

6. Thirdly, Ghana has reached a pivotal juncture as it transitions from macroeconomic stabilisation to the implementation of Government’s transformational growth programme, which seeks to translate the gains from stability into increased production, sustainable job creation, and broad-based prosperity.

7. The 2027–2030 Budget Guidelines reflect a changed operating environment. The immediate imperatives of debt restructuring, fiscal adjustment, and emergency stabilisation have been met. The challenge now is to consolidate gains and invest strategically for inclusive growth.

Government Policy Priorities for 2027–2030

8. For the 2027–2030 medium term, Government will prioritise the following:
   - Maintaining macroeconomic stability;
   - Strengthening investor confidence and the achievement of investment grade credit rating;
   - Sustaining the Big Push infrastructure investment programme;
   - Strengthening public financial management, anti-corruption, and transparency

- Embedding climate and gender-responsive budgeting as standard practice across all Covered Entities
- Implementation of a transformational programme which focuses on the following strategic shifts:
  - from stabilisation to economic transformation that creates decent and sustainable jobs;
  - from dependence on food imports to modern agriculture and food security that create jobs across the agricultural value chain;
  - from consumption-led growth to production and export-led growth that expands employment;
  - from over-dependence on public-sector employment to private-sector-led job creation; and
  - from exporting raw materials to value-added production that retains jobs, skills and incomes in Ghana.

SECTION TWO: MACROECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Macroeconomic Developments

Summary of Global Economic Developments

9. According to the IMF's July 2026 World Economic Outlook Update, Global economic conditions in 2026 continued to be shaped by elevated trade policy uncertainty, residual inflationary pressures in advanced economies, and geopolitical tensions in key regions.

10. However, the outlook for 2027 is subject to significant downside risks, including:
    - renewed trade fragmentation and tariff escalation among major economies;
    - tighter-than-expected global financial conditions and capital flow reversals;
    - climate-related supply disruptions in food and energy markets; and
    - debt sustainability concerns in emerging markets and low-income countries.

11. Global GDP growth is projected to recover to 3.4 percent in 2027, from 3.0 percent in 2026, with continued divergence between advanced economies, projected to grow by 1.8 percent, and emerging market and developing economies, projected to grow by 4.5 percent. Global headline inflation is projected to ease to 3.9 percent in 2027.

12. Commodity prices, particularly crude oil, gold, and cocoa remain key external drivers of Ghana’s fiscal and external positions, with significant implications for government revenues, foreign exchange earnings, and overall macroeconomic stability.

Summary of Domestic Economic Developments

13. Ghana's macroeconomic recovery continued to consolidate in 2026, underpinned by sustained fiscal consolidation, disciplined monetary policy, and structural reforms. Key domestic developments included:
    - Overall Real GDP growth of 6.4 percent in the first quarter of 2026, ahead of the reaffirmed annual budget target of at least 4.8 percent;
    - Headline inflation declining to 5.3 percent as at June 2026, well below the Bank of Ghana's end-year target band of 8±2 percent;
    - The Ghana Cedi remained broadly stable in 2026, depreciating by about 7.9 percent against the US Dollar, 6.5 percent against the British Pound, and 5.0 percent against the Euro by end-June 2026;
    - The 91-day Treasury bill rate at 5.27 percent as at June 2026, down from 14.74 percent a year earlier;
    - Gross International Reserves of US$12.9 billion as at end-June 2026, equivalent to 5.0 months of import cover;
    - Fiscal performance for the first half of 2026 was considerably stronger than anticipated, with the primary balance on a commitment basis, the principal fiscal

anchor, recorded a surplus of 0.9 percent of GDP as at June 2026, on track to achieve the full year target of 1.5 percent of GDP; and

- The overall fiscal deficit on a commitment basis stood at 0.4 percent of GDP for the first half of 2026, against an annual target of 2.2 percent of GDP, indicating continued prudence in fiscal management and adherence to Government's fiscal consolidation agenda.

2026–2029 IMF Policy Coordination Instrument (PCI)

14. On 27th July 2026, the IMF Executive Board completed the sixth and final review of Ghana's 39-month arrangement under the Extended Credit Facility (ECF), concluded the 2026 Article IV Consultation, and approved Ghana's request for a 36-month Policy Coordination Instrument (PCI) covering 2026–2029.

15. Unlike the ECF, the PCI is a non-financing instrument. This means that Ghana will not draw further IMF financing under this arrangement. Its purpose is to provide a credible policy framework, regular IMF Executive Board reviews, and continued signalling to investors, credit rating agencies, and development partners as Ghana transitions from a programme country to a reform partner.

16. The PCI anchors medium-term fiscal policy around a public debt target of 45% of GDP by 2034 and endorses a primary balance floor of 0.5% of GDP from 2027 onward, down from the 1.5% of GDP floor that applied through 2026 to create additional fiscal space for development and capital spending as debt continues to decline.

17. Covered Entities should note that PCI reviews are expected to continue on a schedule similar to the former ECF reviews, and that the budget submissions, in-year reporting, and fiscal risk disclosures are required elsewhere in these Guidelines.

Medium-Term Macroeconomic Framework

18. Ghana's medium-term macroeconomic framework for 2027–2030 is anchored on the following projections and targets:
    - Real GDP growth is projected at not less than 6.0 percent in 2027 and over the medium-term;
    - End-period inflation is targeted within a 7±2 percent band from 2027 through 2030;
    - Primary balance on commitment basis is projected at a surplus of 0.5 percent of GDP from 2027 through 2030;
    - Overall fiscal deficit on commitment basis is projected to increase from 2.9 percent of GDP in 2027 and 2028 to 3.3 percent of GDP in 2029 and 2030; and
    - Gross International Reserves are projected to increase to 11.8 months of import cover in 2027 and reach 15.0 months from 2028 through 2030, in line with the objectives of the Ghana Accelerated National Reserve Accumulation Policy (GANRAP).

Disbursement Limits on Multilateral and Bilateral Project Loans

19. Covered Entities must validate their project loan disbursement forecasts with the Ministry of Finance prior to inclusion in their budget submissions.

Limits on New External Debt and Guarantee Prohibition

20. Under the PCI arrangement, three quantitative limits apply: a ceiling on the present value (PV) of newly contracted or guaranteed external debt by the central government and core public covered entities; a zero limit on external debt payment arrears of the central government and the Bank of Ghana (BoG); and a zero limit on newly contracted collateralised debt by covered entities.

21. For purposes of Policy Coordination Instrument monitoring, "public entities" comprise the Ghana National Petroleum Corporation (GNPC), Ghana National Gas Limited Company (GNGLC), Tema Oil Refinery (TOR), Bulk Oil Storage and Transportation (BOST), Electricity Company of Ghana (ECG), Volta River Authority (VRA), Northern Electricity Distribution Company (NEDCo), Bui Power Authority (BPA), Ghana Grid Company Ltd (GRIDCo), Ghana Cocoa Board (COCOBOD), Ghana Gold Board (GoldBod), Ghana Water Company Limited (GWCL), Ghana Ports and Harbours Authority (GPHA), Ghana Airports Company Limited (GACL), and AirtelTigo Ghana Limited (AT Ghana).

22. In furtherance of the foregoing, the following restrictions shall apply to all Covered Entities and State-Owned Enterprises for the 2027 fiscal year:
    - a limit on new non-concessional loans;
    - Government shall not issue any new sovereign guarantee in 2027;
    - all new borrowing by Covered Entities requires the prior written approval of the Minister for Finance, pursuant to Act 921;
    - Covered Entities shall not sign any Memorandum of Understanding or framework agreement requiring financial commitment by the Government without the explicit approval of the Minister for Finance;
    - in accordance with the Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080), as amended, all Covered Entities are required to pay a non-refundable Credit Risk Assessment fee of 0.01% of the amount requested for approval; and
    - all external debt financing shall be allocated exclusively to infrastructure and self-financing projects.

Fiscal Risk Statement

23. Table 1 presents the key fiscal risks facing Ghana's public finances in 2027 and the medium-term. Covered Entities are directed to reflect the mitigation of identified risks in their budget submissions and entity-level risk registers.

Table 1: Fiscal Risk Register 2027

Risk Category	Likelihood	Fiscal Impact	Nature of Risk	Mitigation Measure
SOE Contingent Liabilities	Medium	High	Debt service guarantee calls from ECG, GNPC	Quarterly SOE reporting; restructuring plans
Revenue Shortfall Risk	Medium	Medium	Global commodity price volatility, trade disruptions	Conservative revenue assumptions; automatic stabilisers
Exchange Rate Depreciation	Medium	High	Depreciation affecting external debt service	FX hedging; reserve build-up
Climate Fiscal Risk	Low-Medium	Medium	Flood/drought impacts on agriculture and infrastructure	Climate contingency allocation; NDC implementation
Judgment Debts	Medium	Medium	Crystallisation of contingent legal liabilities	Provision in entity budgets;

SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2027–2030 BUDGET

Programme-Based Budgeting (PBB)

24. The 2027–2030 budget estimates will be prepared in Programme-Based Budgeting (PBB) format, pursuant to Article 179(2)(a) of the 1992 Constitution.

25. Covered Entities must ensure their budget programmes clearly demonstrate a direct linkage to service delivery, the New Economy Agenda, and the 24-Hour Economy Programme, where applicable.

26. Each programme must include output indicators aligned with expected outcomes and the Medium-Term National Development Policy Framework (MTNDPF).

27. Covered Entities are reminded to maintain their existing Programme Structures. Any Entity seeking to modify its Programme Structure must submit a formal written request to the Minister for Finance. New sub-programmes specifically tracking 24-Hour Economy and Digital Jobs Initiatives are encouraged, where applicable.

Structure of PBB Documents

28. PBB documents should be presented in four parts:

Part A (Strategic Overview)

29. Part A should cover the strategic overview, showing linkages to the MTNDPF and 24-Hour Economy Agenda, and should be organised as follows:
    - Adopted Policy Objectives from the MTNDPF and 24-Hour Economy Framework
    - Goal and Core Functions of the Covered Entity
    - Policy Outcome Indicators and Targets (Table 2)
    - Expenditure Trend (January 2024 to December 2025)
    - 2026 Budget Expenditure Performance — January to September (Table 3 below)
    - Key Achievements for 2026 (include pictures and data evidence)
    - Contribution to the New Economy/ 24-Hour Economy (narrative, max 1 page)

Table 2: Policy Outcome Indicators and Targets

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

Table 3: 2026 Budget Expenditure Performance by Economic Classification (Jan–Sept 2026)

Expenditure Item / Funding Source	2026 Approved Budget (GH¢)	Releases (End-Sept 2026) (GH¢)	Actual Expenditure (GH¢)	Variance (Budget vs. Actual) (GH¢)
	A	B	C	D = (A – C)
Compensation of Employees				
GoG				
IGF				
Goods and Services				
GoG				
IGF				
FLG				
Capital Expenditure				
GoG				
IGF				
FLG				
TOTAL				

Part B (Budget Programmes and Sub-Programmes)

30. This part focuses on the implementation of Government policies through Budget Programmes and Sub-Programmes, with performance indicators and targets for 2027–2030 as shown in Table 4.

Table 4*: Output Indicators and Targets*

Main Output	Output Indicator	2025 Target	2025 Actual	2026 Target	2026 Actual	2027 Budget Year	2028 Indicative	2029 Indicative	2030 Indicative

Part C (Financial Information)

31. This part presents system-generated estimates by Budget Programme, Sub programme, economic classification and funding source. Covered Entities must complete programme costing in the GIFMIS Budget Module (Hyperion) and generate the required Part C reports directly from the system. The figures presented in Part

C must reconcile with the approved expenditure ceilings, programme costing and funding sources captured in the system.

Part D (Approval of Projects)

32. This section outlines all approved projects to be entered in the PIMS and implemented over the medium term, in accordance with Appendix 7.

Budgeting for Compensation of Employees

33. Covered Entities are to take note of the following while budgeting for Compensation of Employees:
    - Budget according to current staffing levels. Any addition, where applicable, must be approved by the Minister for Finance in accordance with Section 25(5) of the Public Financial Management (PFM) Act, 2016 (Act 921), as amended
    - Make allocations under the appropriate sub-items under the Compensation of Employees Chart of Account codes
    - Use the appropriate Salary Structure as applicable to respective Institutions / Departments or Agencies
    - Make provisions for Categories 2, 3 and 4 allowances in line with the revised Administrative Rules and Procedures for Implementing Categories 2 and 3 Allowances as well as the approved Schedule of Category 4 Allowances for respective Officers in the Public Service
    - In the case of Boards / Council / Committee allowances, allocations must be made based on current approved rates as well as existing quota of membership of the Board / Council or Committee
    - Where applicable, provisions must be made for institution / Union-specific allowances in accordance with rates specified in the approved Conditions of Service of the respective Institution / Department or Agency
    - Ensure overall allocations are within the specified indicative Compensation of Employees ceiling.

34. Covered Entities are to submit signed hard copies of the following inputs to the PFM-Compliance Division by **Friday 4th September 2026** and send soft copies to cpmu@mofep.gov.gh:
    - Staff Strength data using tables provided in Appendices 4A, 4B and 4C
    - Plans for recruitment and promotions with their cost implications on the 2027 COE budget: Appendices 4D, 4E, and 4F
    - Outstanding commitments: unutilised financial clearance with their associated cost implication on the 2027 COE Budget: Appendix 4H
    - Separated staff (retirement, resignation, death) for 2026: Appendix 4i.

35. The Chief Directors/Heads of Covered entities are required to collate the above data sheets from their respective agencies and submit the compiled data to MoF using the following guide:
    - Use of appropriate Chart of Accounts codes;

- Budget according to the approved establishment ceilings set out in Appendix 3;
- Provide data using the templates in Appendices 4A–4H;
- The wage moratorium for SOEs and Public Corporations at the 2026 salary and staffing levels remains in effect; and
- Financial clearance under Section 25(5) of Act 921 is required before any engagement of staff.

Budgeting for Goods and Services

36. Covered Entities must budget within the expenditure ceilings provided, prioritising:
    - Office accommodation (rent);
    - Utilities (electricity, water, telephone, internet);
    - Budget Committee activities;
    - Subscription payments and international obligations;
    - 24-Hour Economy operational costs (where applicable);
    - Monitoring of ongoing projects;
    - Foreign travel (subject to new foreign travel guidelines issued separately); and
    - Fuel and food rations for security services.

Budgeting for Capital Expenditure (CAPEX)

37. In accordance with the Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411), Covered Entities must prepare and update their Public Investment Plans (PIPs) within approved medium-term CAPEX ceilings. Prioritisation criteria for the 2027 PIP remain as follows:
    - Fully completed projects with outstanding payment obligations, as the first charge on the capital budgets of respective Covered Entities;
    - Projects at least 75% complete, requiring funding for completion;
    - Projects requiring counterpart funding to unlock external or donor contributions;
    - Projects that have received the Seal of Quality; and
    - Projects that require complementary work, equipment supply, and some expansion work to become functional and fit for purpose.

Additional Information for Budgeting for Capital Expenditure (CAPEX)

38. Covered Entities that have received commitment authorisation 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, must ensure adequate budgetary provisions are made in the 2027 fiscal year.

39. Covered Entities are required to submit the following to form the basis for CAPEX discussions at the Budget Hearings:
    - details of all outstanding commitments and claims;
    - the Public Investment Plan (PIP) per the template provided - the PIP is a list of ongoing projects that have been prioritised out of the Covered Entities Portfolio of Projects (PoP) being executed, as well as new projects that have been

prepared, appraised, coded, and issued with a Seal of Quality (SoQ), irrespective of their funding source; and
- pipeline projects which have not yet received the Minister's Seal of Quality at the time of budget preparation should be excluded.

40. The finalised PIP shall be duly endorsed by Honourable Ministers and Heads of Institutions and resubmitted to PIAD within the stipulated timeframe. The endorsed PIP will form the basis for discussions during the budget hearings.

41. Covered Entities are required to budget for capital investment projects in accordance with the provisions of L.I. 2411. The Regulations, among other things, require MDAs to update and prepare PIPs consistent with the medium-term capital expenditure ceiling.

42. Covered Entities shall determine their medium-term allocations for the PIP in line with the approved ceilings and ensure that project funding allocations for both the 2027 fiscal year and the medium-term do not exceed their respective CAPEX budget ceilings.

43. Covered Entities should note that the appropriated capital investment projects in the PIP will be uploaded first onto the Ghana Integrated Financial Management Information System (GIFMIS) Budget Module (Hyperion) then onto the GIFMIS Financials (General Ledger), where budget implementation and payment of certificates will be made. Projects not captured in GIFMIS will not be funded and therefore will not receive any budget releases for payment.

Multi-Year Projects

44. Covered Entities are to adequately make provisions for multi-year projects in the Medium-Term Expenditure Framework. Covered Entities are reminded that only projects provided for in the Medium-Term Expenditure Framework would have Multi-Year Commitment Authorisation issued.

Commitment Authorisation

45. In accordance with Section 24(a) of the amended Public Procurement Act, 2025 (Act 1139), all Covered Entities are required to obtain prior written commitment authorisation from the Minister for Finance before initiating any procurement. This legal requirement is intended to strengthen commitment control and prevent the accumulation of arrears. Covered Entities are reminded that only projects captured in the national budget and Annual Procurement Plan will be eligible to receive commitment authorisation from the Minister.

Multi-Year Projects

46. Covered Entities are to adequately make provisions for multi-year projects in the Medium-Term Expenditure Framework. Covered Entities are reminded that only projects provided for in the Medium-Term Expenditure Framework would have Multi-Year Commitment Authorisation issued.

Budgeting for Public-Private Partnerships (PPPs)

47. In line with the Public Financial Management Act, 2016 (Act 921), the Public Private Partnership Act, 2020 (Act 1039) and the Public Private Partnership Regulations 2025 (L.I. 2511), Covered Entities are to liaise with the Public Investments and Assets Division (PIAD) of the Ministry of Finance for guidance in the preparation, procurement and implementation of Public-Private Partnership (PPP) projects.

48. All Covered Entities executing Public-Private Partnership Agreements are required to identify, estimate, budget and report on fiscal commitments and contingent liabilities arising from these projects.

49. In support of the New Economy Agenda, Covered Entities are encouraged to explore PPP structures for infrastructure and service delivery. All PPP commitments must be reported under Covered Entities' fiscal risk schedules.

50. PPP proposals linked to 24-Hour Economy activities will be given prioritised review by the Public Investments and Assets Division.

Duties and Taxes

51. Covered Entities are reminded that they bear full responsibility for the payment of all duties, taxes, levies, and associated fees and charges on imports, local purchases, and contracts. Accordingly, all quotations and cost estimates in contracts and other transactions must incorporate the applicable items.

52. Covered Entities are further reminded that VAT is payable by them on all imported services. These taxes must be duly accounted for when entering into service contracts with non-resident persons. In addition, entities are required to withhold the appropriate taxes on income and VAT in accordance with the provisions of the Income Tax Act, 2015 (Act 896) and the Value-Added Tax Act, 2013 (Act 870), as amended.

53. Covered entities should also ensure that they withhold taxes on all relevant transactions including compensations paid from IGFs and pay same to the GRA within the statutory payment periods.

54. Please note that no contracts should be signed net of taxes: Covered entities should not enter into transactions, agreements or contracts with provisions that require

Government to reimburse the person for any taxes deducted or withheld from payments made.

Tax Exemptions, Waivers and Variations

55. All covered entities should note that the legal framework underlying taxes and tax exemptions, variations and waivers stems from Article 174 of the 1992 Constitution of the Republic of Ghana, the Exemptions Act, 2022 (Act 1083), and legislation saved under that Act.

56. MDAs are therefore, to be guided by the Exemptions Act, 2022 (Act 1083), the Exemptions Regulations, 2025 (LI 2514) and their provisions in addition to the provisions in other relevant revenue legislation saved by the Act. It should be noted that the Act repeals exemptions-related provisions in all other legislation with the exception of the Income Tax Act, VAT Act and Excise Duty Act.

57. For the benefit of this guideline please note the following: Under Section 4 of the Exemptions Act;
    - A person shall not be granted an exemption unless that person is entitled to the exemption under the Act.
    - A person shall not grant an exemption to another person unless the person is authorised to grant the exemption under the Act.
    - A person shall not waive or vary a domestic indirect tax or enter into an agreement to waive or vary a domestic indirect tax unless expressly provided for under the Act or the relevant tax law.
    - An exemption granted to a person cannot be transferred to another person.

Non-Tax Revenue/Internally Generated Funds

Non-Tax Revenue/Internally Generated Funds Projections

58. MDAs shall project and submit to the Revenue Policy Division (RPD) of the Ministry of Finance their Internally Generated Funds (IGFs) estimates for the medium-term (2027-2030).

59. In projecting the IGF estimates, MDAs shall make use of historical data on the actual frequency/quantity of the goods/services delivered for the past five years (2021-2025) and an annualised 2026 frequency/quantity for the 2027-2030 medium-term projections of frequencies/quantities.

60. Where an MDA does not have data in terms of frequencies/quantities of its goods/services for the period, it is recommended that the amount generated from each good/service be divided by the applicable rate/fee at the time to obtain the quantity/frequency for the period.

61. Projected frequencies/quantities of goods/services to be delivered in 2027 must be broken into 12 months with the seasonality where applicable and by type of goods/services (revenue item) per the schedule of appendices

62. The applicable fee for 2027 will be multiplied by each projected frequency/quantity for 2027–2030 to determine the amount of revenue to be generated for the period.

63. Projected Internally Generated Funds (IGFs) 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.

64. MDAs are further required to submit historical and forecast trends of frequencies/quantities of goods/services for the period 2021-2030 per the schedule of Appendices.

65. Projected retention shall be categorised into economic classification of expenditure as follows:
    - Compensation (show authorisation to use IGF);
    - Goods and Services; and
    - CAPEX.

IGF Indicative Ceilings

66. Projected retention for 2027-2030 by economic classification of expenditure and by MDA has been provided in Appendix 3A – 3D as indicative ceilings to guide the preparation of the IGF expenditure budgets of MDAs for 2027-2030. These ceilings are highly indicative and will change after the annual revenue projection exercise with MDAs.

Revenue Enhancement/Enforcement Legislative Framework

67. MDAs shall submit measures to improve IGF collections for the medium-term, including introduction of new revenue activities. Additionally, MDAs that have been authorised under their enabling Acts to charge fees for their services, but whose 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.

68. MDAs with intentions to rent out their properties, lands and buildings are required to seek approval from the Ministry of Finance in accordance with Regulation 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 2027 - 2030.

69. Similarly, MDAs desirous of disposing of their assets, obsolete plants and equipment, including unserviceable vehicles through public auction, are required to include

estimates of the proceeds from the auction as part of their IGF projections to be lodged into the Consolidated Fund.

70. MDAs must submit the requested information together with the projected estimates and all the assumptions underlying the projections to the Revenue Policy Division of MoF, two (2) working days before their scheduled budget hearings.

24-Hour Economy and New Economy Infrastructure

71. Covered Entities engaged in delivering infrastructure that directly supports the 24-Hour Economy Programme (night-time lighting, extended utility coverage, digital infrastructure, transport, etc.) must tag such capital projects with the 24-Hour Economy programme code in GIFMIS and ensure these appear separately in Part D of their PBB documents.

Climate Change Integration into Budgeting

72. All Covered Entities must integrate climate change considerations into the preparation of their 2027-2030 budgets in accordance with the approved Climate Budget Tagging Manual issued by the Ministry of Finance. The Manual provides detailed methodology, tagging criteria, eligible climate actions, evidence requirements, classification guidance, examples, and reporting templates for use during budget preparation.

73. Climate tags must be applied only where the allocation has a clear climate objective, result or benefit. Unsupported, generic or incorrectly classified climate tags may be queried during budget hearings and returned for correction.

Table 5: Climate Budget Summary (to be completed in budget submission)

Climate Budget Category	No. of Programmes Tagged	GoG Allocation (GH¢m)	IGF Allocation (GH¢m)	FLG Allocation (GH¢m)
Climate Mitigation				
Climate Adaptation				
Cross-Cutting (Mitigation & Adaptation)				
Climate-Responsive				
Non-Climate-Tagged Expenditure				
TOTAL				

Mainstreaming Gender Budgeting

74. Covered Entities shall mainstream gender-responsive activities in the preparation of their 2027–2030 budgets in accordance with the approved Gender Budget Tagging Manual issued by the Ministry of Finance. The Manual provides the detailed classification framework, tagging criteria, evidence requirements, examples of gender-responsive interventions, validation rules, and reporting templates to be used by Covered Entities.

75. For the purpose of these Guidelines, Covered Entities shall ensure that relevant programmes, sub-programmes, activities and projects are properly tagged in the GIFMIS Budget Module and supported by evidence of how the allocation addresses identified gender gaps, improves equitable access to services, or contributes to measurable gender-related outcomes. Generic, unsupported or incorrectly classified gender tags may be queried during budget hearings and returned for correction.

The Use of PFM Systems in the 2027 Budget

76. The Public Financial Management Systems Division (PFM-SD) at the Ministry of Finance has been established to ensure the effective oversight, coordination, and modernisation of all Public Financial Management systems across government, in accordance with Regulation 14(1) of the Public Financial Management Regulations, 2019 (L.I. 2378).

77. To harmonise government’s budgeting platforms, the Division has deployed the Oracle Hyperion to all MDAs and MMDAs. In view of this, all MDAs and MMDAs are to use the GIFMIS Budget Module (Hyperion) to prepare their 2027-2030 Budgets.

Arrears Clearance and Prevention

78. Covered Entities must continue to incorporate arrears-prevention measures into their budget submissions, ensuring that proposals include only procurements that can be fully funded within the 2027 fiscal year. Under the PCI programme, a binding arrears reduction target applies. Entities must submit a comprehensive arrears schedule as part of their Budget Hearing package.

Digital Economy and E-Government Initiatives

79. In support of the Digital Jobs Initiative and the One Million Coders Programme, all Covered Entities are required to make adequate budgetary provisions for digital infrastructure, e-government service delivery, and ICT capacity building. Entities must report all ICT-related expenditure under the appropriate digital economy Chart of Accounts codes.

SOE and Public Corporation Reporting

80. All SOEs and Public Corporations must participate in Budget Hearings together with their supervising sector Ministries and submit: audited financial statements for 2025; management accounts for January–June 2026; a strategic plan for 2027; projected

dividend payments; and details of government guarantees and support received and expected.

Foreign Loans and Grants

81. Under the PFM Act, 2016 (Act 921) and the PCI conditionality, all FLG disbursement projections must relate only to projects prioritised by the Ministry of Finance. Total disbursement estimates must not exceed the caps provided. All FLG projects must be fully captured in the GIFMIS.

Anti-Corruption

82. All Covered Entities must include anti-corruption measures aligned with the National Anti-Corruption Action Plan (NACAP).

83. Covered Entities must report on the operationalisation of their Audit Committees as prescribed by Section 86 of Act 921 as well as their Fiscal Risk Registers as part of their Budget Hearing submissions.

Mainstreaming HIV within Medium-Term Development Plans and Budgets

84. The National Development Planning Commission's 2026–2029 Guidelines and Policy Matrix for the preparation of Medium-Term Development Plans identify the reduction of new HIV infections, HIV-related morbidity and mortality, and other infectious diseases as important cross-cutting development priorities.

85. Consequently, Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), as well as Regional Coordinating Councils (RCCs), are encouraged to incorporate HIV-related interventions within their development plans and establish the HIV Employee Workplace Wellness Policy and allocate requisite resources for implementation.

2027 Budget Production Workshops and Hearings

86. Production workshops will be organised for all Covered Entities. Budget Hearings with the Ministry of Finance will be conducted from 10th to 18th September 2026 as per Appendix 2A. All documents must be submitted two (2) working days prior to the respective hearing.

SECTION FOUR: SPECIFIC INSTRUCTIONS FOR REGIONAL COORDINATING COUNCILS AND METROPOLITAN, MUNICIPAL AND DISTRICT ASSEMBLIES

87. The 2027–2030 Budgets of Regional Coordinating Councils (RCCs) and Metropolitan, Municipal and District Assemblies (MMDAs) must be prepared in accordance with these Guidelines and the following specific instructions. Budget Committees of RCCs and MMDAs must ensure full compliance with the PFM Act, 2016 (Act 921); the PFM Regulations, 2019 (L.I. 2378); the PFM (Public Investment Management) Regulations, 2020 (L.I. 2411); and the Local Governance Act, 2016 (Act 936).

88. Additionally, the Revised Composite Budget Manual, the new Fee-Fixing Guidelines 2026-2029, and the Internally Generated Fund (IGF) Strategy and Reference Guide should be used as complementary resources to support budget preparation.

89. With the deployment of the GIFMIS Budget Module (Hyperion), all MMDAs must capture their budgets using the Hyperion for the 2027-2030 budgets. The use of the stand-alone Activate system for capturing budgets of MDAs has been discontinued.

Regional Integrated Budget

90. In line with Section 200 of the Local Governance Act, 2016 (Act 936), Regional Co-ordinating Councils (RCCs) must prepare and submit their Regional Integrated Budgets (RIBs) for approval. The RIB shall cover the budgets of the Office of the RCC and the departments and organisations under the RCC, as well as related monitoring and evaluation plans.

91. The RIBs must include a dedicated chapter on 24-Hour Economy initiatives and digital infrastructure within the region.

Revenue

Inter-Governmental Transfers

92. Budget ceilings for Regional Coordinating Councils are provided in Appendices 3A–3D. DACF allocations continue to include 5 percent of ABFA, which must be strictly applied to Capital Expenditure in line with Section 21(3) of the Petroleum Revenue Management (Amendment) Act, 2025 (Act 1138)

Internally Generated Funds

93. MMDAs must commit not less than 20 percent of their IGF to capital projects that directly benefit citizens. Fee-Fixing Resolutions must be approved and published in accordance with Section 182(4) of Act 936

94. MMDAs are required to develop and submit strategies for generating revenue from the night-time economy, digital markets, and new commercial activities enabled by the 24-Hour Economy programme within their districts

Expenditure Budgeting

Compensation of Employees

95. RCCs and MMDAs must review nominal and payroll data. All Revenue Collector salary information must be presented at Regional Budget Hearings and submitted to MoF.

Capital Expenditure

96. MMDAs must prioritise all ongoing and completed projects with outstanding obligations. New projects may be included only where additional resources are available, and provision exists in both the Annual Action Plan and the PIP.

97. MMDAs are encouraged to include at least one income-generating capital project linked to the 24-Hour Economy in their PIP.

Regional Budget Hearings

98. Regional Budget Hearings for all MMDAs will be conducted between 5th and 16th October, 2026. Regional Ministers are expected to chair the hearings. RCC Budget Committees are expected to support MMDAs in preparation and to coordinate collation of regional revenue and expenditure estimates.

Budget Approval and Submission

99. MMDA budgets must be approved by their respective General Assemblies and submitted through the RCCs to the Ministry of Finance by 5th November 2026. All submissions must be endorsed by both the Presiding Member and the Coordinating Director.

SECTION FIVE: STATUTORY FUNDS — FISCAL INTEGRATION AND ALIGNMENT

100. Statutory Fund Institutions are mandated to submit their annual reports and detailed performance information to the Minister for Finance in accordance with Section 5(1)(a) of Act 921. Participation in Budget Hearings is mandatory for all Heads of Statutory Fund Institutions, in accordance with Regulation 19(4) of L.I. 2378.

101. Statutory Fund Managers are required to submit performance returns using the template in Appendix 6, demonstrating: actual expenditure against approved formula or programmed expenditure; contributions to fiscal consolidation; and compliance with PCI conditionality.

102. Statutory Fund expenditures must be captured in GIFMIS. Any off-budget spending by Statutory Fund Agencies is a violation of Section 45 of Act 921.

SECTION SIX: CONCLUSION

103. The 2027 Budget represents a historic opportunity for Ghana. The successful completion of the IMF ECF programme and the transition to a Policy Coordination Instrument arrangement are achievements that demand a commensurate level of ambition and discipline in public financial management. The task now is to consolidate stability, accelerate growth, and deliver the New Economy that Ghanaians deserve.

104. Honourable Ministers, MMDCEs, Heads of Institutions, Chief Directors, and MMDCDs are encouraged to take full ownership and leadership of the budget preparation process. All government priority programmes, particularly those linked to the New Economy, 24-Hour Economy, digital transformation, agriculture, and infrastructure, must be fully reflected within the approved expenditure ceilings.

105. In line with Act 921, Act 1136, and L.I. 2378, all Covered Entities are reminded to adhere strictly to these Guidelines and to submit draft budgets to enable the timely presentation of the 2027 Budget to Parliament.

106. Heads of Covered Entities supported by their Budget Committees are urged to ensure that all submissions are: complete; compliant with GIFMIS requirements; tagged for climate and gender; aligned with SDG targets; and consistent with the PCI programme benchmarks.

DR. CASSIEL ATO FORSON, MP,
MINISTER FOR FINANCE,
ACCRA-GHANA

APPENDICES

Appendix 1: Schedule of Appendices and Templates

Sn.	Description	Remarks
1	Schedule of Appendices and Templates	Attached as Appendix 1
2	Schedule of MDA Budget Hearings 2027–2030	Attached as Appendix 2A
3	Schedule Of MDA Budget Production Workshop	Attached as Appendix 2B
4	MDAs Budget Provisional Ceilings (GoG and Retained IGF)	Attached as Appendix 3A to 3D
5	Compensation of Employees — GoG Form	Attached as Appendix 4A
6	Compensation of Employees — IGF Staff	Attached as Appendix 4B
7	Summary Sheet on MDAs Staff Strength	Attached as Appendix 4C
8	Plans for Recruitment (2027) - GoG/IGF	Attached as Appendix 4D
9	Summary Sheet on MDAs Medium-Term Recruitment Plans	Attached as Appendix 4E
10	Plans for Promotion	Attached as Appendix 4F
11	Additional Recruitment Information (Military/ Security Services/Intelligence Agencies)	Attached as Appendix 4G
12	Financial Clearance Reporting / Monitoring Template	Attached as Appendix 4H
13	Separated Staff For 2026 and Retiree Forecast for 2027	Attached as Appendix 4i
14	MDA Cash Plan Template — Summary	Attached as Appendix 5A
15	MDA Cash Plan Template — Key Policy Initiatives	Attached as Appendix 5B
16	MDA Cash Plan Template — Compensation of Employees	Attached as Appendix 5C
17	MDA Cash Plan Template — Goods and Services	Attached as Appendix 5D
18	MDA Cash Plan Template — Capital Expenditure	Attached as Appendix 5E
19	MMDA Annual Cash Plan Template	Attached as Appendix 5F
20	NTR/IGF Collection Trend (2022–2030)	Available at www.mofep.gov.gh
21	NTR/IGF Monthly Projected Collection 2027	Available at www.mofep.gov.gh
22	Statutory Funds Expenditure — Performance Returns	Attached as Appendix 6
23	Public Investment Plan (PIP) 2027–2030	Attached as Appendix 7
24	MTEF Reconciliation Note 2027	Attached as Appendix 8
25	Fiscal Risk Register Template	Attached as Appendix 9
26	24-Hour Economy / New Economy Project Tag Template	Attached as Appendix 10
27	Climate Change Expenditure Tracking Tool	Available at www.mofep.gov.gh
28	Chart of Accounts	Available at www.mofep.gov.gh
29	SDG Manual	Available at www.mofep.gov.gh

Sn.	Description	Remarks
30	Standardised Operations and Projects	Available at www.mofep.gov.gh
31	Gender Budget Classification Framework	Available at www.mofep.gov.gh
32	PCI Structural Benchmark Tracking Template	Available at www.mofep.gov.gh

Appendix 2A: Schedule of MDA 2027–2030 Budget Hearings

Date	Time	Chairperson: Hon. Minister of Finance Co-Chairperson: Head of Civil Service Moderator: Chief Director (MoF) Panel: CoD (T), DoB, Dir. ERMD, Dir. PIAD, Dir. Research, Dir. Real Sector, Dir. PDMO, Dir. RPD, Dir. PFM-CD, Dir. Internal Audit, Dir. Unclaimed Funds, Grp. Hd. BI, Grp. Hd. BDR, Sector Heads Venue: 2nd Floor Conference Room, Tower 2	Chairperson: Hon. Deputy Minister Co-Chairperson: Dir. Gen. NDPC Moderator: Coordinating Director (O) Panel: Dir. PCMED, Dir. FSD, Dir. Legal, Dir. HCGAD, Dir. HR, Dir. PFM-SD, Dir. Procurement, Dir. Finance, Grp. Hd. BMR, Hd. BDU, Hd. PFMRU, Sector Heads Venue: 5th Floor Conference Room, Tower 2
Thur. 10th Sept. 2026	9:00am	Ministry of Energy and Green Transition	Ministry of Tourism, Culture and Creative Arts
	11:30am	Ministry of Environment, Science and Technology	Right to Information Commission
	2:30pm	Ministry of Lands and Natural Resources	Ministry of Youth Development and Empowerment
Fri. 11th Sept. 2026	9:00am	Office of the Attorney-General and Ministry of Justice	Ministry of Sports and Recreation
	11:30am	Ministry of Foreign Affairs	National Media Commission
	2:30pm	Ministry of Communication, Digital Technology and Innovations	Ministry of Labour, Jobs and Employment
Mon. 14th Sept. 2026	9:00am	Ministry of Food and Agriculture	Office of the Head of Civil Service
	11:30am	Ministry of Fisheries and Aquaculture	National Commission for Civic Education
	2:30pm	Ministry of Trade, Agribusiness and Industry	Legal Aid Commission
Tue. 15th Sept. 2026	9:00am	Ministry of Defence	National Development Planning Commission
	11:30am	National Security Council	National Labour Commission
	2:30pm	Ministry of The Interior	Public Services Commission
Wed. 16th Sept. 2026	9:00am	Office of Government Machinery	Office of the Special Prosecutor
	11:30am	Ministry of Gender, Children and Social Protection (incl. Ghana School Feeding Programme & Livelihood Empowerment Against Poverty)	
	2:30pm	Ministry of Local Gov't, Chieftaincy and Religious Affairs (incl. Office of Head of Local Government Service)	
Thur. 17th Sept. 2026	9:00am	Ministry of Roads and Highways	
	11:30am	Ministry of Transport	
	2:30pm	Ministry of Works, Housing and Water Resources	
Fri. 18th Sept. 2026	9:00am	Ministry of Education	
	12:00pm	Ministry of Health	
	3:30pm	Ministry of Finance	

Appendix 2B: Schedule Of MDA Budget Production Workshop

Sn.	Date	Covered Entity	Number of Participants
1.	Friday 4th September 2026	Ministry of Energy and Green Transition	4
		Ministry of Environment, Science and Technology	5
		Ministry of Lands and Natural Resources	5
		Office of Government Machinery	10
		Ministry of Finance	7
		Office of the Attorney-General and Ministry of Justice	3
		Ministry of Foreign Affairs	4
		Ministry of Communication, Digital Technology and Innovations	4
		Ministry of Food and Agriculture	5
		Ministry of Fisheries and Aquaculture	3
		Ministry of Trade, Agribusiness and Industry	5
		Ministry of Tourism, Culture and Creative Arts	3
		Right to Information Commission	2
		Ministry of Youth Development and Empowerment	3
		Ministry of Sports and Recreation	3
		National Media Commission	2
		Ministry of Labour, Jobs and Employment	3
		Office of the Head of Civil Service	3
		National Commission for Civic Education	2
		Legal Aid Commission	2
2.	Monday 7th September 2026	Ministry of Defence	7
		National Security Council	2
		Ministry of The Interior	10
		Ministry of Gender, Children and Social Protection (incl. Ghana School Feeding Programme & Livelihood Empowerment Against Poverty)	4
		Ministry of Local Gov't, Chieftaincy and Religious Affairs (incl. Office of Head of Local Government Service)	10
		Ministry of Roads and Highways	4
		Ministry of Transport	3
		Ministry of Works, Housing and Water Resources	4
		Ministry of Education	10
		Ministry of Health	10
		National Development Planning Commission	3
		National Labour Commission	2
		Public Services Commission	2
		Office of the Special Prosecutor	2
		Parliament of Ghana	3
		Audit Service	3
		Electoral Commission	2
		Judicial Service	2
		Commission on Human Rights and Administrative Justice	2

Appendix 3A: 2027 Indicative Ceilings (GH¢) — Administration Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	**8,996,893,765.00**	**2,425,583,705.00**	**717,330,001.00**	**1,780,073,088.00**	**13,919,880,559.00**
1	Office of Government Machinery	710,737,690.00	811,831,634.00	70,000,000.00	162,280,367.00	1,754,849,691.00
	o/w OGM Hqtrs and Agencies	*710,737,690.00*	*476,027,819.00*	*25,000,000.00*	*162,280,367.00*	*1,374,045,876.00*
	o/w Council of State	-	*7,000,000.00*	*10,000,000.00*	-	*17,000,000.00*
	o/w 24H+ Economy	-	*70,000,000.00*	*20,000,000.00*	-	*90,000,000.00*
	o/w Scholarship Secretariat	-	*250,000,000.00*	-	-	*250,000,000.00*
	o/w Government Communication Agencies	-	*8,803,815.00*	*15,000,000.00*	-	*23,803,815.00*
2	Office of the Head of Civil Service	73,199,787.00	22,339,871.00	7,000,000.00	13,414,529.00	115,954,187.00
	o/w OHCS Hqtrs and Agencies	*73,199,787.00*	*16,339,871.00*	*2,000,000.00*	*13,414,529.00*	*104,954,187.00*
	o/w Public Records and Archives Department	-	-	*5,000,000.00*	-	*5,000,000.00*
	o/w Promotions, Interviews and Civil Service Capacity	-	*6,000,000.00*	-	-	*6,000,000.00*
3	Parliament of Ghana	683,561,480.00	770,000,000.00	300,000,000.00	-	1,753,561,480.00
4	Audit Service	1,124,386,193.00	103,159,076.00	37,271,782.00	-	1,264,817,051.00
5	Public Services Commission	25,457,559.00	6,155,150.00	6,000,000.00	24,651.00	37,637,360.00
6	Electoral Commission	166,599,198.00	83,725,544.00	7,653,679.00	453,770.00	258,432,191.00
7	Ministry of Foreign Affairs	1,302,501,310.00	12,033,950.00	25,334,128.00	389,325,352.00	1,729,194,740.00
8	Ministry of Finance	1,328,321,250.00	95,127,050.00	37,470,412.00	1,181,200,809.00	2,642,119,521.00
	o/w MoF Hqtrs and Agencies	*1,328,321,250.00*	*54,127,050.00*	*31,470,412.00*	*819,110,998.00*	*2,233,029,710.00*
	o/w Public Interest and Accountability Committee	-	*16,000,000.00*	-	-	*16,000,000.00*
	o/w State Interests and Governance Authority	-	*15,000,000.00*	-	*1,400,700.00*	*16,400,700.00*
	o/w National Pension Regulatory Authority	-	-	-	*359,871,001.00*	*359,871,001.00*
	o/w Internal Audit Agency	-	*10,000,000.00*	*6,000,000.00*	*818,110.00*	*16,818,110.00*
9	Ministry of Local Government, Chieftaincy and Religious Affairs	3,541,428,174.00	505,665,885.00	218,600,000.00	33,153,610.00	4,298,847,669.00
	o/w MLGDRD Hqtrs and Agencies	*3,541,428,174.00*	*20,962,309.00*	*25,800,000.00*	*33,153,610.00*	*3,621,344,093.00*
	o/w Local Government Service	-	*12,000,000.00*	*33,300,000.00*	-	*45,300,000.00*
	o/w Regional Coordinating Councils (Renovation of RCCs and Residences)	-	*48,000,000.00*	*132,000,000.00*	-	*180,000,000.00*
	o/w Chieftaincy and Religious Affairs	-	*12,351,788.00*	*20,000,000.00*	-	*32,351,788.00*
	o/w Sanitation	-	*12,351,788.00*	*7,500,000.00*	-	*19,851,788.00*
	o/w IRECORP	-	*400,000,000.00*	-	-	*400,000,000.00*
10	National Media Commission	*7,164,890.00*	*3,000,000.00*	*3,000,000.00*	-	*13,164,890.00*
11	National Development Planning Commission	12,701,903.00	10,125,000.00	5,000,000.00	-	27,826,903.00
12	Right to Information Commission	20,834,331.00	2,420,545.00	-	220,000.00	23,474,876.00

Appendix 3A: 2027 Indicative Ceilings (GH¢) — Economic Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	**1,944,235,429.00**	**1,465,181,539.00**	**3,630,570,233.00**	**4,302,244,164.00**	**11,342,231,365.00**
13	Ministry of Food and Agriculture	296,492,738.00	1,025,686,606.00	255,000,000.00	35,850,222.00	1,613,029,566.00
	o/w MoFA Hqtrs and Agencies	*296,492,738.00*	*35,387,967.00*	*120,000,000.00*	*35,850,222.00*	*487,730,927.00*
	o/w Poultry Farm to Table Project (Nkoko Nketekete)	-	*244,985,117.00*	-	-	*244,985,117.00*
	o/w Fertilizer and Certified Seeds (Grains, vegetables, roots and tubers)	-	*515,313,522.00*	-	-	*515,313,522.00*
	o/w Feed Ghana Programme	-	*30,000,000.00*	*30,000,000.00*	-	*60,000,000.00*
	o/w National Food Buffer Stock Company	-	*200,000,000.00*	-	-	*200,000,000.00*
	o/w Irrigation Infrastructure	-	-	*105,000,000.00*	-	*105,000,000.00*
14	Ministry of Fisheries and Aquaculture	*55,615,978.00*	*50,103,714.00*	*244,400,000.00*	*106,534,540.00*	*456,654,232.00*
	o/w MoFAD Hqtrs and Agencies	*55,615,978.00*	*5,101,214.00*	*10,000,000.00*	*106,534,540.00*	*177,251,732.00*
	o/w Anomabo Fisheries College	-	*5,002,500.00*	*24,400,000.00*	-	*29,402,500.00*
	o/w Fishing Harbour and Fish Markets	-	-	*100,000,000.00*	-	*100,000,000.00*
	o/w Women and Youth in Aquaculture	-	*40,000,000.00*	*60,000,000.00*	-	*100,000,000.00*
	o/w Fishing Inputs and Outboard Motors	-	-	*50,000,000.00*	-	*50,000,000.00*
15	Ministry of Lands and Natural Resources	*676,023,066.00*	*280,943,501.00*	*15,140,060.00*	*1,634,953,168.00*	*2,607,059,795.00*
	o/w MLNR Hqtrs and Agencies	*676,023,066.00*	*30,583,501.00*	*5,140,060.00*	*1,634,953,168.00*	*2,346,699,795.00*
	o/w National Anti-illegal Mining Operations (NAIMOS)	-	*140,360,000.00*	*10,000,000.00*	-	*150,360,000.00*
	o/w Mineral Resource Estimation	-	*60,000,000.00*	-	-	*60,000,000.00*
	o/w Make Ghana Green Project (T4L Policy)	-	*20,000,000.00*	-	-	*20,000,000.00*
	o/w Alternative Livelihood Project (T4L Policy)	-	*30,000,000.00*	-	-	*30,000,000.00*
16	Ministry of Trade, Agribusiness and Industry	*184,159,667.00*	*15,953,327.00*	*5,000,000.00*	*495,599,032.00*	*700,712,026.00*
	o/w MoTI Hqtrs and Agencies	*184,159,667.00*	*4,678,327.00*	*5,000,000.00*	*495,599,032.00*	*689,437,026.00*
	o/w Africa Continental Free Trade Area Secretariat	-	*1,275,000.00*	-	-	*1,275,000.00*
	o/w Greater Kumasi	-	*10,000,000.00*	-	-	*10,000,000.00*
17	Ministry of Tourism, Culture and Creative Arts	*143,374,291.00*	*21,000,000.00*	*31,030,173.00*	*51,076,642.00*	*246,481,106.00*
	o/w MoTCCR Hqtrs	*143,374,291.00*	*21,000,000.00*	*31,030,173.00*	*51,076,642.00*	*246,481,106.00*
18	Ministry of Environment, Science and Technology	*570,222,455.00*	*27,822,745.00*	*60,000,000.00*	*677,869,160.00*	*1,335,914,360.00*
	o/w MEST Hqtrs and Agencies	*570,222,455.00*	*16,572,745.00*	*10,000,000.00*	*677,869,160.00*	*1,274,664,360.00*
	o/w Electron Beam Irradiation Facility	-	*10,000,000.00*	-	-	*10,000,000.00*
	o/w Completion of Foundry and Machine Tooling Centre	-	*1,250,000.00*	*50,000,000.00*	-	*51,250,000.00*
19	Ministry of Energy and Green Transition	18,347,234.00	43,671,646.00	3,020,000,000.00	1,300,361,400.00	4,382,380,280.00
	o/w MoEN Hqtrs and Agencies	*18,347,234.00*	*38,671,646.00*	*20,000,000.00*	*1,300,361,400.00*	*1,377,380,280.00*
	o/w Rural Electricity Acceleration and Urban Intesification Initiative for Additional three (3) Regions	-	*5,000,000.00*	*3,000,000,000.00*	-	*3,005,000,000.00*

Appendix 3A: 2027 Indicative Ceilings (GH¢) — Infrastructure Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	**372,519,996.00**	**64,125,435.00**	**9,766,058,750.00**	**2,448,292,374.00**	**12,650,996,555.00**
20	Ministry of Works, Housing and Water Resources	81,294,367.00	8,244,994.00	1,786,500,000.00	125,261,927.00	2,001,301,288.00
	o/w MoWH Hqtrs and Agencies	*81,294,367.00*	*5,744,994.00*	*211,500,000.00*	*125,261,927.00*	*423,801,288.00*
	o/w Coastal Protection (Blekusu Coastal Protection Project)	-	-	*250,000,000.00*	-	*250,000,000.00*
	o/w Ongoing Sea Defense Projects	-	-	*500,000,000.00*	-	*500,000,000.00*
	o/w District Housing (incl. Resettlement of Akosombo Dam Spillage Victims)	-	*2,500,000.00*	*200,000,000.00*	-	*202,500,000.00*
	o/w Damongo Water	-	-	*550,000,000.00*	-	*550,000,000.00*
	o/w Water Infrastructure	-	-	*75,000,000.00*	-	*75,000,000.00*
21	Ministry of Roads and Highways	169,976,580.00	4,432,103.00	7,601,044,926.00	22,522,790.00	7,797,976,399.00
	o/w MRH Hqtrs and Agencies	169,976,580.00	4,432,103.00	7,601,044,926.00	22,522,790.00	7,797,976,399.00
22	Ministry of Communication, Digital Technology and Innovations	85,555,722.00	40,389,203.00	165,000,000.00	697,807,283.00	988,752,208.00
	o/w MoCDTI Hqtrs and Agencies	*85,555,722.00*	*40,389,203.00*	*15,000,000.00*	*697,807,283.00*	*838,752,208.00*
	o/w Rural Telephony	-	-	*45,000,000.00*	-	*45,000,000.00*
	o/w Digital Youth Hub	-	-	*105,000,000.00*	-	*105,000,000.00*
23	Ministry of Transport	35,693,327.00	11,059,135.00	213,513,824.00	1,602,700,374.00	1,862,966,660.00
	o/w MoT Hqtrs and Agencies	*35,693,327.00*	*7,366,140.00*	*43,513,824.00*	*1,602,700,374.00*	*1,689,273,665.00*
	o/w Railways Development	-	*3,692,995.00*	*170,000,000.00*	-	*173,692,995.00*

Appendix 3A: 2027 Indicative Ceilings (GH¢) — Social Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	**52,676,427,515.00**	**5,347,982,577.00**	**9,948,499,900.00**	**11,854,747,444.00**	**79,827,657,436.00**
24	Ministry of Education	33,276,886,217.00	1,407,398,370.00	25,000,000.00	4,130,003,806.00	38,839,288,393.00
	o/w MoE Hqtrs and Agencies	*33,050,255,817.00*	*59,353,747.00*	*25,000,000.00*	*4,130,003,806.00*	*37,264,613,370.00*
	o/w Existing Interventions in Education	-	*133,272,486.00*	-	-	*133,272,486.00*
	o/w Capitation Grant	-	*165,910,453.00*	-	-	*165,910,453.00*
	o/w WAEC / Exam Fee for BECE	-	*169,025,017.00*	-	-	*169,025,017.00*
	o/w Teacher Trainee Allowances	*226,630,400.00*	-	-	-	*226,630,400.00*
	o/w Special Schools	-	*50,000,000.00*	-	-	*50,000,000.00*
	o/w No Academic Fees for First Year Students (No Fees Stress)	-	*537,436,667.00*	-	-	*537,436,667.00*
	o/w Free Sanitary Pads Distribution	-	*292,400,000.00*	-	-	*292,400,000.00*
25	Ministry of Labour, Jobs, and Employment	94,663,504.00	50,629,751.00	15,000,000.00	10,376,760.00	170,670,015.00
26	Ministry of Sports and Recreation	43,206,059.00	65,557,200.00	870,000,000.00	5,330,920.00	984,094,179.00
	o/w MoSR Headquarters and Agencies	*43,206,059.00*	*65,557,200.00*	*70,000,000.00*	*5,330,920.00*	*184,094,179.00*
	o/w Construction of 10 Regional Stadia (5000 Seater, 10,000 Seater and 12,000 Seater)	-	-	*800,000,000.00*	-	*800,000,000.00*
27	National Commission for Civic Education	*159,450,095.00*	*6,200,314.00*	*2,000,000.00*	-	*167,650,409.00*
28	Ministry of Youth Development and Empowerment	*1,110,080,655.00*	*390,000,000.00*	*32,000,000.00*	*22,073,184.00*	*1,554,153,839.00*
	o/w MoYDE Hqtrs and Agencies	*1,110,080,655.00*	*50,000,000.00*	*2,000,000.00*	*22,073,184.00*	*1,184,153,839.00*
	o/w National Entrepreneurship Innovation Programme	-	*160,000,000.00*	*10,000,000.00*	-	*170,000,000.00*
	o/w Adwumawura	-	*150,000,000.00*	*10,000,000.00*	-	*160,000,000.00*
	o/w National Youth Authority	-	*180,000,000.00*	*20,000,000.00*	-	*200,000,000.00*
	o/w National Apprenticeship Programme	-	*150,000,000.00*	*20,000,000.00*	-	*170,000,000.00*
29	Ministry of Health	17,844,885,983.00	188,166,848.00	8,990,272,900.00	7,685,777,365.00	34,709,103,096.00
	o/w MoH Hqtrs and Agencies	*17,410,885,983.00*	*63,205,832.00*	*30,272,900.00*	*7,685,777,365.00*	*25,190,142,080.00*
	o/w Mental Health	-	*3,145,703.00*	-	-	*3,145,703.00*
	o/w Health Infrastructure	-	-	*8,800,000,000.00*	-	*8,800,000,000.00*
	o/w Construction of Specialist, Regional and District Hospitals	-	-	*6,800,000,000.00*	-	*6,800,000,000.00*
	o/w Completion of the Eastern and Western Regional Hospitals	-	-	*1,000,000,000.00*	-	*1,000,000,000.00*
	o/w Continuation of Agenda 111 Projects	-	-	*1,000,000,000.00*	-	*1,000,000,000.00*
	o/w Psychiatric Hospitals	-	*20,000,000.00*	*50,000,000.00*	-	*70,000,000.00*
	o/w e-Health Project	-	*1,250,000.00*	*10,000,000.00*	-	*11,250,000.00*
	o/w Ghana Psychological Council	-	*565,313.00*	-	-	*565,313.00*
	o/w La General Hospital	-	-	*60,000,000.00*	-	*60,000,000.00*
	o/w Nursing Trainee Allowances	*434,000,000.00*	-	-	-	*434,000,000.00*
	o/w Global Fund	-	*100,000,000.00*	-	-	*100,000,000.00*
	o/w Construction of two (2) Nursing Training Colleges	-	-	*40,000,000.00*	-	*40,000,000.00*
30	Ministry of Gender, Children and Social Protection	134,583,557.00	3,227,280,366.00	11,600,000.00	1,185,409.00	3,374,649,332.00
	o/w MGCSoP Hqtrs and Agencies	*134,583,557.00*	*8,574,302.00*	*10,000,000.00*	*1,185,409.00*	*154,343,268.00*
	o/w Livelihood Empowerment Against Poverty	-	*1,117,360,042.00*	-	-	*1,117,360,042.00*
	o/w School Feeding Programme	-	*2,095,346,023.00*	*1,600,000.00*	-	*2,096,946,023.00*
	o/w Domestic Violence Fund	-	*1,000,000.00*	-	-	*1,000,000.00*
	o/w Child / Human Trafficking Fund	-	*5,000,000.00*	-	-	*5,000,000.00*
31	National Labour Commission	12,671,445.00	12,749,728.00	2,627,000.00	-	28,048,173.00

Appendix 3A: 2027 Indicative Ceilings (GH¢) — Public Safety Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	**27,149,315,836.00**	**3,261,542,669.00**	**1,757,211,938.00**	**1,008,082,450.00**	**33,176,152,893.00**
32	Office of the Attorney-General and Ministry of Justice	398,649,886.00	78,000,000.00	20,000,000.00	301,758,818.00	798,408,704.00
	o/w MoJ Hqtrs and Agencies	*398,649,886.00*	*78,000,000.00*	*20,000,000.00*	*103,337,778.00*	*599,987,664.00*
	o/w Office of the Registrar of Companies	-	-	-	*198,421,040.00*	*198,421,040.00*
33	Legal Aid Commission	48,919,865.00	6,006,550.00	5,343,819.00	121,925.00	60,392,159.00
34	Ministry of Defence	8,008,396,491.00	684,748,309.00	1,455,000,000.00	70,758,329.00	10,218,903,129.00
	o/w MoD Hqtrs and Agencies	*8,008,396,491.00*	*367,248,309.00*	*50,000,000.00*	*70,758,329.00*	*8,496,403,129.00*
	o/w Kofi Annan International Peacekeeping Training Centre (KAIPTC)	-	*3,000,000.00*	-	-	*3,000,000.00*
	o/w Feeding	-	*300,000,000.00*	-	-	*300,000,000.00*
	o/w Acquisition of two (2) OPVs for the Ghana Navy	-	-	*405,000,000.00*	-	*405,000,000.00*
	o/w Construction of Forward Operating Base/ Northern Border Security/ New Barracks/ Electronic Warfare Centre	-	-	*1,000,000,000.00*	-	*1,000,000,000.00*
	o/w Defence Advisory Services	-	*14,500,000.00*	-	-	*14,500,000.00*
35	Commission on Human Rights and Administrative Justice	92,090,536.00	9,551,035.00	15,987,096.00	-	117,628,667.00
36	Judicial Service	925,968,345.00	170,520,162.00	120,000,000.00	46,165,229.00	1,262,653,736.00
	o/w Judicial Service Hqtrs and Agencies	*925,968,345.00*	*23,806,200.00*	*50,000,000.00*	*46,165,229.00*	*1,045,939,774.00*
	o/w Judiciary	-	*146,713,962.00*	*70,000,000.00*	-	*216,713,962.00*
37	Ministry of the Interior	14,161,776,261.00	501,806,262.00	61,125,170.00	589,278,149.00	15,313,985,842.00
	o/w Ministry of the Interior Hqtrs and Agencies	*14,161,776,261.00*	*361,806,262.00*	*40,000,000.00*	*446,975,925.00*	*15,010,558,448.00*
	o/w Ration for Prisoners	-	*40,000,000.00*	-	-	*40,000,000.00*
	o/w National Identification Authority	-	*100,000,000.00*	*21,125,170.00*	*142,302,224.00*	*263,427,394.00*
38	National Security Council	*3,425,910,750.00*	*1,750,000,000.00*	*59,755,853.00*	-	*5,235,666,603.00*
	o/w NSC Hqtrs and Agencies	*3,425,910,750.00*	*1,750,000,000.00*	*59,755,853.00*	-	*5,235,666,603.00*
	o/w Research Department	-	*54,910,351.00*	*10,000,000.00*	-	*64,910,351.00*
39	Office of the Special Prosecutor	87,603,702.00	60,910,351.00	20,000,000.00	-	168,514,053.00
	Sub-Total MDAs	**91,139,392,541.00**	**12,564,415,925.00**	**25,819,670,822.00**	**21,393,439,520.00**	**150,916,918,808.00**

Appendix 3B: 2028 Indicative Ceilings (GH¢) — Administration Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	**10,166,489,954.00**	**2,604,007,794.00**	**697,925,308.00**	**2,017,655,749.00**	**15,486,078,805.00**
1	Office of Government Machinery	803,133,590.00	871,907,175.00	66,500,000.00	185,415,576.00	1,926,956,341.00
	o/w OGM Hqtrs and Agencies	*803,133,590.00*	*511,253,878.00*	*23,750,000.00*	*185,415,576.00*	*1,523,553,044.00*
	o/w Council of State	-	*7,518,000.00*	*9,500,000.00*	-	*17,018,000.00*
	o/w 24H+ Economy	-	*75,180,000.00*	*19,000,000.00*	-	*94,180,000.00*
	o/w Scholarship Secretariat	-	*268,500,000.00*	-	-	*268,500,000.00*
	o/w Government Communication Agencies	-	*9,455,297.00*	*14,250,000.00*	-	*23,705,297.00*
2	Office of the Head of Civil Service	82,715,759.00	23,993,021.00	6,650,000.00	15,089,942.00	128,448,722.00
	o/w OHCS Hqtrs and Agencies	*82,715,759.00*	*17,549,021.00*	*1,900,000.00*	*15,089,942.00*	*117,254,722.00*
	o/w Public Records and Archives Department	-	-	*4,750,000.00*	-	*4,750,000.00*
	o/w Promotions, Interviews and Civil Service Capacity	-	*6,444,000.00*	-	-	*6,444,000.00*
3	Parliament of Ghana	772,424,472.00	826,980,000.00	285,000,000.00	-	1,884,404,472.00
4	Audit Service	1,270,556,398.00	109,723,744.00	51,870,000.00	-	1,432,150,142.00
5	Public Services Commission	28,767,042.00	6,610,631.00	5,700,000.00	25,476.00	41,103,149.00
6	Electoral Commission	188,257,094.00	89,921,234.00	7,270,995.00	6,891,470.00	292,340,793.00
7	Ministry of Foreign Affairs	1,471,826,480.00	12,924,462.00	24,067,422.00	435,550,248.00	1,944,368,612.00
8	Ministry of Finance	1,501,003,013.00	102,166,452.00	35,596,891.00	1,338,673,191.00	2,977,439,547.00
	o/w MoF Hqtrs and Agencies	*1,501,003,013.00*	*58,132,452.00*	*29,896,891.00*	*904,530,661.00*	*2,493,563,017.00*
	o/w Public Interest and Accountability Committee	-	*17,184,000.00*	-	-	*17,184,000.00*
	o/w State Interests and Governance Authority	-	*16,110,000.00*	-	*1,467,400.00*	*17,577,400.00*
	o/w National Pension Regulatory Authority	-	-	-	*431,845,200.00*	*431,845,200.00*
	o/w Internal Audit Agency	-	*10,740,000.00*	*5,700,000.00*	*829,930.00*	*17,269,930.00*
9	Ministry of Local Government, Chieftaincy and Religious Affairs	4,001,813,837.00	543,085,160.00	207,670,000.00	35,768,846.00	4,788,337,843.00
	o/w MLGDRD Hqtrs and Agencies	*4,001,813,837.00*	*22,513,520.00*	*24,510,000.00*	*35,768,846.00*	*4,084,606,203.00*
	o/w Local Government Service	-	*12,888,000.00*	*31,635,000.00*	-	*44,523,000.00*
	o/w Regional Coordinating Councils (Renovation of RCCs and Residences)	-	*51,552,000.00*	*125,400,000.00*	-	*176,952,000.00*
	o/w Chieftaincy and Religious Affairs	-	*13,265,820.00*	*19,000,000.00*	-	*32,265,820.00*
	o/w Sanitation	-	*13,265,820.00*	*7,125,000.00*	-	*20,390,820.00*
	o/w IRECORP	-	*429,600,000.00*	-	-	*429,600,000.00*
10	National Media Commission	8,096,326.00	3,222,000.00	2,850,000.00	-	14,168,326.00
11	National Development Planning Commission	14,353,150.00	10,874,250.00	4,750,000.00	-	29,977,400.00
12	Right to Information Commission	23,542,793.00	2,599,665.00	-	241,000.00	26,383,458.00

Appendix 3B: 2028 Indicative Ceilings (GH¢) — Economic Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	**2,196,986,036.00**	**1,573,604,973.00**	**2,449,041,721.00**	**4,649,986,307.00**	**10,869,619,037.00**
13	Ministry of Food and Agriculture	335,036,794.00	1,101,587,415.00	242,250,000.00	40,496,141.00	1,719,370,350.00
	o/w MoFA Hqtrs and Agencies	*335,036,794.00*	*38,006,677.00*	*114,000,000.00*	*40,496,141.00*	*527,539,612.00*
	o/w Poultry Farm to Table Project (Nkoko Nketekete)	-	*263,114,016.00*	-	-	*263,114,016.00*
	o/w Fertilizer and Certified Seeds (Grains, vegetables, roots and tubers)	-	*553,446,723.00*	-	-	*553,446,723.00*
	o/w Feed Ghana Programme	-	*32,220,000.00*	*28,500,000.00*	-	*60,720,000.00*
	o/w National Food Buffer Stock Company	-	*214,800,000.00*	-	-	*214,800,000.00*
	o/w Irrigation Infrastructure	-	-	*99,750,000.00*	-	*99,750,000.00*
14	Ministry of Fisheries and Aquaculture	62,846,055.00	53,811,389.00	232,180,000.00	121,774,510.00	470,611,954.00
	o/w MoFAD Hqtrs and Agencies	*62,846,055.00*	*5,478,704.00*	*9,500,000.00*	*121,774,510.00*	*199,599,269.00*
	o/w Anomabo Fisheries College	-	*5,372,685.00*	*23,180,000.00*	-	*28,552,685.00*
	o/w Fishing Harbour and Fish Markets	-	-	*95,000,000.00*	-	*95,000,000.00*
	o/w Women and Youth in Aquaculture	-	*42,960,000.00*	*57,000,000.00*	-	*99,960,000.00*
	o/w Fishing Inputs and Outboard Motors	-	-	*47,500,000.00*	-	*47,500,000.00*
15	Ministry of Lands and Natural Resources	763,906,065.00	301,733,320.00	14,383,057.00	1,773,128,856.00	2,853,151,298.00
	o/w MLNR Hqtrs and Agencies	*763,906,065.00*	*32,846,680.00*	*4,883,057.00*	*1,773,128,856.00*	*2,574,764,658.00*
	o/w National Anti-illegal Mining Operations (NAIMOS)	-	*150,746,640.00*	*9,500,000.00*	-	*160,246,640.00*
	o/w Mineral Resource Estimation	-	*64,440,000.00*	-	-	*64,440,000.00*
	o/w Make Ghana Green Project (T4L Policy)	-	*21,480,000.00*	-	-	*21,480,000.00*
	o/w Alternative Livelihood Project (T4L Policy)	-	*32,220,000.00*	-	-	*32,220,000.00*
16	Ministry of Trade, Agribusiness and Industry	*208,100,424.00*	*17,133,873.00*	*4,750,000.00*	*523,262,472.00*	*753,246,769.00*
	o/w MoTI Hqtrs and Agencies	*208,100,424.00*	*5,024,523.00*	*4,750,000.00*	*523,262,472.00*	*741,137,419.00*
	o/w Africa Continental Free Trade Area Secretariat	-	*1,369,350.00*	-	-	*1,369,350.00*
	o/w Greater Kumasi	-	*10,740,000.00*	-	-	*10,740,000.00*
17	Ministry of Tourism, Culture and Creative Arts	162,012,949.00	22,554,000.00	29,478,664.00	53,366,378.00	267,411,991.00
	o/w MoTCCR Hqtrs	*162,012,949.00*	*22,554,000.00*	*29,478,664.00*	*53,366,378.00*	*267,411,991.00*
18	Ministry of Environment, Science and Technology	644,351,374.00	29,881,628.00	57,000,000.00	707,560,410.00	1,438,793,412.00
	o/w MEST Hqtrs and Agencies	*644,351,374.00*	*17,799,128.00*	*9,500,000.00*	*707,560,410.00*	*1,379,210,912.00*
	o/w Electron Beam Irradiation Facility	-	*10,740,000.00*	-	-	*10,740,000.00*
	o/w Completion of Foundry and Machine Tooling Centre	-	*1,342,500.00*	*47,500,000.00*	-	*48,842,500.00*
19	Ministry of Energy and Green Transition	20,732,375.00	46,903,348.00	1,869,000,000.00	1,430,397,540.00	3,367,033,263.00
	o/w MoEN Hqtrs and Agencies	*20,732,375.00*	*41,533,348.00*	*19,000,000.00*	*1,430,397,540.00*	*1,511,663,263.00*
	o/w Rural Electricity Acceleration and Urban Intesification Initiative for Additional three (3) Regions	-	*5,370,000.00*	*1,850,000,000.00*	-	*1,855,370,000.00*

Appendix 3B: 2028 Indicative Ceilings (GH¢) — Infrastructure Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	**420,947,596.00**	**68,870,717.00**	**7,277,755,813.00**	**2,714,421,596.00**	**10,481,995,722.00**
20	Ministry of Works, Housing and Water Resources	91,862,635.00	8,855,124.00	1,697,175,000.00	134,979,650.00	1,932,872,409.00
	o/w MoWH Hqtrs and Agencies	*91,862,635.00*	*6,170,124.00*	*200,925,000.00*	*134,979,650.00*	*433,937,409.00*
	o/w Coastal Protection (Blekusu Coastal Protection Project)	-	-	*237,500,000.00*	-	*237,500,000.00*
	o/w Ongoing Sea Defense Projects	-	-	*475,000,000.00*	-	*475,000,000.00*
	o/w District Housing (incl. Resettlement of Akosombo Dam Spillage Victims)	-	*2,685,000.00*	*190,000,000.00*	-	*192,685,000.00*
	o/w Damongo Water	-	-	*522,500,000.00*	-	*522,500,000.00*
	o/w Water Infrastructure	-	-	*71,250,000.00*	-	*71,250,000.00*
21	Ministry of Roads and Highways	*192,073,535.00*	*4,760,078.00*	*5,220,992,680.00*	*24,132,119.00*	*5,441,958,412.00*
	o/w MRH Hqtrs and Agencies	192,073,535.00	4,760,078.00	5,220,992,680.00	24,132,119.00	5,441,958,412.00
22	Ministry of Communication, Digital Technology and Innovations	96,677,966.00	43,378,004.00	156,750,000.00	827,007,874.00	1,123,813,844.00
	o/w MoCDTI Hqtrs and Agencies	*96,677,966.00*	*43,378,004.00*	*14,250,000.00*	*827,007,874.00*	*981,313,844.00*
	o/w Rural Telephony	-	-	*42,750,000.00*	-	*42,750,000.00*
	o/w Digital Youth Hub	-	-	*99,750,000.00*	-	*99,750,000.00*
23	Ministry of Transport	40,333,460.00	11,877,511.00	202,838,133.00	1,728,301,953.00	1,983,351,057.00
	o/w MoT Hqtrs and Agencies	*40,333,460.00*	*7,911,234.00*	*41,338,133.00*	*1,728,301,953.00*	*1,817,884,780.00*
	o/w Railways Development	-	*3,966,277.00*	*161,500,000.00*	-	*165,466,277.00*

Appendix 3B: 2028 Indicative Ceilings (GH¢) — Social Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	**59,524,363,092.00**	**5,617,305,843.00**	**6,251,074,905.00**	**12,116,215,815.00**	**83,508,959,655.00**
24	Ministry of Education	37,602,881,425.00	1,365,842,167.00	23,750,000.00	4,374,942,322.00	43,367,415,914.00
	o/w MoE Hqtrs and Agencies	*37,346,789,073.00*	*63,745,924.00*	*23,750,000.00*	*4,374,942,322.00*	*41,809,227,319.00*
	o/w Existing Interventions in Education	-	*143,134,650.00*	-	-	*143,134,650.00*
	o/w Capitation Grant	-	*179,183,289.00*	-	-	*179,183,289.00*
	o/w WAEC / Exam Fee for BECE	-	*181,532,868.00*	-	-	*181,532,868.00*
	o/w Teacher Trainee Allowances	*256,092,352.00*	-	-	-	*256,092,352.00*
	o/w Special Schools	-	*53,700,000.00*	-	-	*53,700,000.00*
	o/w No Academic Fees for First Year Students (No Fees Stress)	-	*577,206,980.00*	-	-	*577,206,980.00*
	o/w Free Sanitary Pads Distribution	-	*167,338,455.00*	-	-	*167,338,455.00*
25	Ministry of Labour, Jobs, and Employment	106,969,760.00	54,376,353.00	14,250,000.00	11,829,740.00	187,425,853.00
26	Ministry of Sports and Recreation	48,822,847.00	70,408,433.00	626,500,000.00	6,130,560.00	751,861,840.00
	o/w MoSR Headquarters and Agencies	*48,822,847.00*	*70,408,433.00*	*66,500,000.00*	*6,130,560.00*	*191,861,840.00*
	o/w Construction of 10 Regional Stadia (5000 Seater, 10,000 Seater and 12,000 Seater)	-	-	*560,000,000.00*	-	*560,000,000.00*
27	National Commission for Civic Education	180,178,608.00	6,659,137.00	1,900,000.00	-	188,737,745.00
28	Ministry of Youth Development and Empowerment	1,254,391,140.00	418,860,000.00	30,400,000.00	23,473,514.00	1,727,124,654.00
	o/w MoYDE Hqtrs and Agencies	*1,254,391,140.00*	*53,700,000.00*	*1,900,000.00*	*23,473,514.00*	*1,333,464,654.00*
	o/w National Entrepreneurship Innovation Programme	-	*171,840,000.00*	*9,500,000.00*	-	*181,340,000.00*
	o/w Adwumawura	-	*161,100,000.00*	*9,500,000.00*	-	*170,600,000.00*
	o/w National Youth Authority	-	*193,320,000.00*	*19,000,000.00*	-	*212,320,000.00*
	o/w National Apprenticeship Programme	-	*161,100,000.00*	*19,000,000.00*	-	*180,100,000.00*
29	Ministry of Health	20,164,721,160.00	202,091,195.00	5,540,759,255.00	7,698,509,090.00	33,606,080,700.00
	o/w MoH Hqtrs and Agencies	*19,674,301,160.00*	*67,883,064.00*	*28,759,255.00*	*7,698,509,090.00*	*27,469,452,569.00*
	o/w Mental Health	-	*3,378,485.00*	-	-	*3,378,485.00*
	o/w Health Infrastructure	-	-	*5,360,000,000.00*	-	*5,360,000,000.00*
	o/w Construction of Specialist, Regional and District Hospitals	-	-	*4,460,000,000.00*	-	*4,460,000,000.00*
	o/w Completion of the Eastern and Western Regional Hospitals	-	-	*150,000,000.00*	-	*150,000,000.00*
	o/w Continuation of Agenda 111 Projects	-	-	*750,000,000.00*	-	*750,000,000.00*
	o/w Psychiatric Hospitals	-	*21,480,000.00*	*47,500,000.00*	-	*68,980,000.00*
	o/w e-Health Project	-	*1,342,500.00*	*9,500,000.00*	-	*10,842,500.00*
	o/w Ghana Psychological Council	-	*607,146.00*	-	-	*607,146.00*
	o/w La General Hospital	-	-	*57,000,000.00*	-	*57,000,000.00*
	o/w Nursing Trainee Allowances	*490,420,000.00*	-	-	-	*490,420,000.00*
	o/w Global Fund	-	*107,400,000.00*	-	-	*107,400,000.00*
	o/w Construction of two (2) Nursing Training Colleges	-	-	*38,000,000.00*	-	*38,000,000.00*
30	Ministry of Gender, Children and Social Protection	152,079,419.00	3,485,375,350.00	11,020,000.00	1,330,589.00	3,649,805,358.00
	o/w MGCSoP Hqtrs and Agencies	*152,079,419.00*	*9,208,800.00*	*9,500,000.00*	*1,330,589.00*	*172,118,808.00*
	o/w Livelihood Empowerment Against Poverty	-	*1,206,748,845.00*	-	-	*1,206,748,845.00*
	o/w School Feeding Programme	-	*2,262,973,704.00*	*1,520,000.00*	-	*2,264,493,704.00*
	o/w Domestic Violence Fund	-	*1,074,000.00*	-	-	*1,074,000.00*
	o/w Child / Human Trafficking Fund	-	*5,370,000.00*	-	-	*5,370,000.00*
31	National Labour Commission	14,318,733.00	13,693,208.00	2,495,650.00	-	30,507,591.00

Appendix 3B: 2028 Indicative Ceilings (GH¢) — Public Safety Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	**30,678,726,895.00**	**3,502,896,826.00**	**1,469,351,341.00**	**1,100,168,167.00**	**36,751,143,229.00**
32	Office of the Attorney-General and Ministry of Justice	450,474,371.00	83,772,000.00	19,000,000.00	331,817,572.00	885,063,943.00
	o/w MoJ Hqtrs and Agencies	450,474,371.00	*83,772,000.00*	*19,000,000.00*	*113,554,428.00*	*666,800,799.00*
	o/w Office of the Registrar of Companies	-	-	-	*218,263,144.00*	*218,263,144.00*
33	Legal Aid Commission	55,279,447.00	6,451,035.00	5,076,628.00	143,010.00	66,950,120.00
34	Ministry of Defence	9,049,488,035.00	735,419,684.00	1,182,250,000.00	77,834,162.00	11,044,991,881.00
	o/w MoD Hqtrs and Agencies	9,049,488,035.00	*394,424,684.00*	*47,500,000.00*	*77,834,162.00*	*9,569,246,881.00*
	o/w Kofi Annan International Peacekeeping Training Centre (KAIPTC)	-	*3,222,000.00*	-	-	*3,222,000.00*
	o/w Feeding	-	*322,200,000.00*	-	-	*322,200,000.00*
	o/w Acquisition of two (2) OPVs for the Ghana Navy	-	-	*384,750,000.00*	-	*384,750,000.00*
	o/w Construction of Forward Operating Base/ Northern Border Security/ New Barracks/ Electronic Warfare Centre	-	-	*750,000,000.00*	-	*750,000,000.00*
	o/w Defence Advisory Services	-	*15,573,000.00*	-	-	*15,573,000.00*
35	Commission on Human Rights and Administrative Justice	104,062,306.00	10,257,811.00	15,187,741.00	-	129,507,858.00
36	Judicial Service	1,046,344,230.00	183,138,654.00	114,000,000.00	47,256,853.00	1,390,739,737.00
	o/w Judicial Service Hqtrs and Agencies	1,046,344,230.00	*25,567,859.00*	*47,500,000.00*	*47,256,853.00*	*1,166,668,942.00*
	o/w Judiciary	-	*157,570,795.00*	*66,500,000.00*	-	*224,070,795.00*
37	Ministry of the Interior	16,002,807,175.00	538,939,925.00	58,068,912.00	643,116,570.00	17,242,932,582.00
	o/w Ministry of the Interior Hqtrs and Agencies	16,002,807,175.00	*388,579,925.00*	*38,000,000.00*	*486,789,346.00*	*16,916,176,446.00*
	o/w Ration for Prisoners	-	*42,960,000.00*	-	-	*42,960,000.00*
	o/w National Identification Authority	-	*107,400,000.00*	*20,068,912.00*	*156,327,224.00*	*283,796,136.00*
38	National Security Council	3,871,279,147.00	1,879,500,000.00	56,768,060.00	-	5,807,547,207.00
	o/w NSC Hqtrs and Agencies	3,871,279,147.00	*1,879,500,000.00*	*56,768,060.00*	-	*5,807,547,207.00*
	o/w Research Department	-	*58,973,717.00*	*9,500,000.00*	-	*68,473,717.00*
39	Office of the Special Prosecutor	98,992,184.00	65,417,717.00	19,000,000.00	-	183,409,901.00
	Sub-Total MDAs	**102,987,513,573.00**	**13,366,686,153.00**	**18,145,149,088.00**	**22,598,447,634.00**	**157,097,796,448.00**

Appendix 3C: 2029 Indicative Ceilings (GH¢) — Administration Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	**11,488,133,647.00**	**3,117,128,693.00**	**745,978,833.00**	**2,749,683,498.00**	**18,100,924,671.00**
1	Office of Government Machinery	907,540,957.00	1,046,288,611.00	71,820,000.00	214,116,071.00	2,239,765,639.00
	o/w OGM Hqtrs and Agencies	*907,540,957.00*	*613,504,654.00*	*25,650,000.00*	*214,116,071.00*	*1,760,811,682.00*
	o/w Council of State	-	*9,021,600.00*	*10,260,000.00*	-	*19,281,600.00*
	o/w 24H+ Economy	-	*90,216,000.00*	*20,520,000.00*	-	*110,736,000.00*
	o/w Scholarship Secretariat	-	*322,200,000.00*	-	-	*322,200,000.00*
	o/w Government Communication Agencies	-	*11,346,357.00*	*15,390,000.00*	-	*26,736,357.00*
2	Office of the Head of Civil Service	93,468,808.00	28,791,626.00	7,182,000.00	17,454,461.00	146,896,895.00
	o/w OHCS Hqtrs and Agencies	*93,468,808.00*	*21,058,826.00*	*2,052,000.00*	*17,454,461.00*	*134,034,095.00*
	o/w Public Records and Archives Department	-	-	*5,130,000.00*	-	*5,130,000.00*
	o/w Promotions, Interviews and Civil Service Capacity	-	*7,732,800.00*	-	-	*7,732,800.00*
3	Parliament of Ghana	872,839,654.00	992,376,000.00	307,800,000.00	-	2,173,015,654.00
4	Audit Service	1,435,728,730.00	123,987,831.00	48,239,100.00	-	1,607,955,661.00
5	Public Services Commission	32,506,757.00	7,932,757.00	6,156,000.00	25,740.00	46,621,254.00
6	Electoral Commission	212,730,516.00	107,905,481.00	7,852,675.00	287,456.00	328,776,128.00
7	Ministry of Foreign Affairs	1,663,163,922.00	15,509,355.00	25,992,815.00	499,595,265.00	2,204,261,357.00
8	Ministry of Finance	1,696,133,404.00	122,599,742.00	38,444,643.00	1,974,399,343.00	3,831,577,132.00
	o/w MoF Hqtrs and Agencies	*1,696,133,404.00*	*69,758,942.00*	*32,288,643.00*	*1,453,768,080.00*	*3,251,949,069.00*
	o/w Public Interest and Accountability Committee	-	*20,620,800.00*	-	-	*20,620,800.00*
	o/w State Interests and Governance Authority	-	*19,332,000.00*	-	*1,534,100.00*	*20,866,100.00*
	o/w National Pension Regulatory Authority	-	-	-	*518,214,240.00*	*518,214,240.00*
	o/w Internal Audit Agency	-	*12,888,000.00*	*6,156,000.00*	*882,923.00*	*19,926,923.00*
9	Ministry of Local Government, Chieftaincy and Religious Affairs	4,522,049,635.00	651,702,192.00	224,283,600.00	43,534,162.00	5,441,569,589.00
	o/w MLGDRD Hqtrs and Agencies	*4,522,049,635.00*	*27,016,224.00*	*26,470,800.00*	*43,534,162.00*	*4,619,070,821.00*
	o/w Local Government Service	-	*15,465,600.00*	*34,165,800.00*	-	*49,631,400.00*
	o/w Regional Coordinating Councils (Renovation of RCCs and Residences)	-	*61,862,400.00*	*135,432,000.00*	-	*197,294,400.00*
	o/w Chieftaincy and Religious Affairs	-	*15,918,984.00*	*20,520,000.00*	-	*36,438,984.00*
	o/w Sanitation	-	*15,918,984.00*	*7,695,000.00*	-	*23,613,984.00*
	o/w IRECORP	-	*515,520,000.00*	-	-	*515,520,000.00*
10	National Media Commission	*9,148,848.00*	*3,866,400.00*	*3,078,000.00*	-	*16,093,248.00*
11	National Development Planning Commission	*16,219,059.00*	*13,049,100.00*	*5,130,000.00*	-	*34,398,159.00*
12	Right to Information Commission	*26,603,357.00*	*3,119,598.00*	-	*271,000.00*	*29,993,955.00*

Appendix 3C: 2029 Indicative Ceilings (GH¢) — Economic Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	**2,482,594,219.00**	**1,870,261,168.00**	**2,635,272,874.00**	**5,235,290,140.00**	**12,223,418,401.00**
13	Ministry of Food and Agriculture	378,591,577.00	1,321,904,898.00	261,630,000.00	46,451,751.00	2,008,578,226.00
	o/w MoFA Hqtrs and Agencies	*378,591,577.00*	*45,608,012.00*	*123,120,000.00*	*46,451,751.00*	*593,771,340.00*
	o/w Poultry Farm to Table Project (Nkoko Nketekete)	-	*315,736,819.00*	-	-	*315,736,819.00*
	o/w Fertilizer and Certified Seeds (Grains, vegetables, roots and tubers)	-	*664,136,067.00*	-	-	*664,136,067.00*
	o/w Feed Ghana Programme	-	*38,664,000.00*	*30,780,000.00*	-	*69,444,000.00*
	o/w National Food Buffer Stock Company	-	*257,760,000.00*	-	-	*257,760,000.00*
	o/w Irrigation Infrastructure	-	-	*107,730,000.00*	-	*107,730,000.00*
14	Ministry of Fisheries and Aquaculture	71,016,042.00	64,573,667.00	250,754,400.00	139,483,190.00	525,827,299.00
	o/w MoFAD Hqtrs and Agencies	*71,016,042.00*	*6,574,445.00*	*10,260,000.00*	*139,483,190.00*	*227,333,677.00*
	o/w Anomabo Fisheries College	-	*6,447,222.00*	*25,034,400.00*	-	*31,481,622.00*
	o/w Fishing Harbour and Fish Markets	-	-	*102,600,000.00*	-	*102,600,000.00*
	o/w Women and Youth in Aquaculture	-	*51,552,000.00*	*61,560,000.00*	-	*113,112,000.00*
	o/w Fishing Inputs and Outboard Motors	-	-	*51,300,000.00*	-	*51,300,000.00*
15	Ministry of Lands and Natural Resources	*863,213,853.00*	*362,079,984.00*	*15,533,702.00*	*1,623,300,727.00*	*2,864,128,266.00*
	o/w MLNR Hqtrs and Agencies	*863,213,853.00*	*39,416,016.00*	*5,273,702.00*	*1,623,300,727.00*	*2,531,204,298.00*
	o/w National Anti-illegal Mining Operations (NAIMOS)	-	*180,895,968.00*	*10,260,000.00*	-	*191,155,968.00*
	o/w Mineral Resource Estimation	-	*77,328,000.00*	-	-	*77,328,000.00*
	o/w Make Ghana Green Project (T4L Policy)	-	*25,776,000.00*	-	-	*25,776,000.00*
	o/w Alternative Livelihood Project (T4L Policy)	-	*38,664,000.00*	-	-	*38,664,000.00*
16	Ministry of Trade, Agribusiness and Industry	*235,153,479.00*	*20,560,648.00*	*5,130,000.00*	*557,295,632.00*	*818,139,759.00*
	o/w MoTI Hqtrs and Agencies	*235,153,479.00*	*6,029,428.00*	*5,130,000.00*	*557,295,632.00*	*803,608,539.00*
	o/w Africa Continental Free Trade Area Secretariat	-	*1,643,220.00*	-	-	*1,643,220.00*
	o/w Greater Kumasi	-	*12,888,000.00*	-	-	*12,888,000.00*
17	Ministry of Tourism, Culture and Creative Arts	183,074,632.00	9,000,000.00	22,144,772.00	58,319,600.00	272,539,004.00
	o/w MoTCCR Hqtrs	*183,074,632.00*	*9,000,000.00*	*22,144,772.00*	*58,319,600.00*	*272,539,004.00*
18	Ministry of Environment, Science and Technology	728,117,053.00	35,857,954.00	61,560,000.00	762,440,800.00	1,587,975,807.00
	o/w MEST Hqtrs and Agencies	*728,117,053.00*	*21,358,954.00*	*10,260,000.00*	*762,440,800.00*	*1,522,176,807.00*
	o/w Electron Beam Irradiation Facility	-	*12,888,000.00*	-	-	*12,888,000.00*
	o/w Completion of Foundry and Machine Tooling Centre	-	*1,611,000.00*	*51,300,000.00*	-	*52,911,000.00*
19	Ministry of Energy and Green Transition	23,427,583.00	56,284,017.00	2,018,520,000.00	2,047,998,440.00	4,146,230,040.00
	o/w MoEN Hqtrs and Agencies	*23,427,583.00*	*49,840,017.00*	*20,520,000.00*	*2,047,998,440.00*	*2,141,786,040.00*
	o/w Rural Electricity Acceleration and Urban Intesification Initiative for Additional three (3) Regions	-	*6,444,000.00*	*1,998,000,000.00*	-	*2,004,444,000.00*

Appendix 3C: 2029 Indicative Ceilings (GH¢) — Infrastructure Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	**475,670,784.00**	**82,644,860.00**	**7,859,976,277.00**	**3,611,589,664.00**	**12,029,881,585.00**
20	Ministry of Works, Housing and Water Resources	103,804,778.00	10,626,148.00	1,832,949,000.00	144,403,935.00	2,091,783,861.00
	o/w MoWH Hqtrs and Agencies	*103,804,778.00*	*7,404,148.00*	*216,999,000.00*	*144,403,935.00*	*472,611,861.00*
	o/w Coastal Protection (Blekusu Coastal Protection Project)	-	-	*256,500,000.00*	-	*256,500,000.00*
	o/w Ongoing Sea Defense Projects	-	-	*513,000,000.00*	-	*513,000,000.00*
	o/w District Housing (incl. Resettlement of Akosombo Dam Spillage Victims)	-	*3,222,000.00*	*205,200,000.00*	-	*208,422,000.00*
	o/w Damongo Water	-	-	*564,300,000.00*	-	*564,300,000.00*
	o/w Water Infrastructure	-	-	*76,950,000.00*	-	*76,950,000.00*
21	Ministry of Roads and Highways	217,043,095.00	5,712,094.00	5,638,672,094.00	25,010,780.00	5,886,438,063.00
	o/w MRH Hqtrs and Agencies	217,043,095.00	5,712,094.00	5,638,672,094.00	25,010,780.00	5,886,438,063.00
22	Ministry of Communication, Digital Technology and Innovations	109,246,101.00	52,053,605.00	169,290,000.00	1,364,119,399.00	1,694,709,105.00
	o/w MoCDTI Hqtrs and Agencies	*109,246,101.00*	*52,053,605.00*	*15,390,000.00*	*1,364,119,399.00*	*1,540,809,105.00*
	o/w Rural Telephony	-	-	*46,170,000.00*	-	*46,170,000.00*
	o/w Digital Youth Hub	-	-	*107,730,000.00*	-	*107,730,000.00*
23	Ministry of Transport	45,576,810.00	14,253,013.00	219,065,183.00	2,078,055,550.00	2,356,950,556.00
	o/w MoT Hqtrs and Agencies	*45,576,810.00*	*9,493,481.00*	*44,645,183.00*	*2,078,055,550.00*	*2,177,771,024.00*
	o/w Railways Development	-	*4,759,532.00*	*174,420,000.00*	-	*179,179,532.00*

Appendix 3C: 2029 Indicative Ceilings (GH¢) — Social Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	**67,262,530,294.00**	**6,282,817,695.00**	**5,551,012,186.00**	**15,682,793,047.00**	**94,779,153,222.00**
24	Ministry of Education	42,491,256,011.00	1,597,427,991.00	25,650,000.00	5,243,618,473.00	49,357,952,475.00
	o/w MoE Hqtrs and Agencies	*42,201,871,653.00*	*76,495,109.00*	*25,650,000.00*	*5,243,618,473.00*	*47,547,635,235.00*
	o/w Existing Interventions in Education	-	*171,761,580.00*	-	-	*171,761,580.00*
	o/w Capitation Grant	-	*193,517,952.00*	-	-	*193,517,952.00*
	o/w WAEC / Exam Fee for BECE	-	*217,839,442.00*	-	-	*217,839,442.00*
	o/w Teacher Trainee Allowances	*289,384,358.00*	-	-	-	*289,384,358.00*
	o/w Special Schools	-	*64,440,000.00*	-	-	*64,440,000.00*
	o/w No Academic Fees for First Year Students (No Fees Stress)	-	*692,648,376.00*	-	-	*692,648,376.00*
	o/w Free Sanitary Pads Distribution	-	*180,725,531.00*	-	-	*180,725,531.00*
25	Ministry of Labour, Jobs, and Employment	*120,875,829.00*	*65,251,623.00*	*15,390,000.00*	*14,401,131.00*	215,918,583.00
26	Ministry of Sports and Recreation	*55,169,817.00*	*84,490,119.00*	*676,620,000.00*	*6,743,616.00*	823,023,552.00
	o/w MoSR Headquarters and Agencies	*55,169,817.00*	*84,490,119.00*	*71,820,000.00*	*6,743,616.00*	*218,223,552.00*
	o/w Construction of 10 Regional Stadia (5000 Seater, 10,000 Seater and 12,000 Seater)	-	-	*604,800,000.00*	-	*604,800,000.00*
27	National Commission for Civic Education	203,601,826.00	7,990,965.00	2,052,000.00	-	213,644,791.00
28	Ministry of Youth Development and Empowerment	1,417,461,988.00	502,632,000.00	32,832,000.00	24,873,976.00	1,977,799,964.00
	o/w MoYDE Hqtrs and Agencies	*1,417,461,988.00*	*64,440,000.00*	*2,052,000.00*	*24,873,976.00*	*1,508,827,964.00*
	o/w National Entrepreneurship Innovation Programme	-	*206,208,000.00*	*10,260,000.00*	-	*216,468,000.00*
	o/w Adwumawura	-	*193,320,000.00*	*10,260,000.00*	-	*203,580,000.00*
	o/w National Youth Authority	-	*231,984,000.00*	*20,520,000.00*	-	*252,504,000.00*
	o/w National Apprenticeship Programme	-	*193,320,000.00*	*20,520,000.00*	-	*213,840,000.00*
29	Ministry of Health	22,786,134,911.00	242,509,434.00	4,783,871,284.00	10,391,666,462.00	38,204,182,091.00
	o/w MoH Hqtrs and Agencies	*22,231,960,311.00*	*81,459,677.00*	*31,059,995.00*	*10,391,666,462.00*	*32,736,146,445.00*
	o/w Mental Health	-	*4,054,182.00*	-	-	*4,054,182.00*
	o/w Health Infrastructure	-	-	*4,588,651,289.00*	-	*4,588,651,289.00*
	o/w Construction of Specialist, Regional and District Hospitals	-	-	*3,616,651,289.00*	-	*3,616,651,289.00*
	o/w Completion of the Eastern and Western Regional Hospitals	-	-	*162,000,000.00*	-	*162,000,000.00*
	o/w Continuation of Agenda 111 Projects	-	-	*810,000,000.00*	-	*810,000,000.00*
	o/w Psychiatric Hospitals	-	*25,776,000.00*	*51,300,000.00*	-	*77,076,000.00*
	o/w e-Health Project	-	*1,611,000.00*	*10,260,000.00*	-	*11,871,000.00*
	o/w Ghana Psychological Council	-	*728,575.00*	-	-	*728,575.00*
	o/w La General Hospital	-	-	*61,560,000.00*	-	*61,560,000.00*
	o/w Nursing Trainee Allowances	*554,174,600.00*	-	-	-	*554,174,600.00*
	o/w Global Fund	-	*128,880,000.00*	-	-	*128,880,000.00*
	o/w Construction of two (2) Nursing Training Colleges	-	-	*41,040,000.00*	-	*41,040,000.00*
30	Ministry of Gender, Children and Social Protection	171,849,744.00	3,766,083,714.00	11,901,600.00	1,489,389.00	3,951,324,447.00
	o/w MGCSoP Hqtrs and Agencies	*171,849,744.00*	*11,050,560.00*	*10,260,000.00*	*1,489,389.00*	*194,649,693.00*
	o/w Livelihood Empowerment Against Poverty	-	*1,303,288,753.00*	-	-	*1,303,288,753.00*
	o/w School Feeding Programme	-	*2,444,011,601.00*	*1,641,600.00*	-	*2,445,653,201.00*
	o/w Domestic Violence Fund	-	*1,288,800.00*	-	-	*1,288,800.00*
	o/w Child / Human Trafficking Fund	-	*6,444,000.00*	-	-	*6,444,000.00*
31	National Labour Commission	16,180,168.00	16,431,849.00	2,695,302.00	-	35,307,319.00

Appendix 3C: 2029 Indicative Ceilings (GH¢) — Public Safety Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	**34,666,961,392.00**	**4,203,476,192.00**	**1,586,899,447.00**	**1,207,472,169.00**	**41,664,809,200.00**
32	Office of the Attorney-General and Ministry of Justice	509,036,040.00	100,526,400.00	20,520,000.00	347,197,970.00	977,280,410.00
	o/w MoJ Hqtrs and Agencies	*509,036,040.00*	*100,526,400.00*	*20,520,000.00*	*124,065,680.00*	*754,148,120.00*
	o/w Office of the Registrar of Companies	-	-	-	*223,132,290.00*	*223,132,290.00*
33	Legal Aid Commission	62,465,775.00	7,741,242.00	5,482,758.00	166,745.00	75,856,520.00
34	Ministry of Defence	10,225,921,479.00	882,503,621.00	1,276,830,000.00	85,617,578.00	12,470,872,678.00
	o/w MoD Hqtrs and Agencies	*10,225,921,479.00*	*473,309,621.00*	*51,300,000.00*	*85,617,578.00*	*10,836,148,678.00*
	o/w Kofi Annan International Peacekeeping Training Centre (KAIPTC)	-	*3,866,400.00*	-	-	*3,866,400.00*
	o/w Feeding	-	*386,640,000.00*	-	-	*386,640,000.00*
	o/w Acquisition of two (2) OPVs for the Ghana Navy	-	-	*415,530,000.00*	-	*415,530,000.00*
	o/w Construction of Forward Operating Base/ Northern Border Security/ New Barracks/ Electronic Warfare Centre	-	-	*810,000,000.00*	-	*810,000,000.00*
	o/w Defence Advisory Services	-	*18,687,600.00*	-	-	*18,687,600.00*
35	Commission on Human Rights and Administrative Justice	117,590,405.00	12,309,374.00	16,402,760.00	-	146,302,539.00
36	Judicial Service	1,182,368,980.00	219,766,385.00	123,120,000.00	58,793,105.00	1,584,048,470.00
	o/w Judicial Service Hqtrs and Agencies	*1,182,368,980.00*	*30,681,431.00*	*51,300,000.00*	*58,793,105.00*	*1,323,143,516.00*
	o/w Judiciary	-	*189,084,954.00*	*71,820,000.00*	-	*260,904,954.00*
37	Ministry of the Interior	18,083,172,108.00	646,727,910.00	62,714,424.00	715,696,771.00	19,508,311,213.00
	o/w Ministry of the Interior Hqtrs and Agencies	*18,083,172,108.00*	*466,295,910.00*	*41,040,000.00*	*543,922,562.00*	*19,134,430,580.00*
	o/w Ration for Prisoners	-	*51,552,000.00*	-	-	*51,552,000.00*
	o/w National Identification Authority	-	*128,880,000.00*	*21,674,424.00*	*171,774,210.00*	*322,328,634.00*
38	National Security Council	*4,374,545,437.00*	*2,255,400,000.00*	*61,309,505.00*	-	6,691,254,942.00
	o/w NSC Hqtrs and Agencies	*4,374,545,437.00*	*2,255,400,000.00*	*61,309,505.00*	-	*6,691,254,942.00*
	o/w Research Department	-	*70,768,460.00*	*10,260,000.00*	-	*81,028,460.00*
39	Office of the Special Prosecutor	111,861,168.00	78,501,260.00	20,520,000.00	-	210,882,428.00
	Sub-Total MDAs	**116,375,890,336.00**	**15,556,328,608.00**	**18,379,139,617.00**	**28,486,828,518.00**	**178,798,187,079.00**

Appendix 3D: 2030 Indicative Ceilings (GH¢) — Administration Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	**12,981,591,022.63**	**3,453,212,909.08**	**865,998,702.80**	**2,866,507,532.76**	**20,167,310,167.28**
1	Office of Government Machinery	1,025,521,280.95	1,155,102,625.85	83,813,940.00	237,135,736.47	2,501,573,583.27
	o/w OGM Hqtrs and Agencies	*1,025,521,280.95*	*677,309,137.57*	*29,933,550.00*	*237,135,736.47*	*1,969,899,705.00*
	o/w Council of State	-	*9,959,846.40*	*11,973,420.00*	-	*21,933,266.40*
	o/w 24H+ Economy	-	*99,598,464.00*	*23,946,840.00*	-	*123,545,304.00*
	o/w Scholarship Secretariat	-	*355,708,800.00*	-	-	*355,708,800.00*
	o/w Government Communication Agencies	-	*12,526,377.88*	*17,960,130.00*	-	*30,486,507.88*
2	Office of the Head of Civil Service	105,619,753.24	31,785,954.82	8,381,394.00	20,340,219.23	166,127,321.29
	o/w OHCS Hqtrs and Agencies	*105,619,753.24*	*23,248,943.62*	*2,394,684.00*	*20,340,219.23*	*151,603,600.09*
	o/w Public Records and Archives Department	-	-	*5,986,710.00*	-	*5,986,710.00*
	o/w Promotions, Interviews and Civil Service Capacity	-	*8,537,011.20*	-	-	*8,537,011.20*
3	Parliament of Ghana	986,308,808.66	1,095,583,104.00	359,202,600.00	-	2,441,094,512.66
4	Audit Service	1,622,373,464.84	148,785,397.22	51,736,434.75	-	1,822,895,296.81
5	Public Services Commission	36,732,635.78	8,757,764.08	7,184,052.00	26,304.09	52,700,755.95
6	Electoral Commission	240,385,483.43	119,127,651.14	9,164,071.32	2,188,816.65	370,866,022.54
7	Ministry of Foreign Affairs	1,879,375,232.30	17,122,327.66	30,333,615.49	554,146,513.09	2,480,977,688.53
8	Ministry of Finance	1,916,630,746.87	135,350,115.21	44,864,898.04	2,002,075,815.93	4,098,921,576.06
	o/w MoF Hqtrs and Agencies	*1,916,630,746.87*	*77,013,872.01*	*37,680,846.04*	*1,377,695,747.29*	*3,409,021,212.22*
	o/w Public Interest and Accountability Committee	-	*22,765,363.20*	-	-	*22,765,363.20*
	o/w State Interests and Governance Authority	-	*21,342,528.00*	-	*1,605,492.10*	*22,948,020.10*
	o/w National Pension Regulatory Authority	-	-	-	*621,857,086.97*	*621,857,086.97*
	o/w Internal Audit Agency	-	*14,228,352.00*	*7,184,052.00*	*917,489.57*	*22,329,893.57*
9	Ministry of Local Government, Chieftaincy and Religious Affairs	5,109,916,087.89	719,479,220.47	261,738,961.20	50,293,325.98	6,141,427,595.55
	o/w MLGDRD Hqtrs and Agencies	*5,109,916,087.89*	*29,825,910.98*	*30,891,423.60*	*50,293,325.98*	*5,220,926,748.45*
	o/w Local Government Service	-	*17,074,022.40*	*39,871,488.60*	-	*56,945,511.00*
	o/w Regional Coordinating Councils (Renovation of RCCs and Residences)	-	*68,296,089.60*	*158,049,144.00*	-	*226,345,233.60*
	o/w Chieftaincy and Religious Affairs	-	*17,574,558.75*	*23,946,840.00*	-	*41,521,398.75*
	o/w Sanitation	-	*17,574,558.75*	*8,980,065.00*	-	*26,554,623.75*
	o/w IRECORP	-	*569,134,080.00*	-	-	*569,134,080.00*
10	National Media Commission	10,338,198.47	4,268,505.60	3,592,026.00	-	18,198,730.07
11	National Development Planning Commission	18,327,537.17	14,406,206.40	5,986,710.00	-	38,720,453.57
12	Right to Information Commission	30,061,793.02	3,444,036.63	-	300,801.31	33,806,630.96

Appendix 3D: 2030 Indicative Ceilings (GH¢) — Economic Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	**2,805,331,469.14**	**2,064,768,328.88**	**3,075,363,443.64**	**5,813,063,240.40**	**13,758,526,482.06**
13	Ministry of Food and Agriculture	427,808,482.52	1,459,383,007.19	305,322,210.00	53,326,168.81	2,245,839,868.52
	o/w MoFA Hqtrs and Agencies	*427,808,482.52*	*50,351,245.10*	*143,681,040.00*	*53,326,168.81*	*675,166,936.43*
	o/w Poultry Farm to Table Project (Nkoko Nketekete)	-	*348,573,447.94*	-	-	*348,573,447.94*
	o/w Fertilizer and Certified Seeds (Grains, vegetables, roots and tubers)	-	*733,206,218.14*	-	-	*733,206,218.14*
	o/w Feed Ghana Programme	-	*42,685,056.00*	*35,920,260.00*	-	*78,605,316.00*
	o/w National Food Buffer Stock Company	-	*284,567,040.00*	-	-	*284,567,040.00*
	o/w Irrigation Infrastructure	-	-	*125,720,910.00*	-	*125,720,910.00*
14	Ministry of Fisheries and Aquaculture	80,248,127.98	71,289,327.93	292,630,384.80	159,603,827.57	603,771,668.28
	o/w MoFAD Hqtrs and Agencies	*80,248,127.98*	*7,258,186.84*	*11,973,420.00*	*159,603,827.57*	*259,083,562.39*
	o/w Anomabo Fisheries College	-	*7,117,733.09*	*29,215,144.80*	-	*36,332,877.89*
	o/w Fishing Harbour and Fish Markets	-	-	*119,734,200.00*	-	*119,734,200.00*
	o/w Women and Youth in Aquaculture	-	*56,913,408.00*	*71,840,520.00*	-	*128,753,928.00*
	o/w Fishing Inputs and Outboard Motors	-	-	*59,867,100.00*	-	*59,867,100.00*
15	Ministry of Lands and Natural Resources	975,431,654.40	399,736,302.43	18,127,829.72	1,884,696,830.57	*3,277,992,617.13*
	o/w MLNR Hqtrs and Agencies	*975,431,654.40*	*43,515,281.76*	*6,154,409.72*	*1,884,696,830.57*	*2,909,798,176.46*
	o/w National Anti-illegal Mining Operations (NAIMOS)	-	*199,709,148.67*	*11,973,420.00*	-	*211,682,568.67*
	o/w Mineral Resource Estimation	-	*85,370,112.00*	-	-	*85,370,112.00*
	o/w Make Ghana Green Project (T4L Policy)	-	*28,456,704.00*	-	-	*28,456,704.00*
	o/w Alternative Livelihood Project (T4L Policy)	-	*42,685,056.00*	-	-	*42,685,056.00*
16	Ministry of Trade, Agribusiness and Industry	265,723,430.82	22,698,955.21	5,986,710.00	591,095,797.02	*885,504,893.05*
	o/w MoTI Hqtrs and Agencies	*265,723,430.82*	*6,656,488.33*	*5,986,710.00*	*591,095,797.02*	*869,462,426.17*
	o/w Africa Continental Free Trade Area Secretariat	-	*1,814,114.88*	-	-	*1,814,114.88*
	o/w Greater Kumasi	-	*14,228,352.00*	-	-	*14,228,352.00*
17	Ministry of Tourism, Culture and Creative Arts	206,874,334.52	9,936,000.00	25,842,949.12	62,497,762.51	305,151,046.15
	o/w MoTCCR Hqtrs	*206,874,334.52*	*9,936,000.00*	*25,842,949.12*	*62,497,762.51*	*305,151,046.15*
18	Ministry of Environment, Science and Technology	822,772,269.81	39,587,180.95	71,840,520.00	828,831,757.91	1,763,031,728.67
	o/w MEST Hqtrs and Agencies	*822,772,269.81*	*23,580,284.95*	*11,973,420.00*	*828,831,757.91*	*1,687,157,732.67*
	o/w Electron Beam Irradiation Facility	-	*14,228,352.00*	-	-	*14,228,352.00*
	o/w Completion of Foundry and Machine Tooling Centre	-	*1,778,544.00*	*59,867,100.00*	-	*61,645,644.00*
19	Ministry of Energy and Green Transition	26,473,169.08	62,137,555.17	2,355,612,840.00	2,233,011,096.01	4,677,234,660.26
	o/w MoEN Hqtrs and Agencies	26,473,169.08	55,023,379.17	23,946,840.00	2,233,011,096.01	*2,338,454,484.26*
	o/w Rural Electricity Acceleration and Urban Intesification Initiative for Additional three (3) Regions	-	*7,114,176.00*	*2,331,666,000.00*	-	*2,338,780,176.00*

Appendix 3D: 2030 Indicative Ceilings (GH¢) — Infrastructure Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	**537,507,985.06**	**91,239,925.85**	**9,172,592,315.84**	**3,727,572,140.01**	**13,528,912,366.76**
20	Ministry of Works, Housing and Water Resources	117,299,398.83	11,731,267.69	2,139,051,483.00	155,768,557.32	2,423,850,706.84
	o/w MoWH Hqtrs and Agencies	117,299,398.83	8,174,179.69	253,237,833.00	155,768,557.32	*534,479,968.84*
	o/w Coastal Protection (Blekusu Coastal Protection Project)	-	-	299,335,500.00	-	*299,335,500.00*
	o/w Ongoing Sea Defense Projects	-	-	598,671,000.00	-	*598,671,000.00*
	o/w District Housing (incl. Resettlement of Akosombo Dam Spillage Victims)	-	3,557,088.00	239,468,400.00	-	*243,025,488.00*
	o/w Damongo Water	-	-	658,538,100.00	-	*658,538,100.00*
	o/w Water Infrastructure	-	-	89,800,650.00	-	*89,800,650.00*
21	Ministry of Roads and Highways	245,258,697.31	6,306,151.87	6,580,330,333.79	26,368,038.38	6,858,263,221.35
	o/w MRH Hqtrs and Agencies	245,258,697.31	6,306,151.87	6,580,330,333.79	26,368,038.38	6,858,263,221.35
22	Ministry of Communication, Digital Technology and Innovations	123,448,094.16	57,467,179.73	197,561,430.00	1,270,687,118.77	1,649,163,822.67
	o/w MoCDTI Hqtrs and Agencies	123,448,094.16	57,467,179.73	17,960,130.00	1,270,687,118.77	*1,469,562,522.67*
	o/w Rural Telephony	-	-	53,880,390.00	-	*53,880,390.00*
	o/w Digital Youth Hub	-	-	125,720,910.00	-	*125,720,910.00*
23	Ministry of Transport	51,501,794.75	15,735,326.56	255,649,069.06	2,274,748,425.54	2,597,634,615.91
	o/w MoT Hqtrs and Agencies	51,501,794.75	10,480,803.28	52,100,929.06	2,274,748,425.54	*2,388,831,952.63*
	o/w Railways Development	-	5,254,523.28	203,548,140.00	-	*208,802,663.28*

Appendix 3D: 2030 Indicative Ceilings (GH¢) — Social Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	**76,006,659,232.90**	**6,837,313,683.86**	**6,368,458,507.86**	**16,927,986,911.73**	**106,140,418,336.34**
24	Ministry of Education	48,015,119,291.96	1,754,578,658.53	29,933,550.00	6,113,151,977.74	55,912,783,478.23
	o/w MoE Hqtrs and Agencies	47,688,114,967.69	84,450,600.77	29,933,550.00	6,113,151,977.74	*53,915,651,096.20*
	o/w Existing Interventions in Education	-	189,624,784.27	-	-	*189,624,784.27*
	o/w Capitation Grant	-	208,999,388.04	-	-	*208,999,388.04*
	o/w WAEC / Exam Fee for BECE	-	240,494,743.87	-	-	*240,494,743.87*
	o/w Teacher Trainee Allowances	327,004,324.27	-	-	-	*327,004,324.27*
	o/w Special Schools	-	71,141,760.00	-	-	*71,141,760.00*
	o/w No Academic Fees for First Year Students (No Fees Stress)	-	764,683,807.58	-	-	*764,683,807.58*
	o/w Free Sanitary Pads Distribution	-	195,183,574.00	-	-	*195,183,574.00*
25	Ministry of Labour, Jobs, and Employment	136,589,686.59	72,037,791.89	17,960,130.00	17,351,252.71	243,938,861.19
26	Ministry of Sports and Recreation	62,341,892.93	93,277,091.77	789,615,540.00	7,586,573.36	952,821,098.07
	o/w MoSR Headquarters and Agencies	62,341,892.93	93,277,091.77	83,813,940.00	7,586,573.36	*247,019,498.07*
	o/w Construction of 10 Regional Stadia (5000 Seater, 10,000 Seater and 12,000 Seater)	-	-	705,801,600.00	-	*705,801,600.00*
27	National Commission for Civic Education	230,070,063.92	8,822,024.87	2,394,684.00	-	241,286,772.79
28	Ministry of Youth Development and Empowerment	1,601,732,046.86	554,905,728.00	38,314,944.00	26,404,988.95	2,221,357,707.81
	o/w MoYDE Hqtrs and Agencies	1,601,732,046.86	71,141,760.00	2,394,684.00	26,404,988.95	*1,701,673,479.81*
	o/w National Entrepreneurship Innovation Programme	-	227,653,632.00	11,973,420.00	-	*239,627,052.00*
	o/w Adwumawura	-	213,425,280.00	11,973,420.00	-	*225,398,700.00*
	o/w National Youth Authority	-	256,110,336.00	23,946,840.00	-	*280,057,176.00*
	o/w National Apprenticeship Programme	-	213,425,280.00	23,946,840.00	-	*237,372,120.00*
29	Ministry of Health	25,748,332,449.76	267,730,415.38	5,473,205,075.22	10,761,820,421.79	42,251,088,362.15
	o/w MoH Hqtrs and Agencies	25,122,115,151.76	89,931,483.18	36,247,014.63	10,761,820,421.79	*36,010,114,071.36*
	o/w Mental Health	-	4,475,816.96	-	-	*4,475,816.96*
	o/w Health Infrastructure	-	-	5,245,383,340.59	-	*5,245,383,340.59*
	o/w Construction of Specialist, Regional and District Hospitals	-	-	4,111,059,340.59	-	*4,111,059,340.59*
	o/w Completion of the Eastern and Western Regional Hospitals	-	-	189,054,000.00	-	*189,054,000.00*
	o/w Continuation of Agenda 111 Projects	-	-	945,270,000.00	-	*945,270,000.00*
	o/w Psychiatric Hospitals	-	28,456,704.00	59,867,100.00	-	*88,323,804.00*
	o/w e-Health Project	-	1,778,544.00	11,973,420.00	-	*13,751,964.00*
	o/w Ghana Psychological Council	-	804,347.24	-	-	*804,347.24*
	o/w La General Hospital	-	-	71,840,520.00	-	*71,840,520.00*
	o/w Nursing Trainee Allowances	626,217,298.00	-	-	-	*626,217,298.00*
	o/w Global Fund	-	142,283,520.00	-	-	*142,283,520.00*
	o/w Construction of two (2) Nursing Training Colleges	-	-	47,893,680.00	-	*47,893,680.00*
30	Ministry of Gender, Children and Social Protection	194,190,210.48	4,067,821,211.63	13,889,167.20	1,671,697.18	4,277,572,286.49
	o/w MGCSoP Hqtrs and Agencies	194,190,210.48	12,199,818.70	11,973,420.00	1,671,697.18	*220,035,146.36*
	o/w Livelihood Empowerment Against Poverty	-	1,407,551,853.01	-	-	*1,407,551,853.01*
	o/w School Feeding Programme	-	2,639,532,528.72	1,915,747.20	-	*2,641,448,275.92*
	o/w Domestic Violence Fund	-	1,422,835.20	-	-	*1,422,835.20*
	o/w Child / Human Trafficking Fund	-	7,114,176.00	-	-	*7,114,176.00*
31	National Labour Commission	18,283,590.40	18,140,761.79	3,145,417.43	-	39,569,769.62

Appendix 3D: 2030 Indicative Ceilings (GH¢) — Public Safety Sector

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	**39,173,666,372.46**	**4,640,637,714.90**	**1,851,911,656.27**	**1,321,059,201.65**	**46,987,274,945.27**
32	Office of the Attorney-General and Ministry of Justice	575,210,724.77	110,981,145.60	23,946,840.00	370,292,015.54	1,080,430,725.91
	o/w MoJ Hqtrs and Agencies	575,210,724.77	110,981,145.60	23,946,840.00	136,022,484.60	*846,161,194.97*
	o/w Office of the Registrar of Companies	-	-	-	234,269,530.94	*234,269,530.94*
33	Legal Aid Commission	70,586,325.99	8,546,330.77	6,398,378.93	195,000.07	85,726,035.76
34	Ministry of Defence	11,555,291,271.77	974,283,997.19	1,490,060,610.00	94,179,335.56	14,113,815,214.51
	o/w MoD Hqtrs and Agencies	11,555,291,271.77	522,533,821.19	59,867,100.00	94,179,335.56	*12,231,871,528.51*
	o/w Kofi Annan International Peacekeeping Training Centre (KAIPTC)	-	4,268,505.60	-	-	*4,268,505.60*
	o/w Feeding	-	426,850,560.00	-	-	*426,850,560.00*
	o/w Acquisition of two (2) OPVs for the Ghana Navy	-	-	484,923,510.00	-	*484,923,510.00*
	o/w Construction of Forward Operating Base/ Northern Border Security/ New Barracks/ Electronic Warfare Centre	-	-	945,270,000.00	-	*945,270,000.00*
	o/w Defence Advisory Services	-	20,631,110.40	-	-	*20,631,110.40*
35	Commission on Human Rights and Administrative Justice	132,877,158.17	13,589,548.65	19,142,021.50	-	165,608,728.32
36	Judicial Service	1,336,076,947.24	242,622,088.66	143,681,040.00	66,664,446.27	1,789,044,522.16
	o/w Judicial Service Hqtrs and Agencies	1,336,076,947.24	33,872,299.34	59,867,100.00	66,664,446.27	*1,496,480,792.84*
	o/w Judiciary	-	208,749,789.32	83,813,940.00	-	*292,563,729.32*
37	Ministry of the Interior	20,433,984,481.69	713,987,612.58	73,187,733.30	789,728,404.21	22,010,888,231.78
	o/w Ministry of the Interior Hqtrs and Agencies	20,433,984,481.69	514,790,684.58	47,893,680.00	600,997,440.32	*21,597,666,286.60*
	o/w Ration for Prisoners	-	56,913,408.00	-	-	*56,913,408.00*
	o/w National Identification Authority	-	142,283,520.00	25,294,053.30	188,730,963.88	*356,308,537.18*
38	National Security Council	4,943,236,343.36	2,489,961,600.00	71,548,192.54	-	7,504,746,135.90
	o/w NSC Hqtrs and Agencies	4,943,236,343.36	2,489,961,600.00	71,548,192.54	-	*7,504,746,135.90*
	o/w Research Department	-	78,128,380.25	11,973,420.00	-	*90,101,800.25*
39	Office of the Special Prosecutor	126,403,119.47	86,665,391.45	23,946,840.00	-	237,015,350.92
	Sub-Total MDAs	**131,504,756,082.17**	**17,087,172,562.57**	**21,334,324,626.42**	**30,656,189,026.55**	**200,582,442,297.71**

Appendix 4A: Compensation of Employees-GOG Form

MDA: ....
Department: ....
Cost Centre: ....
Programme: ....

Breakdown of Salaries of Staff

S/N	STAFF ID	NAME	GRADE	SALARY LEVEL	STEP	MONTHLY BASIC SALARY (GH¢)	ALLOWANCES										MONTHLY CONSOLIDATED SALARY (GH¢)
							ACCOMMODATION(GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTER'MENT (GH¢)	HOUSE HELP (GH¢)	GARDEN	INSTITUTION-SPECIFIC ALLOWANCE 1 (GH¢)	INSTITUTION-SPECIFIC ALLOWANCE 2 (GH¢)	
e.g	1234	Adwoa Mansah	ADIIA	18	2	5,178.08	-	-	-	-	-	-	-	-	1,035.62	932.06	7,145.76
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
	TOTAL																

****** Kindly rename and specify the institution-specific allowances received in the "Institution-Specific Allowance 1 and 2" columns and populate those fields. For institutions with more than two institution-specific allowances, please insert new columns to capture the additional allowances******

HEAD OF BUDGET(if applicable)	DIRECTOR, PPME	CHIEF DIRECTOR
....	....	....

Appendix 4B: Staff Paid with Internally Generated Funds (IGF)

MDA: ....

Department: ....

Cost Centre: ....

Programme: ....

S/N	STAFF ID	NAME	RANK / GRADE	BASIC SALARY	ALLOWANCES							MONTHLY CONSOLIDATED SALARY
					ALLOWANCE TYPE 1 (GH₵)	ALLOWANCE TYPE 2 (GH₵)	ALLOWANCE TYPE 3 (GH₵)	ALLOWANCE TYPE 4 (GH₵)	ALLOWANCE TYPE 5 (GH₵)	ALLOWANCE TYPE 6 (GH₵)	ALLOWANCE TYPE 7 (GH₵)	
e.g	1234	Adwoa Mansah	Director of Finance									
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
		GRAND TOTAL										

**** Kindly specify**all** the types allowances currently being received, in the respective cells labeled "Allowance Type" ****

HEAD OF BUDGET(if applicable)	DIRECTOR, PPME	CHIEF DIRECTOR
…………………………………………	…………………………………………	…………………………………………

Appendix 4C: Summary Sheet on MDAs Staff Strength

MDA:

A	***STAFF ON MECHANISED PAYROLL***			
S/N	***Department/Agency*****	***No. of Staff currently at post/base***	***Staff on Study Leave***	
			No. of Staff on Study Leave	***No. of staff expected to resume in 2027***
1	Headquaters			
2	Department/Agency 1			
3	Department/Agency 2			
4	Department/Agency 3			
5	Foreign Mission (if applicable)			
B	***STAFF PAID WITH GOVERNMENT SUBVENTIONS***			
S/N	***Department/Agency*****	***No. of Staff currently at post/base***		***No. of Staff on Study Leave***
1	Headquaters			
2	Department/Agency 1			
3	Department/Agency 2			
4	Department/Agency 3			
5	Foreign Mission (if applicable)			
	STAFF PAID WITH INTERNALLY GENERATED FUNDS (IGF)			
S/N	***Department/Agency*****	***No. of Staff currently at post/base***		***No. of Staff on Study Leave***
1	Headquaters			
2	Department/Agency 1			
3	Department/Agency 2			
4	Department/Agency 3			
5	Foreign Mission (if applicable)			

***Kindly list all Departments/Agencies as applicable to the various categories*

As affects the Ministries of Health and Education and any applicable MDAs, *kindly indicate staff with Financial Clearance but are awaiting placement on the payroll*

Appendix 4D: Plans for Recruitment (2027) - GOG/IGF

MDA: ....

Department: ....

Cost Centre: ....

Programme: ....

S/N	CATEGORY OF STAFF	SALARY LEVEL	NO. OF PERSONNEL	BASIC SALARY	ALLOWANCES										SSF	TOTAL MONTHLY CONSOLIDATED SALARY
					ACCOMMODATION(GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTER'MENT (GH¢)	HOUSE HELP (GH¢)	GARDEN	INSTITUTION-SPECIFIC ALLOWANCE 1 (GH¢)	INSTITUTION-SPECIFIC ALLOWANCE 2 (GH¢)		
e.g	Assistant Programme Officer	16	10	4,159.08	-	-	-	-	-	-	-	-	831.82	748.64		57,395.35
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
	GRAND TOTAL															

***** Kindly rename and specify the institution-specific allowances received in the "Institution-Specific Allowance 1 and 2" columns and populate those fields. For institutions with more than two institution-specific allowances, please insert new columns to capture the additional allowances*****

NAME OF HR MANAGER ....

DATE SIGNED ....

Appendix 4E: Summary Sheet on MDAs Medium-Term Recruitment Plans

MDA:

A	STAFF ON MECHANISED PAYROLL									
S/N	Department/Agency**	Baseline (2026)	Projection 2027		Medium-Term Plan					
					2028		2029		2030	
			No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)
	e.g. Ghana Statistical Service	*350*	*20*	*1,377,488.40*	*10*	*688,744.20*	*15*	*1,033,116.30*	*15*	*1,033,116.30*
1	Headquaters									
2	Department/Agency 1									
3	Department/Agency 2									
4	Department/Agency 3									
5	Foreign Mission (if applicable)									

B	STAFF PAID WITH GOVERNMENT SUBVENTIONS									
S/N	Department/Agency**	Baseline (2026)	Projection 2027		Medium-Term Plan					
					2028		2029		2030	
			No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)
1	Headquaters									
2	Department/Agency 1									
3	Department/Agency 2									
4	Department/Agency 3									
5	Foreign Mission (if applicable)									

	STAFF PAID WITH INTERNALLY GENERATED FUNDS (IGF)									
S/N	Department/Agency**	Baseline (2026)	Projection 2027		Medium-Term Plan					
					2028		2029		2030	
			No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)	No. of Staff	Total Annual Consolidated Salary (inclusive of allowances)
1	Headquaters									
2	Department/Agency 1									
3	Department/Agency 2									
4	Department/Agency 3									
5	Foreign Mission (if applicable)									

***Kindly list all Departments/Agencies as applicable to the various categories*

*** *Kindly ensure that all allowances payable to staff are incorporated in the computations of the Annual Consolidated Salary.*

Appendix 4F: Plans for Promotion

MDA: ....
Department: ....
Cost Centre: ....
Programme: ....

S/N	Staff ID	Name	Grade	Consolidated Monthly (A)	New Grade (if promoted)	New Basic Salary (B)	New Monthly Consolidated (C)	New Consolidated (D = B+C)	Monthly Salary (E = D - A)	Annual Salary (F= E*12)
e.g.	12567	Adwoa Mansah	Assistant Programme Officer	6,363.40	Programme Officer	5,091.50	2,698.50	7,790.00	1,426.60	17,119.17
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
		Total		0.00		-	-	-	-	-

Head, Budget	Head, HR	Chief Director

Appendix 4G: Additional Recruitment Information (Military/ Security Services/Intelligence Agencies)

MDA: ....

Department: ....

Cost Centre: ....

Programme: ....

S/N	RANK / GRADE	SALARY LEVEL	NO. OF PERSONNEL	TOTAL COST OF UNIFORM / KITS/ ACCOUTREMENTS TO BE PROVIDED BY GOVERNMENT	FEEDING COST	TOTAL COST
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
	TOTAL					

SIGN..

SIGN ....

NAME OF COST CENTRE HEAD......................................

NAME OF CHIEF DIRECTOR ....

Appendix 4H: Financial Clearance Reporting/ Monitoring

MDA: ....

Department: ....

Cost Centre: ....

Programme: ....

S/N	COST CENTRE	CATEGORY OF STAFF GRANTED	NO. OF STAFF GRANTED	EFFECTIVE DATE OF FINANCIAL CLEARANCE	NO. PLACED ON PAYROLL	NO. OUTSTANDING	TOTAL MONTHLY CONSOLIDATED SALARY OF OUTSTANDING STAFF	REMARKS (IF ANY)
e.g.								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
	TOTAL							

NAME OF HR MANAGER...........................

DATE SIGNED...

Appendix 4i: Separated Staff For 2026 and Retiree Forecast for 2027

MDA: ....
Department: ....
Cost Centre: ....
Programme: ....

Separated Staff for 2026

S/N	STAFF ID	NAME	CURRENT GRADE / RANK	BASIC SALARY	ALLOWANCES					MONTHLY CONSOLIDATED SALARY	DATE OF EXIT	REASON FOR EXIT
					ALLOWANCE TYPE 1 (GH₵)	ALLOWANCE TYPE 2 (GH₵)	ALLOWANCE TYPE 3 (GH₵)	ALLOWANCE TYPE 4 (GH₵)	ALLOWANCE TYPE 5 (GH₵)			
		GRAND TOTAL										

**** Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" ****

Retirees for 2027

S/N	STAFF ID	NAME	CURRENT GRADE / RANK	BASIC SALARY	ALLOWANCES					MONTHLY CONSOLIDATED SALARY	DATE OF EXIT
					ALLOWANCE TYPE 1 (GH₵)	ALLOWANCE TYPE 2 (GH₵)	ALLOWANCE TYPE 3 (GH₵)	ALLOWANCE TYPE 4 (GH₵)	ALLOWANCE TYPE 5 (GH₵)		
		GRAND TOTAL									

**** Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" ****

NAME OF HR MANAGER …..

DATE SIGNED …..

Appendix 5A: 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	2026 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Capital Expenditure**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wGoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 5B: 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	2026 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	2026 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 5C: 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	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	**Compensation of Employees**	-	-	-	-	-	-	-	-	-	-	-	-	-
	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 5D: MDA Cash Plan Template — Goods and Services

MDA CASH PLAN TEMPLATE - GOODS AND SERVICES (GoG)

Name of MDA: ....

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

Sn.	Key Operations	2026 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)

Appendix 5E: MDA Cash Plan Template — Capital Expenditure

MDA CASH PLAN TEMPLATE - CAPITAL EXPENDITURE (GoG)

Name of MDA: ....

Table 6: Cash Requirement Capex (Excluding Key policy Initiatives)

Sn.	Key Operations	2026 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 Capex (Excluding Key policy Initiatives)

Appendix 5F: MMDA Annual Cash Plan Template

MMDA WORK/CASH PLAN TEMPLATE

Name of MMDA:

Name of Region:

S/n	Expenditure classification	Expenditure sub-classification	Arrears 2026	2027 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	Salary															
		Salary Related Allowance															
		Non-salary related allowance															
2	Goods & Services	GoG															
		IGF															
		DACF (ASSEMBLY)															
		DACF (MP)															
		DACF (PWD)															
		FLG (SPECIFY)															
3	Capital Expenditure	GoG															
		IGF															
		DACF (ASSEMBLY)															
		DACF (MP)															
		DACF (PWD)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
Total																	

Sign-offs *To be signed off after full alignment with the Ministry of Finance*

	Name	Signature		Name	Signature
Responsible Officer:			Coordinating Director	....	
			Chief Executive	....	

Appendix 6: Statutory Funds Expenditure — Performance Returns

Sn.	Expenditure Classification	2025 Approved Formula/Programmed (GH¢)	2025 Actual Utilised (GH¢)	Beneficiary / Purpose	2026 Approved Formula (GH¢)	2026 Actual Utilised (GH¢)	PCI Alignment Note
1	Compensation of Employees						
2	Goods and Services						
3	Capital Expenditure						
	TOTAL						

Appendix 7: Public Investment Plan (PIP) 2027–2030

MDA:
Funding Source:
Budget Ceiling:

#	Code	Project	2027 Ceiling	2028 Ceiling	2029 Ceiling	2030 Ceiling
			Allotment Based on the MTEF (2026-2029)			
#	Code	Project	2027	2028	2029	2030
1						
2						
3						
4						
5						
6						
7						
8						

Note: The difference between the Annual Ceiling and the Total Allocation for Projects for the financial year, is earmarked for Non Infrastucture Capex. Ie Vehicles, Computers, Furniture etc.

Note: The difference between the Annual Ceiling and Total Allocation for Projects is earmarked for Non-Infrastructure CAPEX (vehicles, computers, furniture, etc.). Projects tagged as 24-Hour Economy must be identified with the code 24HE in the project code field.

Appendix 8: MTEF Reconciliation Note 2027

Purpose

This Appendix provides a full entity-level reconciliation of 2027 indicative ceilings against the 2026 approved MTEF ceilings, as required by Section 20(2)(g) of the PFM Act, 2016 (Act 921). Narrative explanation of all material changes must be provided.

Covered Entity	2026 Approved Ceiling (GH¢)	Baseline Adj. (GH¢)	Policy Change (GH¢)	Reallocation (GH¢)	Net Change (GH¢)	2027 Ceiling (GH¢)	Explanation of Material Changes
[MDA Name]							

Appendix 9: Fiscal Risk Register Template

Purpose

Required under Section 83(4) of the PFM Act, 2016 (Act 921) and the IMF Fiscal Transparency Code. All Covered Entities must complete and submit this template with their Budget Hearing package.

S/N	Risk Description	Likelihood (H/M/L)	Fiscal Impact (H/M/L)	Contingent Liability (GH¢ estimate)	Mitigation Measure	Responsible Officer
1						
2						
3						

Appendix 10: 24-Hour Economy/ New Economy Project Tag Template

Purpose

All capital projects and programmes that contribute to the 24-Hour Economy or New Economy Agenda must be tagged using this template and submitted with the PIP (Appendix 7).

Project / Programme Code	Project / Programme Title	24-Hour Economy Category	Expected Employment Created	Estimated Revenue Generated (GH¢ pa)	SDG Alignment	Gender Beneficiary Tag
		Night-time Economy / Digital / Export / Agriculture / Other				