



MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2026-2029

PROGRAMME BASED
BUDGET ESTIMATES FOR 2026

OFFICE OF THE ATTORNEY-GENERAL
AND MINISTRY OF JUSTICE



***OFFICE OF THE ATTORNEY
GENERAL AND MINISTRY OF
JUSTICE***

The OAGMoJ MTEF PBB for 2026 is also available on the internet at: www.mofep.gov.gh

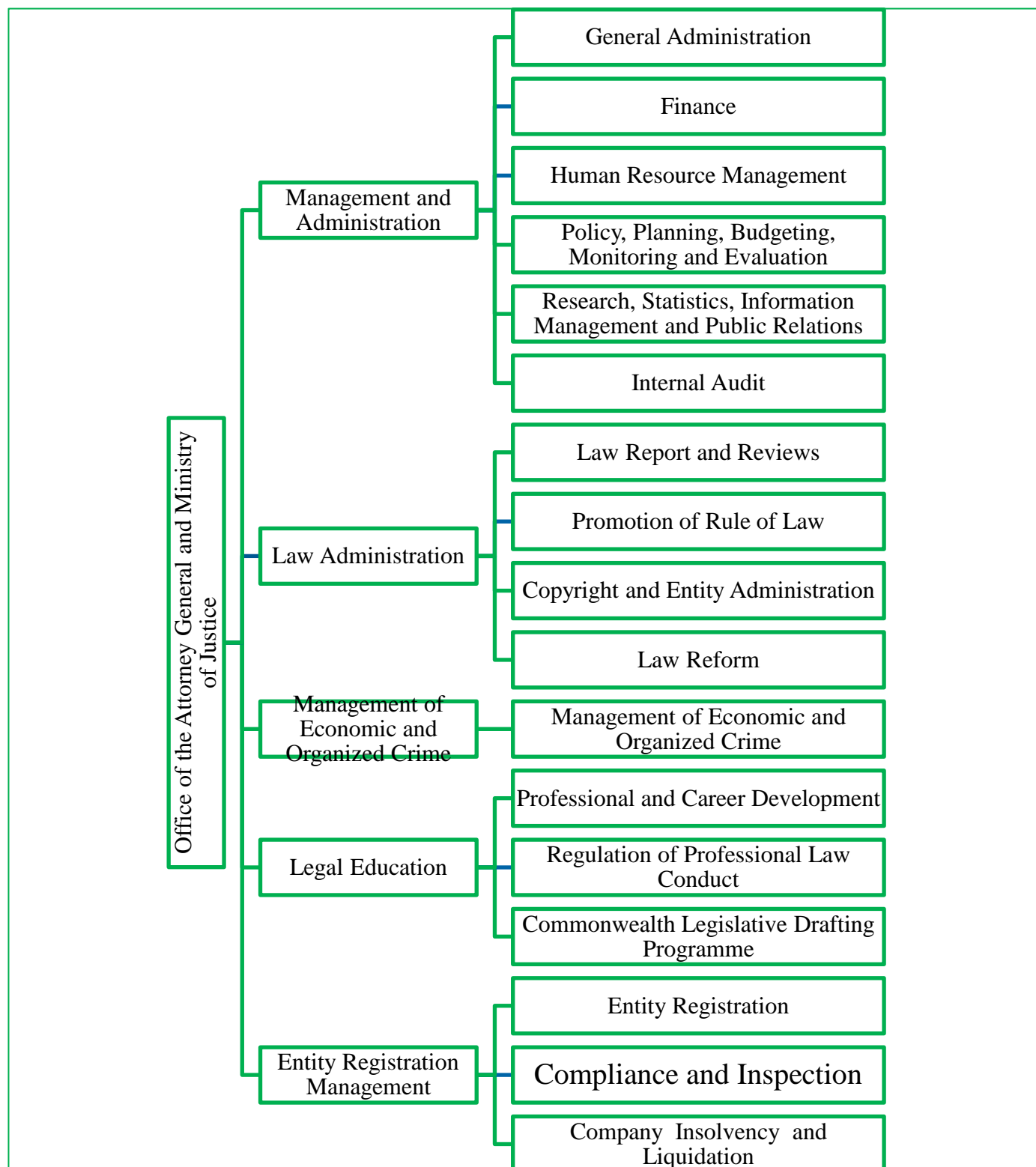


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OFFICE OF THE ATTORNEY GENERAL AND MINISTRY OF JUSTICE-PBB PROGRAMME STRUCTURE





1.5. Appropriation Bill

Summary of Expenditure by Sub-Programme, Economic Item and Funding

Entity: 033 - Office of the Attorney-General and Ministry of Justice
Year: FY26 | Currency: Ghana Cedi (GHS)
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Statutory	ABFA	Others	Goods and Services	31 - Non financial assets	Total	
03301 - Management and Administration	14,394,113	17,600,000	5,000,000	36,994,113											36,994,113
03301001 - General Administration	9,484,438	16,760,000	5,000,000	31,244,438											31,244,438
03301002 - Finance		168,000		168,000											168,000
03301003 - Human Resource Management	921,110	140,000		1,061,110											1,061,110
03301004 - Policy Planning, Budgeting, Monitoring And Evaluation	1,980,534	210,000		2,190,534											2,190,534
03301005 - Statistics, Research, Information and Public Relations	1,485,142	182,000		1,667,142											1,667,142
03301006 - Internal Audit	522,889	140,000		662,889											662,889
03302 - Law Administration	188,118,401	30,300,000	11,076,000	229,494,401		126,792,767	80,903,790	207,696,557							437,190,958
03302001 - Law Report and Reviews	5,643,541	2,250,000	2,166,000	10,059,541		529,914		529,914							10,589,455
03302002 - Promotion of Rule of Law	152,196,297	21,025,000	5,736,000	178,957,297											178,957,297
03302003 - Copyright and Entity Administration	10,402,908	4,450,000	2,194,000	17,046,908		8,665,863	5,718,830	14,384,693							31,431,601
03302005 - Law Reform		2,575,000	980,000	3,555,000											3,555,000
03302006 - Company Registration Activities	19,875,656			19,875,656		117,596,990	75,184,960	192,781,950							212,657,606
03303 - Management Of Economic and Organised Crime	83,179,031	15,675,000	2,724,000	101,578,031											101,578,031
03303000 - Management Of Economic And Organised Crime	83,179,031	15,675,000	2,724,000	101,578,031											101,578,031
03304 - Legal Education	8,885,334	1,425,000	1,200,000	11,510,334	22,369,150	44,889,050	22,669,300	89,927,500							101,437,833
03304001 - Professional And Career Development	8,885,334	1,425,000	1,200,000	11,510,334	22,369,150	44,889,050	22,669,300	89,927,500							101,437,833
Grand Total	294,576,879	65,000,000	20,000,000	379,576,879	22,369,150	171,681,817	103,573,090	297,624,057							677,200,936

PART A: STRATEGIC OVERVIEW OF THE OFFICE OF THE ATTORNEY GENERAL AND MINISTRY OF JUSTICE

1. NMTDPF POLICY OBJECTIVES RELEVANT TO THE MANDATE OF OAGMoJ

The Office of the Attorney-General and Ministry of Justice has adopted five (5) Policy Objectives from the National Medium Term Development Policy Framework (NMTDPF) that are relevant to the Sector. These adopted objectives are:

- Promote access and efficiency in delivery of justice
- Promote the fight against corruption and economic crimes
- Ensure improved fiscal performance and sustainability
- Develop a competitive creative art industry
- Enhance capacity for policy formulation and coordination

2. GOAL

To provide quality advice and legal service to the Government and the People of Ghana.

3. VISION:

An efficient and accessible system of Justice exhibiting the highest standards of professionalism and engendering a high degree of public trust and confidence.

4. MISSION:

To provide a legal and policy framework within which legal services are efficiently and effectively delivered to ensure Justice for all.



5. CORE FUNCTIONS

The Mandate of the Attorney-General as provided for under Article 88 of the Constitution, includes the following:

- To provide legal advice to the Government.
- To initiate and conduct all prosecutions of criminal offences.
- To draft legislation and vet subsidiary legislation
- To monitor and evaluate the activities of the Ministry, its Department, and Agencies.
- To formulate policies of the Ministry, its Department, and Agencies
- To produce and publish Ghana Law Reports and Review of Ghana Law to strengthen the capacity of lawyers and judges.
- To provide professional legal education and ensure high standards of professional conduct of Lawyers.
- To prevent and detect organized crime and also facilitate the confiscation of proceeds of crime.
- To implement copyright and copyright-related laws and regulations and provide for copyright administration.
- To conduct research and make recommendations for the reform of laws in the Country.
- To undertake the Administration of Marriages, Protection of Industrial Property Rights, and Administration of Estates and Public Trust
- To register and regulate all types of businesses in conformity with the Companies Act 2019 (Act 992) and other relevant enactments.



6. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline 2022		Baseline 2024		Targets 2026	
		Year	Value	Year	Value	Year	Value
Improved Turn Around Time for Business Registration	Average days taken to register Business Name (Sole Proprietorship)	2022	10 Days	2024	5 Days	2026	3 Days
	Average days taken to register Limited Liability Companies	2022	15 Days	2024	7 Days	2026	5 Days
	Average time taken to register applications at Prestige Services Centre	2022	N/A	2024	24 HRS	2026	1 HR
Turnaround time for Marriage Registrations improved	The number of days taken to register Marriages	2022	5 Days	2024	5 Days	2026	3 Days
Turnaround time for Trademark Registrations marginally improved	The number of months taken to register a Trademark	2022	≤12 Months	2024	≥12 Months	2026	≤12 Months
Turnaround time for Patent Registrations marginally improved	The number of months taken to register a Patent	2022	≤36 Months	2024	≥36 Months	2026	≤36 Months



Outcome Indicator Description	Unit of Measurement	Baseline		Baseline		Targets	
		2022		2024		2026	
		Year	Value	Year	Value	Year	Value
Turnaround time for Industrial Designs Registrations marginally improved	The number of months taken to register an Industrial Design	2022	≤18 Months	2024	≥18 Months	2026	≤18 Months
Prosecution of cases improved.	Percentage of the number of cases prosecuted against the number of cases received by AG	2022	63.2%	2024	97.2%	2026	100%
Creative art industry registration has Improved.	Percentage of registered creative arts work	2022	92.3%	2024	90%	2026	100%
Business Registration Improved	Percentage of the number of business/companies applications received as against the number registered	2022	85.4%	2024	99.5%	2026	100%



Table 1b: Expenditure Trend for 2023-2024

Expenditure Item/Funding Source	2023 Approved Budget Estimate	2023 Amount Released	2023 Actual as 31-12-23	2024 Approved Budget Estimate	2024 Amount Released	2024 Actual as 31-12-24
COMPENSATION OF EMPLOYEES						
GoG	185,685,924	174,827,798	163,016,154	190,328,268	198,305,582	198,305,582
IGF	9,738,381	9,658,301	9,658,301	12,175,000	12,022,815	12,022,815
GOODS & SERVICES						
GoG	6,854,450	5,657,551	5,217,508.00	17,280,955	15,410,989	15,349,655
IGF	112,918,554	76,217,961	76,217,961.00	108,564,680	97,100,593	97,100,593
CAPITAL EXPENDITURE (CAPEX)						
GoG	45,391,276	44,452,272	43,855,549.00	53,000,000	33,031,926	32,094,492
IGF	70,015,869	65,726,165	65,726,165.00	99,930,464	30,227,121	30,227,121
GRAND TOTAL	430,604,454	376,540,047	363,691,637	481,279,367	386,099,025	385,100,258

7. EXPENDITURE TREND FOR 2023-2024

For the 2023 fiscal year, the Office of the Attorney-General and Ministry of Justice was allocated a total budget of **GH¢ 430,604,454.00** from the Government of Ghana (GoG) to execute government programmes and policies. This budget was composed of two primary components: **GH¢ 237,931,650.00** sourced from the Government of Ghana (GoG) and **GH¢ 192,672,804.00** from Internally Generated Funds (IGF).

A total amount of **GH¢ 212,089,211.00**, representing **89.1%** of the budgeted figure, was expended by the Office of the Attorney General and Ministry of Justice for the period under review from the GoG. The stated figure included amounts of **GH¢ 163,016,154.00**, **GH¢ 5,217,508.00**, and **GH¢ 43,855,549.00** for CoE, G&S, and Capex, respectively.

The Ministry also expended an amount of **GH¢ 151,602,427**, representing **79.0%** of the budgeted figure from the Internally Generated Funds (IGF). This was made up of **GH¢ 9,658,301.00** for Compensation of Employees, **GH¢ 76,217,961.00** for Goods & Services, and **GH¢ 65,726,165.00** for Capital Expenditure (capex).

For the 2024 period, the Ministry was allocated a total budget of **GH¢ 481,279,367.00** 2024 to effectively carry out various government programmes and policies. The GoG component was **GH¢ 260,609,223.00**, which was made up of **GH¢ 190,328,268.00** for CoE; **GH¢ 17,280,955.00** for G&S; and **GH¢ 53,000,000.00** for Capex.



However, in the year, the compensation budget of the Economic and Organised Crime Office (EOCO) was increased by **GH¢28,305,619.48** in the second quarter due to the implementation of new conditions of service for the staff thereby overrunning the approved compensation budget.

The IGF component for 2024 was **GH¢220,670,144.00** which was made up of **GH¢12,175,000.00** for CoE; **GH¢108,564,680** for G&S; and **GH¢99,930,464.00** for Capex.

The Ministry, as of December 2024 had expended total amount of **GH¢385,100,258.00** for both GoG and IGF representing **80%** against a total budget figure of **GH¢ 481,279,367.00** giving the positive variance of **GH¢96,179,108.77**.

The total amount expended by the Sector on GoG was **GH¢ 245,749,729.00**. The stated figure included **GH¢ 198,305,582.00** for Compensation, **GH¢ 15,349,655.00** for Goods and Services, and **GH¢ 32,094,492.00** for Capital Expenditure (CAPEX).

The total amount expended by the Sector on IGF was **GH¢ 139,350,529.00**, representing **63.1%** against budgeted figure. The stated figure included **GH¢ 12,022,815.00** for Compensation, **GH¢ 97,100,593.00** for Goods and Services, and **GH¢ 30,227,121.00** for Capital Expenditure (CAPEX).

2025 Budget Expenditure Performance by Economic Classification (Jan-Sept)

Expenditure Item / Funding Source	2025 Approved Budget	Releases (End September, 2025)	Actual Expenditure (End September, 2025)	Variance 1	Variance	% Utilisation as at (End September 2025)
	A	B	C	D=A-B	E=B-C	F=(B/A) * 100
Compensation of Employees						
GoG	222,008,685	183,078,277.42	183,078,277.42	38,930,407.58	-	82.5
IGF	15,511,512	12,955,321.00	12,955,321.00	2,556,191.00	-	83.5
Goods & Services						
GoG	25,000,000	12,146,507.82	10,605,926.36	12,853,492.18	1,540,581.46	48.6
IGF	101,642,216	49,081,072.63	49,081,072.63	52,561,143.37	-	48.3
CAPEX						
GoG	20,000,000	-	-	20,000,000	-	-
IGF	52,594,558	21,120,677.88	21,120,677.88	31,473,880.12	-	40.2
Total	436,756,971	278,381,856.75	276,841,275.29	158,375,114.25	1,540,581.46	63.7



2025 GOG Budget Expenditure Performance by Economic Classification

Economic Classification	2025 Budget A	Releases (End of September, 2025) B	Actual (end of September, 2025) C	Variance D=A-B	Variance E=B-C	Remarks (Variance %) B/A*100
Compensation	222,008,685	183,078,277.42	183,078,277.42	38,930,407.58	-	82.5
Goods and Service	25,000,000	12,146,507.82	10,605,926.36	12,853,492.18	1,540,581.46	48.6
CAPEX	20,000,000	-	-	20,000,000	-	-
TOTAL	267,008,685	195,224,785.24	193,684,203.78	71,783,899.76	1,540,581.46	73.1

2025 IGF Budget Expenditure Performance by Economic Classification

Economic Classification	2025 Budget A	Releases (End of September, 2025) B	Actual (end of August, 2025) C	Variance D=A-B	Variance E=B-C	Remarks (Variance %) B/A*100
Compensation	15,511,512	12,955,321.00	12,955,321.00	2,556,191.00	-	83.5
Goods and Service	101,642,216	49,081,072.63	49,081,072.63	52,561,143.37	-	48.3
CAPEX	52,594,558	21,120,677.88	21,120,677.88	31,473,880.12	-	40.2
TOTAL	169,748,286	83,157,071.51	83,157,071.51	86,591,214.49		49.0

For the 2025 fiscal year, the Office of the Attorney-General and Ministry of Justice was allocated a total amount of GH¢ 436,756,971.00 to execute government programmes and policies. The total amount was made up of GH¢ 267,008,685.00 from the Government of Ghana (GoG), made up of GH¢ 222,008,685.00 for compensation of employees, GH¢ 25,000,000.00 for Goods and Services, and GH¢ 20,000,000.00 for Capital Expenditure (CAPEX).

An amount of GH¢ 169,748,286.00 was also allocated for Internally Generated Funds (IGF), which is made up of GH¢ 15,511,512.00 for compensation of employees, GH¢ 101,642,216.00 for Goods and Services, and GH¢ 52,594,558.00 for CAPEX.



A total amount of GH¢ 195,224,785.24 was released as GoG component from the Ministry of Finance (MoF) and GH¢ 83,157,071.51 from Internally Generated Funds (IGF) to implement its programmes and activities as at September, 2025

As of September 2025, the Ministry expended a total amount of GH¢ 193,684,203.78 as GoG. This figure is inclusive of GH¢ 183,078,277.42 for Compensation of Employees and GH¢ 10,605,926.36 for Goods and Services.

The Ministry also expended a total amount of GH¢ 83,157,071.51 as IGF. This figure is inclusive of GH¢ 12,955,321.00 for Compensation of Employees, GH¢ 49,081,072.63 for Goods and Services, and GH¢ 21,120,677.88 for Capex.



8. SUMMARY OF KEY ACHIEVEMENTS IN 2025

The 2025 key achievements for the Sector are outlined under the five main programmes around which the Office of the Attorney-General and Ministry of Justice function. The programmes and activities of the Office of the Attorney-General are geared towards promoting the rule of law and deepening democratic principles in the country.

The following are key performance achievements of the Sector as of September, 2025 which are segmented into programmes and sub-programme;

- Management and Administration.
- Law Administration,
- Management of Economic and Organized Crime,
- Legal Education,
- Entity Administration Management

8.1. Management and Administration

The Ministry continued to demonstrate strong commitment to effective governance, accountability, and institutional strengthening through a series of administrative and management initiatives. In the year 2025, the Ministry prepared and submitted its **2024 Annual Performance Report** to the Office of the Head of the Civil Service (OHCS), providing a comprehensive overview of achievements and challenges. This report served as a key accountability tool, enabling policymakers and stakeholders to measure progress and identify areas for improvement.

On **29th July, 2025**, the Ministry published the **2024 research findings on citizens' knowledge and perceptions of the plea-bargaining law** in the administration of criminal justice in the Northern Region. By making this report publicly available on the Ministry's website

(<https://mojagd.gov.gh/wpcontent/uploads/2025/Article%20on%202024%20Research%20Publication.pdf>), the Ministry enhanced transparency, encouraged informed public dialogue, and provided policymakers with evidence-based insights to refine justice delivery.

Additionally, the Ministry conducting a **research survey on citizens' knowledge of the jury system** and their perspectives on the proposed amendments in the Central and Western Regions. The study, designed to assess public awareness and opinions, created a platform for citizen engagement and contributed directly to shaping the proposed Jury Bill. This inclusive approach strengthened public trust and ensured that legislative reforms reflect the voices of Ghanaians.

In line with national development objectives, the Ministry prepared and submitted its **2026–2029 Sector Medium-Term Development Plan (SMTDP)** to the National Development Planning Commission (NDPC), receiving certification of approval. This provides a strategic roadmap for the next four years, ensuring alignment with Ghana's development agenda and creating a structured framework for resource allocation and implementation.

The Ministry invested in human resource development by facilitating **training for twenty-three (23) administrative staff** at the Civil Service Training Centre (CSTC) on Public Financial Management, Policy Development and Analysis, Administrative Instruments,



Report Writing, 360-Degree Leadership, and Interview Skills. This capacity-building initiative enhanced staff competencies, improved service delivery, and strengthened institutional efficiency.

The Ministry also finalized and submitted the **2024 Annual Progress Report** to the NDPC, reaffirming its dedication to transparency, accountability, and national development goals. Complementing this, the Ministry carried out its **2024 End-of-Year Monitoring and Evaluation Exercise** to assess programme implementation against the 2024 Annual Action Plan (AAP). These exercises provided critical data for evidence-based decision-making and fostered a culture of continuous performance improvement.

Financial accountability was further demonstrated through the preparation and submission of the **2024 Annual Budget Performance Report** to Parliament and the Ministry of Finance, in accordance with Section 27 (1–3) of the Public Financial Management Act, 2016 (Act 921). This report ensured fiscal transparency and strengthened oversight of public expenditure.

The Ministry also submitted the **2024 End-of-Year Report on the National Anti-Corruption Action Plan (NACAP)** to the Commission on Human Rights and Administrative Justice (CHRAJ), emphasizing its contribution to the fight against corruption and reinforcing national integrity systems.

To ensure robust internal controls, the **2024 Audit Report** was compiled and submitted in March 2025. In the same period, monitoring exercises on the use of the **Government Integrated Financial Management Information System (GIFMIS)** were conducted across Regional Offices. These activities promoted compliance with financial management procedures, improved real-time reporting, and strengthened accountability in resource use.

The Ministry prepared and submitted the **2024 Consolidated Financial Report of the Sector** to the Controller and Accountant General's Department in line with the Public Financial Management Act, 2016 (Act 921). This report consolidated the sector's financial performance, contributing to national fiscal discipline and transparency.

Finally, the Ministry prepares its 2025 procurement plan to the Public Procurement Authority for approval, outlining key initiatives, and budget priorities and planned activities for year.



8.2. Law Administration Programme

8.2.1. Promotion of Rule of Law

The Civil Division played a critical role in safeguarding the legal and financial interests of the State. The Division **represented the State in 249 civil cases** across various courts, with total reliefs sought amounting to **GHC71,180,864.83 and USD 5,500.00**. Through its interventions, the Division helped avert the risk of substantial judgment debts, thereby protecting the public purse and ensuring that national resources remain available for development priorities.

The Civil Division won a number of cases on behalf of the Government, notable among them are the following ECOWAS Court cases:

- **Al-Hassan and Another v. Republic of Ghana:** This case involved claims of human rights violations related to a deceased individual. The ECOWAS Court of Justice dismissed the case in May 2025, ruling that the applicants lacked standing because they failed to prove their relationship to the deceased or their legal personality.
- **Charles Nii Armah Mensah (Shatta Wale) v. Republic of Ghana and Gaming Commission:** Shatta Wale filed a discrimination claim against the Ghana Gaming Commission. The ECOWAS Court dismissed the case in May 2025, stating that Shatta Wale did not provide sufficient evidence of a concrete contract negotiation or any interaction with an unidentified gaming company. He failed to show that other celebrities were treated differently regarding similar gambling endorsements.
- **John Komi Soudi v The Attorney-General and Comptroller of Immigration (Suit No: C13/79/24)**
- **Robert Inkum v The Attorney General and the Directors General, Ghana Immigration Service (Suit No. IL/0034/2023)**
- **The Republic v Ghana Immigration Service; Ex parte: 1. Portia Yeboah Boafo 2. Kweku Tanoh Kyeremeh (Suit No. GJ 0126/2025)**
- **The Republic v High Court (General Jurisdiction) (Court 14), Accra; Ex parte: 1. Portia Yeboah Boafo 2. Kweku Tanoh Kyeremeh (Civil Motion No. J5/77/2025)**
- **Afedo Felix Mord v Inspector General of Police, Director-General CID, Director of Interpol Unit CID, Attorney-General, and AIG Property Casualty Company (Suit No. HR/0045/2024).**

In promoting good governance and fiscal responsibility, the Division **reviewed 20 agreements and contracts, as well as 12 Memoranda of Understanding (MoUs)**, for Ministries, Departments, and Agencies (MDAs), as well as Metropolitan, Municipal, and District Assemblies (MMDAs). These reviews ensured compliance with legal standards, guaranteed value for money, and minimized the risk of contractual disputes.

Additionally, the Division processed **180 petitions** and **188 requests** from MDAs and the public, demonstrating its responsiveness to stakeholder needs. It also provided **15 legal opinions/advice** to MDAs and MMDAs, thereby guiding decision-making and reducing potential legal risks. Furthermore, the Division received and addressed **183 Notices of Intention**, which helped the State prepare adequately to mitigate liabilities.



Capacity building was prioritized, with **State Attorneys receiving specialized training** in:

- ECOWAS Rules, Procedures, and Practice, enhancing regional litigation capacity;
- Domestic and International Arbitration, equipping staff with modern dispute resolution skills;
- Contractual and Dispute Resolution Aspects of Infrastructure Development, strengthening the Division's ability to support Ghana's infrastructure drive.



The Civil Division also participated in the **Civil Service Exhibition from 21st - 24th July 2025**, where it engaged the public on its functions and clarified expectations from MDAs. This outreach raised greater understanding of the Division's role, encouraged compliance from MDAs, and enhanced collaboration between government institutions.

The Public Prosecutions Division of the Office of the Attorney-General made significant contributions to strengthening the criminal justice system and safeguarding public interest. The Division **received 2,001 dockets** from investigative bodies and initiated prosecutions across the country, in **1,520 cases**. These efforts ensured that offenders were held accountable, contributing to the deterrence of crime and the promotion of public safety.

In addition to prosecutions, the Division handled a broad spectrum of legal processes, including **motions, appeals, petitions, extraditions, and mutual legal assistance (MLA)** requests. Out of **2,205 motions received**, the Division successfully disposed of **1,900**, thereby reducing case backlogs and ensuring timely justice delivery. It also managed **64 appeals**, ensuring that justice outcomes were upheld at higher judicial levels.

The Division further demonstrated responsiveness to public concerns by **receiving 810 petitions and resolving 630**, thereby fostering trust between citizens and the justice system. On the international front, it handled **119 Mutual Legal Assistance requests and resolved 98**, strengthening Ghana's cooperation in transnational criminal matters such as organized crime, money laundering, and terrorism.

The Division provided **legal advice on 150 criminal cases from the Police**, ensuring that sound legal principles guided investigations and prosecutions. This support enhanced the quality of criminal investigations and reduced the risk of wrongful prosecutions.

Importantly, the Division **completed 46 plea agreements**, which expedited the resolution of cases, reduced trial delays, and promoted efficiency in the justice system, while still upholding accountability and fairness.

The Legislative Drafting Division played a central role in advancing Ghana's legal and policy framework by initiating, drafting, and facilitating the passage of **257 pieces of legislation** consisting of **25 substantive legislation and 232 subsidiary legislation**. This division of the office provide the legal foundation for effective governance, policy implementation, and the protection of citizens' rights.



The legislation comprises the following

- 25 Substantive Legislation
- 232 Subsidiary Legislation (7 Legislative Instruments and 225 Executive Instruments)

Substantive Legislation

- Environmental Protection Act, 2025 (Act 1124)
- Special Import Levy (Amendment) Act, 2025 (Act 1125)
- Appropriation Act, 2025 (Act 1126)
- Electronic Transfer Levy (Repeal) Act, 2025 (Act 1127)
- Emissions Levy (Repeal) Act 2025 (Act 1128)
- Revenue Administration (Amendment) Act, 2025 (Act 1129)
- Ghana Infrastructure Investment Fund (Amendment) Act, 2025 (Act 1130)
- Growth and Sustainability Levy (Amendment) Act, 2025 (Act 1131)
- Earmarked Funds Capping and Realignment (Amendment) Act, 2025 (Act 1132)
- Value Added Tax (Amendment) Act, 2025 (**Act 1133**)
- Income Tax (Amendment) Act, 2025 (**Act 1134**)
- Energy Sector Levies Act, 2025 (**Act 1135**)
- Public Financial Management (Amendment) Act, 2025 (**Act 1136**)
- Minerals Income Investment Fund (Amendment) Act, 2025 (**Act 1137**)
- Petroleum Revenue Management (Amendment) Act, 2025 (**Act 1138**)
- Public Procurement (Amendment) Act, 2025 (**Act 1139**)
- Ghana Gold Board Act, 2025 (**Act 1140**)
- Energy Sector Levies (Amendment) Act, 2025 (**Act 1141**)
- University for Development Studies Act, 2025 (**Act 1143**)
- Ghana Medical Trust Fund Act, 2025 (**Act 1144**)

Legislative Instruments (Lis)

- Environmental Protection (Mining in Forest Reserves) (Amendment) Regulations, 2025 (L.I. 2501)
- Corporate Insolvency and Restructuring Regulations, 2025 (L.I. 2502)
- Environmental Protection (Refrigeration and Air-Conditioning Certification) Regulations, 2025 (L.I. 2503)
- Environmental Protection (Environmental Assessment) Regulations, 2025 (L.I. 2504)
- Environmental Protection (Management of Ozone Depleting Substances, Halocarbons, Halocarbon Alternatives and their Products) Regulations, 2025 (L.I. 2505)
- Environmental Protection (Effluent) Regulations, 2025 (L.I. 2506)
- Environmental Protection (Air Quality Management) Regulations, 2025 (L.I. 2507)

Executive Instruments

- Civil Service (Ministries) Instrument, 2025 (E.I. 1)
- Appointment of Public Prosecutors Instrument, 2024 (E.I. 2)
- State Lands (Odorkor) – Ablekuma North Municipality of the Greater Accra Region (Site for Government of Ghana) Instrument, 2025 (E.I. 71)



In addition, the Division assisted the relevant Parliamentary Select Committees to consider the following Bills, which were laid in Parliament:

- Environmental Protection (Petroleum) Regulations
- Judicial Service (Terms & Conditions of Service) Regulations
- Public Private Partnership Regulations

The Legislative Drafting Division is currently working on the following Justice Sector Legislation.

Anti-Torture Bill, Circuit Court (Abolition and Consequential Matters) Bill, Commission on Human Rights and Administrative Justice (Amendment) Bill, Courts (Amendment) Bill, Legal Profession Bill, Marriages (Amendment) Bill, and Public Services Commission Bill.

The Legislative Drafting Division is currently working in collaboration with other Ministries, Departments, and Agencies to enact the under-listed legislation.

Atomic Energy Commission (Amendment) Bill, Audit Service (Amendment) Bill, Broadcasting Bill, Business Regulatory Reform Bill, Centre for Health Security and Health Security Fund Bill, Chartered Institute of Procurement and Supply Bill, Community Service Bill, Council for Scientific and Industrial Research Bill, Fisheries Bill.

8.2.2. Copyright and Entity Administration

Registrar-General's Department

In line with its mandate to provide essential public services, safeguard industrial property rights, register marriages, administer estates, and contribute to Ghana's socio-economic development, the Registrar-General's Department has achieved significant progress as of September 2025.

The Department registered 855 marriages, ensuring the legal recognition of unions and strengthening the integrity of the national marriage register. To further enhance service delivery in marriage administration, the Department also trained 816 Pastors and Metropolitan, Municipal, and District Assembly (MMDA) officials, equipping them with the skills and knowledge required to uphold legal and administrative standards in marriage registration.



On Industrial Property, the Department made remarkable progress in protecting innovations and creative works, thereby encouraging entrepreneurship and economic growth. It

- **Filed 1,765 Trademarks, registered 1,034, and 1,147 renewals**, continuance brand identities and supporting business competitiveness.
- **Filed 357 Patents, registered/granted 247, and renewed 413**, strengthening Ghana's innovation ecosystem by protecting inventions.



- **Registered 364 Industrial Designs (305 local, 32 Regional via ARIPO, and 27 International via WIPO), providing local and international recognition for Ghanaian creators and innovators.**

The Department also advanced its estate administration mandate by **processing 314 estates and GH¢104,532,551.61 as death gratuities to their respective beneficiaries.** These efforts ensured the fair and lawful distribution of assets, reduced disputes, and provided financial relief to families of deceased civil and public servants.

Financially, the Department demonstrated strong performance by generating **59,345,705.18** as of **September 2025**, surpassing the previous year's total of **GH¢53,312,879.67**. This represents a growth of approximately **11.31%**, underscoring the Department's contribution to domestic revenue mobilization and national economic development.

In addition, the Department actively promoted awareness of intellectual property rights by collaborating with the Ghana Intellectual Property Office (GIPO) to host the **World Intellectual Property Day** celebration, which created a platform for public education and strengthened Ghana's commitment to innovation and creativity.



Copyright Office

In 2025, the Copyright Office strengthened its role in protecting creative works, raising awareness, and enforcing copyright laws, thereby supporting Ghana's creative economy and knowledge sector. As of September 2025, the Office had successfully registered 893 copyright works, providing legal protection for creators and encouraging innovation, research, and cultural expression.

In deepening awareness, the Office implemented a series of public education programmes across secondary and tertiary institutions. Notable activities included:



- A **one-day workshop** at **KNUST** for faculty and research staff, conducted in collaboration with Copy Ghana, to enhance awareness of copyright in academic publishing and research.

- **Awareness programmes for students** at the University for Development Studies (UDS), New York University (Accra Campus), and Tamale Teacher Training College (TATCO).

- A study visits for MPhil Intellectual Property students at KNUST, giving them practical insights into copyright administration.

- Engagement of **five senior high schools** under the **WIPO-ARIPO IP Clubs Project, 2025**, promoting intellectual property awareness among the youth (13–18 years) and cultivating the next generation of innovators.



The Office also strengthened international and stakeholder collaboration.

- Partnered with the World Intellectual Property Organization (WIPO) to kick-start a **project on strategies to address online copyright piracy in Africa's digital market**, a critical step in tackling emerging threats in the creative industries.
- Represented Ghana at the **ECOWAS Consultative Meeting on Copyright Issues in the AfCFTA**, positioning the country to benefit from regional integration in creative trade.
- Collaborated with CopyGhana, WIPO, and IFRRO at a workshop themed *"Enabling Access, Enriching Culture and Advancing Knowledge Through Collective Licensing,"* which advanced strategies for balancing creators' rights with public access.



- Joined the **26th Telecel Ghana Music Awards National Music Summit** on World Music Day, where the Office participated in a panel discussion to engage directly with Ghana's music industry stakeholders.
- Held high-level stakeholder meetings with organizations such as **Mövenpick Ambassador Hotel** and **Media General Ghana Ltd** to explore partnerships for copyright awareness and enforcement.

The Office further broadened public outreach by conducting **copyright education programmes on 21 radio and television stations** nationwide, reaching large audiences and ensuring that creators, businesses, and the public had better understanding copyright laws and their benefits.

On enforcement, the Copyright Monitoring Team (CMT) intensified anti-piracy activities to protect rights holders. To this end, the office

- Conducted a **major book piracy clampdown in Accra**, leading to the arrest of two suspects, thereby safeguarding authors and publishers.
- Undertook an **anti-piracy operation on Fast TV**, which was unlawfully broadcasting the film "*Unseen Beauty*" produced by Unique Films, without authorization, leading to the arrest of the CEO of the station.
- Engaged with **West Africa Platform Services (WAPS) Ltd** to discuss how to address unauthorized broadcasting of films, and also met with the **National Communications Authority (NCA)** to strengthen collaboration on curbing copyright infringement.

8.2.3. Law Reports and Reviews

As of September 2025, the Council for Law Reporting had recorded significant progress in its mandate to **promote legal research, improve access to justice, and disseminate reliable legal information** in Ghana.

The Council **generated GH¢570,617.00 in revenue** through the sale of the *Ghana Law Reports*, *Review of Ghana Law*, and the *Consolidated Ghana Law Reports Index*. This performance highlights the continued demand for authoritative legal publications, reflecting their importance to the legal profession, academia, and the wider justice system. The revenue generated also contributes to the Council's financial sustainability and capacity to expand its publishing work.

In enhancing access to up-to-date legal resources, the Council intensified efforts to **clear publication backlogs and bring its outputs current**. Significant editorial progress was achieved, including:

- **70% completion of editorial work** on manuscripts for the *2020–2022 Ghana Law Reports, Volume 2*, scheduled for publication by the end of 2025. This will provide the bench, bar, and academia with timely case law to guide legal practice and judicial decision-making.
- **90% completion of editorial work** on manuscripts for the *2021–2025 Review of Ghana Law*. The journal, which is expected to be published before the end of 2025, will provide cutting-edge legal commentary and analysis, enriching academic research and supporting evidence-based legal reforms.



8.2.4. Law Reform Commission

In 2025, the Law Reforms Commission advanced its mandate to **review, modernize, and strengthen Ghana's legal framework** in order to improve access to justice and ensure laws remain relevant to contemporary needs.

As of September 2025, the Commission had **submitted the Report on Unfair Contract Terms** from the Expert Roundtable to the Office of the Attorney-General. This report provides evidence-based recommendations to protect consumers, promote fairness in contractual relationships, and strengthen business confidence by reducing exploitative practices in commercial transactions.

Additionally, the Commission **produced a paper on the Law of Trust**, offering critical insights to guide future legislative reforms. This work supports the modernization of Ghana's trust law framework, which has implications for property management, estate planning, and financial services. It also contributes to ensuring greater legal clarity and protecting the rights of beneficiaries.

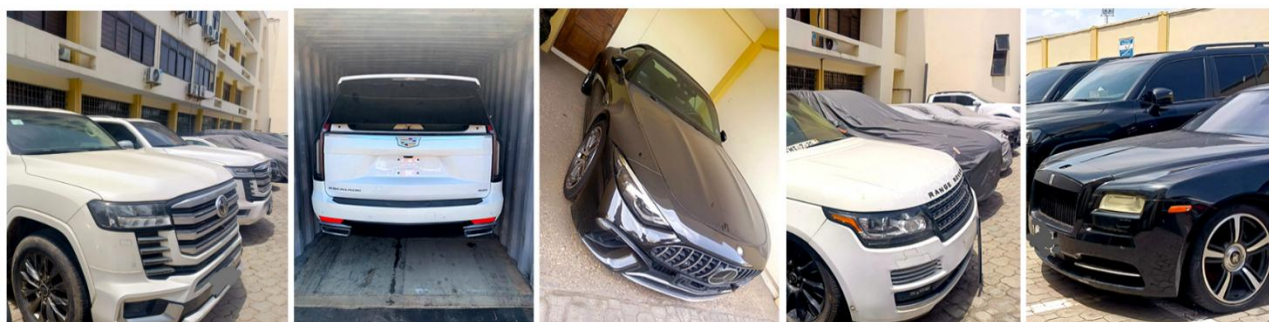
8.3. Management of Economic and Organized Crime

As of September 2025, the Economic and Organized Crime Office (EOCO) has achieved notable progress in its mandate to **combat economic and organized crime, protect the public purse, and safeguard national security**.

EOCO **recovered GH¢155,669,461.30** through its operations, consisting of **GH¢13,001,032.71 in direct recoveries** paid into the Consolidated Fund and **GH¢142,668,428.59 in indirect recoveries**. These recoveries not only preserved critical national resources but also reinforced confidence in state institutions' ability to hold offenders accountable and reclaim stolen assets.

In its investigative role, EOCO **handled 380 cases**, with **15 currently under prosecution** in various courts. These prosecutions send a strong deterrent message to potential offenders, strengthening the rule of law and supporting justice delivery.

EOCO also demonstrated effective collaboration with both local and international law enforcement partners. Through joint operations, it **dismantled organized carjacking syndicates and had recovered 29 luxury vehicles** by September 2025. This effort disrupted transnational criminal networks, restored stolen assets to rightful owners, and enhanced public safety.





Beyond enforcement, EOCO prioritized **public sensitization**, conducting **32 nationwide awareness programmes** on issues such as cybercrime, gaming fraud, human trafficking, and irregular migration. These outreach efforts educated businesses, students, and communities on the risks of organized crime and empowered citizens to play a role in preventing it.

To enhance institutional capacity, EOCO **sponsored 320 officers for professional training**, including **302 local and 18 international programmes**. The training covered specialized areas such as asset recovery management, counter-terrorism financing, human trafficking investigations, and leadership. This investment in human capital significantly boosted EOCO's operational efficiency and investigative capabilities.

8.4. Legal Education (Ghana School of Law)

In 2025, the General Legal Council advanced its mandate of **regulating legal education, upholding professional ethics, and strengthening the integrity of the legal profession in Ghana**.

The Council enrolled **947 new lawyers to the Bar** during its Mini Call and the Main call, expanding access to legal services across the country and contributing to the growth of Ghana's legal profession and enhancing access to justice and legal representation.



The **Disciplinary Committee** demonstrated the Council's commitment to professional accountability by **resolving 80 out of 114 complaints received against lawyers and** within the period. This effort helped safeguard public confidence in the legal profession, ensured ethical standards were upheld, and protected citizens from professional misconduct.

To further regulate and strengthen the practice of law, the Council **registered and licensed 1,926 law firms and legal departments**. This registration ensured compliance with legal and ethical standards, enhanced transparency in legal practice, and supported the delivery of quality legal services nationwide.

In addition, the **Independent Examinations Committee** received **4,036 applications for the 2025 Entrance Examinations** and same sat for the examination. Out of this, **2,023 applicants** were admitted into the Ghana School of Law. This reflects a strong and growing interest in the legal profession and highlights the Council's role in shaping the next generation of lawyers to serve the justice sector.

8.5. The Office of the Registrar of Companies

As of **September 2025**, the Office of the Registrar of Companies (ORC) had made significant progress in its mandate to formalize businesses, strengthen corporate governance, and ensure compliance with regulatory standards.

In business registrations and compliance, the ORC successfully registered **143,099** new entities, contributing to Ghana's business growth and economic formalization. The breakdown as follows:

- **493 Corporate Business Names**
- **5,728 Companies Limited by Guarantee**
- **194 Partnerships**
- **18,788 Companies Limited by Shares**
- **117, 848 Sole Proprietorships (Business Names)**
- **48 External Companies.**

This growth reveals **increased investor confidence** and the growing entrepreneurial setting in Ghana.

In addition, the Office processed the following;

- **45,190 Annual Returns**
- **58,713 Annual Renewals**
- **4,332 Beneficial Ownership updates (in compliance with FATF standards, enhancing Ghana's fight against money laundering and terrorist financing)**
- **4,994 changes in Business Names**
- **16,253 company updates**

These efforts enhanced transparency, strengthened Ghana's compliance with international obligations, and improved corporate governance.



Also in revenue generation, the ORC had generated **GH¢ 157,378,060.00** by September 2025, demonstrating its vital role in domestic revenue mobilization to support the office and national development.

As Part of the regulatory action and enforcement, the Office advanced its regulatory function by:

- Processing **118 applications for Dissolution without Full Winding Up** (56 completed within the set 4-month turnaround)
- Publishing the **first intention to strike off 42 companies** for non-compliance
- Completing **18 out of 19 private liquidations**
- Processing **22 cessation applications for External Companies** (16 completed)
- Finalizing **3 out of 4 partnership dissolutions**
- Overseeing **1 merger and 14 official liquidations underway**
- Publishing **6 editions of the Companies Bulletin**
- **Inspecting 4,332 businesses and investigating 7 companies** for compliance violations

These enforcement actions enhanced business credibility and **protected the public from fraudulent or non-compliant entities.**

The ORC scaled up public education, which includes public awareness and stakeholders' engagement programmes with:

- **29 sensitization programmes** across radio stations in the Bono Region
- **Media features and compliance interviews** on Joy FM, Onua TV, Joy Business, and Peace FM
- Coverage in **Citi FM, Adom FM, Ghanaian Times**
- **Nine press releases, five billboards, one rejoinder, and two editions of the ORC Newsletter**
- An **educational podcast on insolvency**
- Launch of the **“Did You Know” Social Media Campaign**, producing 12 digital artworks and growing its reach to **2.7k Facebook followers, 1,143 LinkedIn, 551 Instagram, and 165 on X**
- Prompt responses to **over 1,000 WhatsApp inquiries and 1,031 calls**, ensuring improved customer service.

These initiatives broadened public knowledge of corporate regulations, increased ORC's visibility, and encouraged greater compliance.





The ORC expanded access to its services through public outreach in Accra and zonal offices, including Spintex, East Legon, Madina, Abbosey Okai, Techiman, Nkoranza, Atebubu, Kintampo, Yeji, Dormaa, Jema, Tamale, Kassana Nankana, Builsa South & North, West Mamprusi, and Bolgatanga East.

A major highlight was a sensitization programme in Mankranso, organized in collaboration with the DAF Legal Aid Foundation in Kumasi, which brought together 20 organizations to promote stakeholder engagement and grassroots awareness.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
Programmes - Office of the Attorney-General and Ministry	677,200,936	761,427,224	761,427,224	761,427,224
03301 - Management and Administration	38,071,250	42,540,623	42,540,623	42,540,623
03301001 - General Administration	32,321,575	36,790,948	36,790,948	36,790,948
21 - Compensation of Employees [GFS]	8,461,575	12,930,948	12,930,948	12,930,948
22 - Use of Goods and Services	16,760,000	16,760,000	16,760,000	16,760,000
31 - Non financial assets	7,100,000	7,100,000	7,100,000	7,100,000
03301002 - Finance	168,000	168,000	168,000	168,000
22 - Use of Goods and Services	168,000	168,000	168,000	168,000
03301003 - Human Resource Management	1,061,110	1,061,110	1,061,110	1,061,110
21 - Compensation of Employees [GFS]	921,110	921,110	921,110	921,110
22 - Use of Goods and Services	140,000	140,000	140,000	140,000
03301004 - Policy Planning, Budgeting, Monitoring And Evalua	2,190,534	2,190,534	2,190,534	2,190,534
21 - Compensation of Employees [GFS]	1,980,534	1,980,534	1,980,534	1,980,534
22 - Use of Goods and Services	210,000	210,000	210,000	210,000
03301005 - Statistics, Research, Information and Public Relati	1,667,142	1,667,142	1,667,142	1,667,142
21 - Compensation of Employees [GFS]	1,485,142	1,485,142	1,485,142	1,485,142
22 - Use of Goods and Services	182,000	182,000	182,000	182,000
03301006 - Internal Audit	662,889	662,889	662,889	662,889
21 - Compensation of Employees [GFS]	522,889	522,889	522,889	522,889
22 - Use of Goods and Services	140,000	140,000	140,000	140,000
03302 - Law Administration	436,113,821	515,870,736	515,870,736	515,870,736
03302001 - Law Report and Reviews	11,612,318	15,099,129	15,099,129	15,099,129
21 - Compensation of Employees [GFS]	6,666,404	10,153,215	10,153,215	10,153,215



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
22 - Use of Goods and Services	2,685,414	2,685,414	2,685,414	2,685,414
27 - Social benefits [GFS]	50,000	50,000	50,000	50,000
28 - Other Expense	44,500	44,500	44,500	44,500
31 - Non financial assets	2,166,000	2,166,000	2,166,000	2,166,000
03302002 - Promotion of Rule of Law	176,857,297	176,857,297	176,857,297	176,857,297
21 - Compensation of Employees [GFS]	152,196,297	152,196,297	152,196,297	152,196,297
22 - Use of Goods and Services	21,025,000	21,025,000	21,025,000	21,025,000
31 - Non financial assets	3,636,000	3,636,000	3,636,000	3,636,000
03302003 - Copyright and Entity Administration	31,431,601	31,536,743	31,536,743	31,536,743
21 - Compensation of Employees [GFS]	10,402,908	10,402,908	10,402,908	10,402,908
22 - Use of Goods and Services	13,115,863	13,115,863	13,115,863	13,115,863
31 - Non financial assets	7,912,830	8,017,972	8,017,972	8,017,972
03302005 - Law Reform	3,555,000	4,535,000	4,535,000	4,535,000
22 - Use of Goods and Services	2,575,000	2,575,000	2,575,000	2,575,000
31 - Non financial assets	980,000	1,960,000	1,960,000	1,960,000
03302006 - Company Registration Activities	212,657,606	287,842,567	287,842,567	287,842,567
21 - Compensation of Employees [GFS]	19,875,656	19,875,656	19,875,656	19,875,656
22 - Use of Goods and Services	91,159,991	91,159,991	91,159,991	91,159,991
27 - Social benefits [GFS]	26,436,999	26,436,999	26,436,999	26,436,999
31 - Non financial assets	75,184,961	150,369,922	150,369,922	150,369,922
03303 - Management Of Economic and Organised Crime	101,578,031	101,578,031	101,578,031	101,578,031
03303000 - Management Of Economic And Organised Crime	101,578,031	101,578,031	101,578,031	101,578,031
21 - Compensation of Employees [GFS]	83,179,031	83,179,031	83,179,031	83,179,031



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
22 - Use of Goods and Services	15,533,125	15,533,125	15,533,125	15,533,125
27 - Social benefits [GFS]	141,875	141,875	141,875	141,875
31 - Non financial assets	2,724,000	2,724,000	2,724,000	2,724,000
03304 - Legal Education	101,437,833	101,437,833	101,437,833	101,437,833
03304001 - Professional And Career Development	101,437,833	101,437,833	101,437,833	101,437,833
21 - Compensation of Employees [GFS]	31,254,484	31,254,484	31,254,484	31,254,484
22 - Use of Goods and Services	39,987,230	39,987,230	39,987,230	39,987,230
26 - Grants	3,500,000	3,500,000	3,500,000	3,500,000
27 - Social benefits [GFS]	1,188,230	1,188,230	1,188,230	1,188,230
28 - Other Expense	1,638,590	1,638,590	1,638,590	1,638,590
31 - Non financial assets	23,869,300	23,869,300	23,869,300	23,869,300

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objectives

- Enhance the operations of the Ministry.

2. Budget Programme Description

This programme is made up of the Ministry of Justice as the general administrative arm and performs the overall administration functions with the Policy Planning, Monitoring & Evaluation, Human Resource, General Administration, Research Statistics, and Information Management Directorates, Public Relations, Finance, and the Internal Audit Units.

The General Administration Directorate is responsible for the day-to-day administration of the Ministry, including transport, secretarial, records management, security, estates management, and client services. The Directorate also provides administrative, managerial, logistical, and maintenance support services to ensure the attainment of organizational goals.

The Human Resource Management Directorate coordinates and monitors all activities in the Ministry and Agencies related to promotions, postings, secondments, upgrading, conversions, transfers, and succession planning. The Directorate initiates the development/review, and implementation of policies, guidelines, standards, and programmes for career management in the Ministry. It also facilitates the development and implementation of an effective succession planning system. Initiate the development/review of internal systems for the storage and update of personnel records and ensure the equitable distribution of staff.

The Policy Planning, Budgeting, Monitoring, and Evaluation (PPBME) and Public Investment Directorate is responsible for the formulation of sector policies and the development of implementation plans. It also coordinates and communicates ministerial policies to all agencies under the Ministry.

The Directorate develops the framework for the allocation of the annual budget and quarterly allotments to Agencies, Directorates, and Units. It coordinates budget preparation and implementation, compiles the composite budget, and prepares the necessary documentation for budget hearings at both the Ministry of Finance and Parliament.

Furthermore, the Directorate is responsible for submitting applications for funds, and for monitoring and evaluating the outputs and outcomes of sector and sub-sector policy implementation across all programmes within the Ministry.

The Public Investment Unit, under the Directorate, oversees all projects and programmes of national significance that fall under the direct supervision of the Ministry. The Unit coordinates and monitors the wide range of projects within the sector and maintains an updated database on all projects and programmes implemented by the Ministry.



The Research, Statistics and Information, and Public Relations conducts research into policy options, compiles and analyses data for the Ministry in particular and the Government as a whole. It maintains a data bank for effective and efficient decision-making.

It also projects the good image of the Sector both within and outside the country by disseminating information on the Ministry's policies, activities, and procedures, as well as providing a mechanism for receiving feedback on policies and activities.

The Finance Department receives and disburses funds appropriately, prepares and keeps accounts and financial reports for audit examinations. It also submits monthly expenditure returns.

Finally, the Internal Audit undertakes audit of operations of selected Agencies (without Internal Auditors), precisely to ascertain whether governance, control, and risk management processes designed by management are adequate and functioning.

Some key challenges of the implementations include:

- Inadequate resources to prioritize the programmes and projects.
- Delay in release of funds.
- Inadequate logistics to function effectively.
- Inadequate number of Staff personnel.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301 - Management and Administration	38,071,250	42,540,623	42,540,623	42,540,623
03301001 - General Administration	32,321,575	36,790,948	36,790,948	36,790,948
21 - Compensation of Employees [GFS]	8,461,575	12,930,948	12,930,948	12,930,948
22 - Use of Goods and Services	16,760,000	16,760,000	16,760,000	16,760,000
31 - Non financial assets	7,100,000	7,100,000	7,100,000	7,100,000
03301002 - Finance	168,000	168,000	168,000	168,000
22 - Use of Goods and Services	168,000	168,000	168,000	168,000
03301003 - Human Resource Management	1,061,110	1,061,110	1,061,110	1,061,110
21 - Compensation of Employees [GFS]	921,110	921,110	921,110	921,110
22 - Use of Goods and Services	140,000	140,000	140,000	140,000
03301004 - Policy Planning, Budgeting, Monitoring And Evalua	2,190,534	2,190,534	2,190,534	2,190,534
21 - Compensation of Employees [GFS]	1,980,534	1,980,534	1,980,534	1,980,534
22 - Use of Goods and Services	210,000	210,000	210,000	210,000
03301005 - Statistics, Research, Information and Public Relati	1,667,142	1,667,142	1,667,142	1,667,142
21 - Compensation of Employees [GFS]	1,485,142	1,485,142	1,485,142	1,485,142
22 - Use of Goods and Services	182,000	182,000	182,000	182,000
03301006 - Internal Audit	662,889	662,889	662,889	662,889
21 - Compensation of Employees [GFS]	522,889	522,889	522,889	522,889
22 - Use of Goods and Services	140,000	140,000	140,000	140,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.1: General Administration

1. Budget Programme Objective

- Enhance the operations of the Ministry

2. Budget Programme Description

The **General Administration Unit** is responsible for ensuring the smooth, efficient, and secure functioning of the Ministry's administrative operations. It serves as the central support system for all Directorates, Divisions, and Units, providing essential logistical, operational, and protocol assistance to facilitate the effective delivery of the Ministry's mandate.

The Records Unit ensures that all official documents, records, and information are properly stored, managed, and retrieved in a manner that guarantees confidentiality, security, and easy accessibility. It maintains an organized filing and archiving system for both physical and electronic records, in accordance with public service standards.

The Estate unit provides professional advice on estate management and oversees the maintenance, renovation, and utilization of the Ministry's physical assets. The Unit ensures that repairs, maintenance works, and the servicing of facilities and equipment are carried out promptly and effectively. It also ensures that the Ministry's offices and compounds are well-maintained to promote a safe and conducive working environment.

Ministry's transport unit ensures the efficient allocation, scheduling, and maintenance of vehicles for official assignments. It monitors vehicle usage, ensures compliance with transport regulations, and oversees the proper management of fuel and related logistics.

The Protocol also provides protocol services by arranging official visits, scheduling appointments, and coordinating programmes for guests, including foreign dignitaries and government officials. It receives and escorts diplomats and other official guests attending ministerial ceremonies and events, such as the presentation of diplomatic credentials. Furthermore, it coordinates official travel arrangements and oversees logistics and hospitality for Ministry functions, conferences, and workshops.

The **General Administration** has a staff strength of one hundred and fifty-five (155) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG)



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, their indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (end of September).		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
Enhancement of managing staff engagement	Number of staff at the Durbar organized	To organize 4 staff Durbars	3 staff durbars organized	To organize 4 staff Durbars	One Legal staff durbar organized with the Minister	To organize 4 staff Durbars	To organize 4 staff Durbars	To organize 4 staff Durbars	To organize 4 staff Durbars
Enhancement of the operations of the Ministry	Residential Bungalows and Office buildings renovated	To renovate 3 Residential Bungalows and Office buildings	2 Office buildings renovated	To renovate 3 Residential Bungalows and Office buildings	No Office buildings renovated	To renovate 2 Office buildings	To renovate 4 Residential Bungalows and Office buildings	To renovate 4 Residential Bungalows and Office buildings	To renovate 4 Residential Bungalows and Office buildings
Implement management Decisions	Percentage of management decisions implemented	To implement 75% of management meeting decisions	70% of management meeting decisions implemented	To implement 75% of management meeting decisions	60% of management meetings' decisions implemented	To implement 80% of management meeting decisions	To implement 90% of management meeting decisions	To implement 90% of management meeting decisions	To implement 90% of management meeting decisions

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-program

Operations	Projects
Maintain and service official vehicles.	Procure Air conditioners
Provide utilities to run the office.	Refurbishment of head Office building
Procure logistics (tonners, stationery, sundry items) to run the Office	Renovation of Regional Offices
Maintain Office equipment, building and furniture	Law House Complex





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301001 - General Administration	32,321,575	36,790,948	36,790,948	36,790,948
21 - Compensation of Employees [GFS]	8,461,575	12,930,948	12,930,948	12,930,948
22 - Use of Goods and Services	16,760,000	16,760,000	16,760,000	16,760,000
31 - Non financial assets	7,100,000	7,100,000	7,100,000	7,100,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.2: Finance

1. Budget Sub-Programme Objective

- To ensure efficient and effective use of GoG, IGF and Donor funds to achieve optimum institutional goals.

2. Budget Sub-Programme Description

The Finance Department receives and disburses funds. It also keeps records of accounts and prepares financial reports. The Department in addition prepares and submits expenditure returns and makes available all financial records for audit examinations. The Finance Department has staff strength of nine (9) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		2026 Budget Year	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Preparation and submission of financial reports	Number of Monthly Financial reports produced	To prepare 12 monthly Financial Reports	11 monthly Financial Reports were prepared	To prepare 12 monthly Financial Reports	8 monthly Financial Reports were prepared	To prepare 12 monthly Financial Reports	To prepare 12 monthly Financial Reports	To prepare 12 monthly Financial Reports	To prepare 12-month Financial Reports
	Number of Quarterly Financial reports submitted .	To prepare and submit 4 Quarterly Financial reports	4 Quarterly Financial reports were prepared and submitted	To prepare and submit 4 Quarterly Financial reports	3 Quarterly Financial reports were prepared and submitted	To prepare and submit 4 Quarterly Financial reports	To prepare and submit 4 Quarterly Financial reports	To prepare and submit 4 Quarterly Financial reports	To prepare and submit 4 Quarterly Financial reports
	Annual Financial reports produced	To prepare the Annual Financial Report 2 nd months after the end of the financial year	The Annual Financial Report was prepared 2 nd months after the end of the financial year.	To prepare Annual Financial Report 2 nd months after the end of the financial year	The Annual Financial Report was prepared 2 nd months after the end of the financial year	To prepare the Annual Financial Report 2 nd months after the end of the financial year	To prepare Annual Financial Report 2 nd months after the end of the financial year	To prepare Annual Financial Report 2 nd months after the end of the financial year	To prepare Annual Financial Report 2 nd months after the end of the financial year
Validation of financial figures with national accounts	Number of Quarterly financial figures with national accounts validated	To conduct 4 quarterly validation s of financial figures with national accounts	Validation of quarterly financial figures with national accounts was conducted	To conduct 4 quarterly validations of financial figures with national accounts	Validation of quarterly financial figures with national accounts was conducted	To conduct 4 quarterly validations of financial figures with national accounts	To conduct 4 quarterly validations of financial figures with national accounts	To conduct 4 quarterly validations of financial figures with national accounts	To conduct 4 quarterly validation s of financial figures with national accounts



4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-program

Operations	Projects
Treasury and Accounting Activities	No project
Preparation of financial reports	
Payment of utility bills and other recurrent expenditures	
Validation of financial figures with national accounts	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301002 - Finance	168,000	168,000	168,000	168,000
22 - Use of Goods and Services	168,000	168,000	168,000	168,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.3: Human Resource Management

1. Budget Sub-Programme Objective

- To facilitate the recruitment, placement, and promotion of staff and their development for efficient service delivery

2. Budget Sub-Programme Description

The Human Resource Directorate develops manpower plans, recruits qualified personnel, and trains them. They also receive and process leave applications. The Human Resource unit has a staff strength of nine (9) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Manpower plan implemented	Number of Staff Trained in Scheme of Service	To train 45 staff on the Scheme of Service	30 staff trained on the Scheme of Service	To train 40 staff on the Scheme of Service	23 staff trained on the Scheme of Service	To train 40 staff on the Scheme of Service	To train 45 staff on the Scheme of Service	To train 50 staff on the Scheme of Service	To train 50 staff on the Scheme of Service
	Number of staff recruited per year	To recruit 61 staff	70 Assistant State Attorneys recruited	To recruit 30 staff	No Assistant State Attorney recruited	To recruit 40 staff	To recruit 50 staff	To recruit 50 staff	To recruit 55 staff
	Number of staff replaced per year	To replace 15 staff	9 Admin staff have been replaced	To replace 16 staff	11 Admin staff have been replaced	To replace 16 staff	To replace 17 staff	To replace 18 staff	To replace 18 staff
	Number of staff promoted in a year	To promote 30 staff	18 staff promoted	To promote 30 staff	18 staff promoted	To promote 40 staff	To promote 40 staff	To promote 40 staff	To promote 45 staff
	Number of staff posted in a year	5 expected to be posted	8 staff posted	5 expected to be posted	11 staff posted	4 expected to be posted	3 expected to be posted	2 expected to be posted	2 expected to be posted
Preparation of the operational manual and conditions of service	Appraisal Reports Prepared	To prepare 2024 Appraisal Reports of staff by 31 st Dec.	2024 mid-year Appraisal Reports of staff prepared	To prepare 2025 Appraisal Reports of staff by 31 st Dec.	2025 mid-year Appraisal Reports of staff prepared	To prepare 2026 Appraisal Reports of staff by 31 st Dec.	To prepare 2027 Appraisal Reports of staff by 31 st Dec.	To prepare 2028 Appraisal Reports of staff by 31 st Dec.	To prepare 2029 Appraisal Reports of staff by 31 st Dec.



4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations		Projects
Human Resource Development Operations		No Project
Human Resource Database		
Performance Management		
Recruitment, Placement, and Promotions		
Personnel and Staff Management		
Manpower Skills Development		





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301003 - Human Resource Management	1,061,110	1,061,110	1,061,110	1,061,110
21 - Compensation of Employees [GFS]	921,110	921,110	921,110	921,110
22 - Use of Goods and Services	140,000	140,000	140,000	140,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.4 Policy, Planning, Budgeting, Monitoring and Evaluation

1. Budget Sub-Programme Objective

To ensure effective and efficient performance of the MDA through policy formulation, planning, Monitoring, and Evaluation of activities.

2. Budget Sub-Programme Description

The PPBME Directorate is responsible for preparing policy plans of the Ministry. It also coordinates budget activities of the MDA and prepares the annual budget. It also arranges budget hearings for the Department and Agencies and submits the final draft to the Ministry of Finance (MoF).

The Division is also responsible for the submission of applications for the release of funds, as well as the monitoring of projects of the MDA, and prepares Evaluation Reports for management decisions.

The **Policy, Planning, Budgeting, Monitoring, and Evaluation** Directorate has a staff strength of nine (9) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (**GoG**).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Preparation of the Medium-Term Development Plan	SMTDP prepared	To implement the 2022-2025 SMTDP	2022-2025 SMTDP implemented	To Prepare the 2026-2029 SMTDP	2026-2029 SMTDP prepared	To implement the 2026-2029 SMTDP	To implement the 2026-2029 SMTDP	To implement the 2026-2029 SMTDP	To implement 2026-2029 SMTDP
Preparation of Quarterly Budget Performance Reports	Performance of quarterly budget reports prepared and submitted to the Ministry of Finance.	To prepare and submit 2024 Q1, Q2, Q3 & Q4 reports at the end of every quarter	2024 Q1, Q2, & Q3 reports are prepared at the end of every quarter	To prepare and submit 2025 Q1, Q2, Q3 & Q4 reports at the end of every quarter	2025 Q1, Q2, & Q3 reports are prepared at the end of every quarter	To prepare and submit 2026 Q1, Q2, Q3 & Q4 reports at the end of every quarter	To prepare and submit 2027 Q1, Q2, Q3 & Q4 reports at the end of every quarter	To prepare and submit 2028 Q1, Q2, Q3 & Q4 reports at the end of every quarter	To prepare and Submit 2029 Q1, Q2, Q3 & Q4 reports at the end of every quarter
Preparation of Annual Progress Report (APR)	Annual progress reports (APR) prepared and submitted to NDPC	To prepare the 2024 APR for NDPC	2024 APR prepared and submitted to NDPC	To prepare the 2024 APR for NDPC	2024 APR prepared and submitted to NDPC	To prepare the 2025 APR for NDPC	To prepare the 2026 APR for NDPC	To prepare the 2027 APR for NDPC	To prepare for 2028 APR to NDPC
Preparation of annual budget estimates	Annual budget estimates prepared	To prepare the 2025 annual budget estimates by 31 st October	2025 Annual budget estimates prepared by 31 st October	To prepare the 2026 annual budget estimates by 31 st October	2026 Annual budget estimates prepared by 31 st October	To prepare the 2027 annual budget estimates by 31 st October	To prepare the 2028 annual budget estimates by 31 st October	To prepare the 2029 annual budget estimates by 31 st October	To prepare 2030 annual budget estimates by 31 st October
Frequency of missed milestones in planning	Number of times a milestone in planning activities	To ensure no more than 2 planning activities	No planning activity has been missed	To ensure that no more than 2 planning	No planning activity has been missed	To ensure that no more than 1 planning	To ensure that no more than 1 planning activity is missed	To ensure no planning activities are missed	To ensure no planning activities is missed



Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
activities	has been missed	are missed		activities are missed		activity is missed			
M&E plan completed	Number of M&E engagements undertaken as a percentage of the total number planned	To ensure 70% of M&E engagements are undertaken against plan.	72% of M&E engagements undertaken against planned	To ensure 75% of M&E engagements are undertaken against planned	72% of M&E engagement undertaken against planned	To ensure 80% of M&E engagements are undertaken against plan.	To ensure 85% of M&E engagements are undertaken against planned	To ensure 87% of M&E engagements are undertaken against planned	To ensure 90% of M&E engagements are undertaken against planned
Monitor & evaluate implemented programmes.	Number of M&E conducted and reports submitted	To Conduct 1 mid-year M&E Exercises	1 mid-year M&E Exercises conducted	To Conduct 1 mid-year M&E Exercises	1 mid-year M&E Exercises conducted	To Conduct 1 mid-year M&E Exercises	To Conduct 1 mid-year M&E Exercises	To Conduct 1 mid-year M&E Exercises	To Conduct 1 mid-year M&E Exercises
Monitor & evaluate implemented programmes.	Number of M&E conducted and reports submitted	To Conduct 1 end of year M&E Exercises	1 end of year M&E Exercises conducted	To Conduct 1 end of year M&E Exercises	The end of year M&E Exercise will be conducted by end of December 2025	To Conduct 1 end of year M&E Exercises	To Conduct 1 end of year M&E Exercises	To Conduct 1 end of year M&E Exercises	To Conduct 1 end of year M&E Exercises

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Budget Preparation	No project
Sector Medium Term Development Plan preparation	
Annual Progress Report preparation	
Budget Performance Reporting	
Planning and Policy Formulation	
Publication and Dissemination of Policies and Programmes	
Management and Monitoring Policies, Programmes and Projects	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301004 - Policy Planning, Budgeting, Monitoring And	2,190,534	2,190,534	2,190,534	2,190,534
21 - Compensation of Employees [GFS]	1,980,534	1,980,534	1,980,534	1,980,534
22 - Use of Goods and Services	210,000	210,000	210,000	210,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.5: Research, Statistics, Information Management, and Public Relations

1. Budget Sub-Programme Objective

- To ensure an efficient records management system and free flow of information.

2. Budget Sub-Programme Description

This sub-programme seeks to regulate the flow of information through a well-informed outfit for public consumption in relation to law and order. It researches to ensure that there is accurate and timely data for management use.

The Research, Statistics, Information and Public Relations conducts research into policy options, compiles and analyses data for the Ministry in particular and the Government as a whole. It maintains a data bank for effective and efficient decision-making.

Public Relations projects the good image of the Sector both within and outside the country by disseminating information on the Ministry's policies, activities, and procedures, as well as providing a mechanism for receiving feedback on policies and activities.

The Research, Statistics, Information Management, and Public Relations unit has a staff strength of eleven (11) to implement its sub-programme and is funded by the GoG.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Reports influencing policy	Research report submitted	To conduct research on "Citizens' knowledge and perceptions of the plea-bargaining arrangement in the administration of criminal justice in the Northern part of Ghana".	The research has been conducted and its findings published on the ministry's website on 25 th Jun	To conduct research on the public perception of the Jury system in the administration of criminal justice in Ghana (Case of Central and Western Regions)	Data collected. Analysis and production of the research report are ongoing	To conduct research on the jury system in the Northern Part of Ghana (The Case of Savannah and Upper West Regions) and report submitted	To conduct 2027 research and submit a report.	To conduct 2028 research and submit a report.	To conduct 2029 research and submit a report.
	Research findings and recommendations were disseminated	To disseminate the findings of the 2023 end-of-year research report	The findings were published on the ministry's website on 25 th June, 2024	To disseminate the findings of the 2024 end-of-year research report	The findings were published on the ministry's website on 25 th July, 2025.	To disseminate the findings of the 2025 research report	To disseminate the findings of the 2026 research report	To disseminate the findings of the 2027 research report	To disseminate the findings of the 2028 research report
	Number of staff trained in the use of computers	To train 25 staff on ICT	No training	To train 25 staff on ICT	No training	To train 30 staff on ICT	To train 35 staff on ICT	To train 35 staff on ICT	To train 35 staff on ICT
The ICT system developed and updated	Number of people who visited the Ministry's website on averagely per Annum	To ensure 65 people visit the Ministry's website yearly	62 people visited the Ministry's website	To ensure 70 people visit the Ministry's website yearly	65 people visited the Ministry's website	To ensure 75 people visit the Ministry's website yearly	To ensure 80 people visit the Ministry's website yearly	To ensure 80 people visit the Ministry's website yearly	To ensure 80 people visit the Ministry's website yearly



4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Project
Internal Management of the Organisation	I C T Infrastructure
Research and Development	Public Address System
Development and Management of Database	
Conduct research into emerging issues in the Justice delivery sector.	
Organize a Stakeholder workshop on research findings and recommendations.	
Publications	
ICT	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301005 - Statistics, Research, Information and Public	1,667,142	1,667,142	1,667,142	1,667,142
21 - Compensation of Employees [GFS]	1,485,142	1,485,142	1,485,142	1,485,142
22 - Use of Goods and Services	182,000	182,000	182,000	182,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.6 Internal Audit

1. Budget Sub-Programme Objective

To provide an independent, objective, assurance, advisory, and consulting services and special audit assignments designed to add value and improve operations of the Ministry.

2. Budget Sub-Programme Description

The primary aim of the Internal Audit Directorate is to undertake audit of all operations of the Ministry, its Departments and Agencies (without Internal Auditors), precisely to ascertain whether governance, control and risk management processes as designed by management are adequate and functioning in the manner that:

- Programmes, plans and objectives are achieved
- Significant regulatory issues are recognized and addressed properly
- Quality and continuous improvement are fostered in the control process
- Risks are appropriately identified and managed
- National resources are used economically, effectively, and efficiently
- All financial activities are in compliance with laws, financial regulations, policies, plans, standards, and procedures
- National resources are adequately safeguarded and used judiciously for the intended purpose
- Financial, managerial and operating information reported internally and externally is accurate, reliable, and timely
- Detection and prevention of misstatements that could lead to fraud, abuse, and waste

The **Internal Audit Unit** has a staff strength of five (5) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (**GoG**).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Audit plan completed	Number of Audits completed as a percentage of the total number planned	To complete 100% of the planned audit	90% of planned audits completed	To complete 100% of the planned audit	60% of planned audits completed	To complete 100% of the planned audit	To complete 100% of the planned audit	To complete 100% of the planned audit	To complete 100% of the planned audit
Audit queries	Number of Audit findings against the Ministry	To ensure not more than 2 audit findings against the Ministry	No audit findings against the Ministry	To ensure not more than 1 audit findings against the Ministry	2 audit findings against the Ministry	To ensure not more than 1 audit findings against the Ministry	To ensure not more than one audit finding against the Ministry	To ensure no audit findings against the Ministry	To ensure no audit findings against the Ministry
Issuance of audit reports	Number of audit reports issued against the number of audits conducted	To issue 4 audit report	4 audit reports issued	To issue 4 audit report	2 audit reports issued	To issue the 1st audit report	To issue the 1st audit report	To issue the 1st audit report	To issue 1 audit report
Training of audit staff	Number of audit staff trained as	To train 4 audit staff	2 staff trained	To train 4 audit staff	No staff trained	To train 5 audit staff	To train 5 audit staff	To train 5 audit staff	To train 5 audit staff



Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
	against the total number of audit staff								

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Preparation of audit reports	No project
Issuance of audit queries	
Regional Audit	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03301006 - Internal Audit	662,889	662,889	662,889	662,889
21 - Compensation of Employees [GFS]	522,889	522,889	522,889	522,889
22 - Use of Goods and Services	140,000	140,000	140,000	140,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: LAW ADMINISTRATION

1. Budget Programme Objectives

- To promote an enabling environment and an effective regulatory framework for corporate management
- To develop and strengthen Ghana's creative economy in ways that would enable the nation to actively engage in world trade in creative goods and services
- To increase the capacity of the legal system to ensure speedy and affordable access to justice for all.

2. Budget Programme Description

The programme covers the activities of the Office of the Attorney General, Registrar General's Department, Copyright Office, Law Reform Commission, and Council for Law Reporting.

- The Office of the Attorney General is responsible for legal matters in relation to the exercise of the Executive Powers of the State and also for Legal Drafting in relation to the exercise of the Legislative Powers of the State
- The Copyright Office is responsible for the administration of Copyright and related rights
- The Registrar-General's Department is responsible for the registration and maintenance of the information of Business Organizations, Administration of Estates, and Marriages
- The Law Reform Commission is responsible for preparing, revising, and reforming laws towards national economic and social growth
- Council for Law Reporting is responsible for the preparation and publication of the report known as the Ghana Law Report, containing the judgments, rulings, and opinions of the Superior Courts in the country, as well as the Ghana Law Review, and may also affect other such publications, as in the opinion of the council.

A total of seven hundred and forty-nine (**749**) staff are available to implement the Law Administration programmes. The sub-programme operations are funded by the Government of Ghana (GoG) and the internally Generated Fund (IGF), except the Office of the Attorney General, which is funded by only GoG.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03302 - Law Administration	436,113,821	515,870,736	515,870,736	515,870,736
03302001 - Law Report and Reviews	11,612,318	15,099,129	15,099,129	15,099,129
21 - Compensation of Employees [GFS]	6,666,404	10,153,215	10,153,215	10,153,215
22 - Use of Goods and Services	2,685,414	2,685,414	2,685,414	2,685,414
27 - Social benefits [GFS]	50,000	50,000	50,000	50,000
28 - Other Expense	44,500	44,500	44,500	44,500
31 - Non financial assets	2,166,000	2,166,000	2,166,000	2,166,000
03302002 - Promotion of Rule of Law	176,857,297	176,857,297	176,857,297	176,857,297
21 - Compensation of Employees [GFS]	152,196,297	152,196,297	152,196,297	152,196,297
22 - Use of Goods and Services	21,025,000	21,025,000	21,025,000	21,025,000
31 - Non financial assets	3,636,000	3,636,000	3,636,000	3,636,000
03302003 - Copyright and Entity Administration	31,431,601	31,536,743	31,536,743	31,536,743
21 - Compensation of Employees [GFS]	10,402,908	10,402,908	10,402,908	10,402,908
22 - Use of Goods and Services	13,115,863	13,115,863	13,115,863	13,115,863
31 - Non financial assets	7,912,830	8,017,972	8,017,972	8,017,972
03302005 - Law Reform	3,555,000	4,535,000	4,535,000	4,535,000
22 - Use of Goods and Services	2,575,000	2,575,000	2,575,000	2,575,000
31 - Non financial assets	980,000	1,960,000	1,960,000	1,960,000
03302006 - Company Registration Activities	212,657,606	287,842,567	287,842,567	287,842,567
21 - Compensation of Employees [GFS]	19,875,656	19,875,656	19,875,656	19,875,656
22 - Use of Goods and Services	91,159,991	91,159,991	91,159,991	91,159,991
27 - Social benefits [GFS]	26,436,999	26,436,999	26,436,999	26,436,999
31 - Non financial assets	75,184,961	150,369,922	150,369,922	150,369,922

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: LAW ADMINISTRATION

SUB-PROGRAMME 2.1: Law Report and Reviews

1. Budget Sub-Programme Objective

- To strengthen the capacity of Judges, Lawyers, and Para-legal staff in both the private and public sectors to promote the rule of law.

2. Budget Sub-Programme Description

The clientele of the *Ghana Law Reports*, *Consolidated Ghana Law Reports Index*, and the *Review of Ghana Law* are Judges, Lawyers, Academia, Law students, and Legal Departments of Institutions.

Key challenges include;

- Lack of funds inhibits the creation of a conducive environment for effective service delivery.
- Lack of funds for the training of staff to enhance service delivery
- Inadequate legal and administrative staff levels.
- Lack of funding or delay in the release of funding for the digitalization of the law reports and journals.
- Inequality in salary levels between administrative staff of the same grade leads to low morale.
- Inadequate and delayed in the release of funding to undertake essential operational activities.

The Council for Law Reporting currently has a staff strength of **thirty-one (31)** to implement its sub-programmes. The sub-programmes are funded by the Government of Ghana subventions (GOG) and the Council's Internally Generated Funds (IGF).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Output	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Publication of the Ghana Law Reports.	Number of copies of the Ghana Law Reports (GLR) published	To complete 60% editorial work on the manuscripts for the 2016-2017 Vol. 2 GLR	Preparation of manuscripts for the 2016-2017 Vol. 2 GLR was 60% complete.	To complete 80% editorial work on the manuscripts for the 2016-2017 Vol. 2 GLR	Editorial work on the manuscripts suspended	N/A	To complete editorial work and publish 700 copies of the 2016-2017 Vol. 2 GLR	N/A	N/A
Publication of the Ghana Law Reports	Number of copies of the Ghana Law Reports (GLR) published	To complete 30% of the editorial work on the manuscripts for the [2020 – 2022] Vol. 2 GLR	20% of the editorial work on the manuscripts for the [2020-2022] GLR vol. 2 was completed.	To publish 700 copies of the [2020-2022] GLR vol. 2	65% of the editorial work on the manuscripts for the publication of the [2020-2022] GLR vol. 2 is completed. The reports would be published by the end of 2025	To publish 700 copies each of the [2023-2024] 1 GLR and the [1969-1970] 1 GLR	To publish 700 copies each of the [2023-2024] 2 GLR and the [1969-1970] 2 GLR	To publish 700 copies of the [2025-2027] GLR vol. 1.	To publish 700 copies of the [2025-2027] GLR vol. 2.
Publication of Review of Ghana Law.	Number of copies of the journal published	To complete 20% of the preparation of manuscripts for the 2021-2025 Review of Ghana Law (RGL)	30% of the editorial work on the manuscripts for the publication of the 2021-2025 Review of Ghana Law was	To complete 100% of the editorial work on the manuscripts and publish 400 copies of the 2021-2025 Review of	75% of the editorial work on the manuscripts for the 2021-2025 Review of Ghana Law completed	Collation of articles and 10% editorial work on manuscripts for (2026-27) Review of Ghana Law (RGL)	To complete 30% of the preparation of manuscripts for (2026-27) Review of Ghana Law (RGL)	To complete 100% of the editorial work on of the [2026-2027] Review of Ghana Law (RGL) and publish	To complete 100% of the editorial work and publish 400 copies of the (2028-2029) Review of Ghana



Main Output	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
			completed	<i>Ghana Law (RGL)</i>				400 copies To complete 20% of editorial work on the (2028-2029) <i>RGL</i>	<i>Law (RGL)</i>

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Publication of the Review of Ghana Law	Digitalization of the Ghana Law Reports and the Review of Ghana Law
Publication of Ghana Law Reports	Printing of publications
Publication of Ghana Law Reports Index	Procurement of Computers and accessories
Sales of Ghana Law Reports, Ghana Law Reports Index, and the Review of Ghana Law	Procurement of stationery
	Fumigation
	Furniture, Fittings, Metal Shelving
	Procurement of office facilities, Supplies & Accessories





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03302001 - Law Report and Reviews	11,612,318	15,099,129	15,099,129	15,099,129
21 - Compensation of Employees [GFS]	6,666,404	10,153,215	10,153,215	10,153,215
22 - Use of Goods and Services	2,685,414	2,685,414	2,685,414	2,685,414
27 - Social benefits [GFS]	50,000	50,000	50,000	50,000
28 - Other Expense	44,500	44,500	44,500	44,500
31 - Non financial assets	2,166,000	2,166,000	2,166,000	2,166,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: LAW ADMINISTRATION

SUB-PROGRAMME 2.2 Promotion of Rule of Law

1. Budget Sub-Programme Objectives

- To enter into fair and advantageous agreements on behalf of the State
- To draft legislation for the State
- To limit the State's liability in all civil cases
- To reduce the crime rate
- To ensure the timely and professional delivery of legal services

2. Budget Sub-Programme Description

The sub-programme seeks to champion the rule of law. The sub-programme is delivered by the Civil, Public Prosecutions, and Legislative Drafting.

The Civil Division primarily prosecutes/conducts all civil litigations for and on behalf of the State and represents the Government in all industrial and commercial negotiations, including drafting and vetting of contracts and agreements involving Ministries, Departments, and Agencies.

The Public Prosecutions Division principally assists the Attorney-General in carrying out the Constitutional duty of initiating and conducting criminal prosecutions on behalf of the State, and prosecutes crimes perpetuated against the State with the object of crime reduction.

The Public Prosecutions Division also provides expert advice to the President on criminal issues such as the pardoning of prisoners, and also advises the Police and other security agencies on cases committed against the State, as well as prosecuting international crimes, made possible by being a signatory to Mutual Cooperation and Assistance Agreements with various countries in collaboration with the Commonwealth Secretariat and United Nations Agencies.

Petitions from the Public are also handled by the Division on behalf of the Attorney-General. This is done by meeting with the aggrieved parties.

The Legislative Drafting Division drafts bills, prepares explanatory memoranda on such bills for Central and Local Government Agencies, and drafts all subsidiary legislation for both Central and Local Government Agencies. These include Legislative Instruments (**LI**), Constitutional Instruments (**CI**), and Executive Instruments (**EI**), Bye-Laws, and Gazette Notices of legal nature. The Division also gives advice to Government Departments on the interpretation of the Laws of Ghana, prepares the Index of legislation in respect of all Statutes of Ghana, and also revises all the laws and legislation of Ghana and provides advisory services to Parliament with respect to the amendment of the Laws.

Key Challenges

- Inadequate legal staff personnel



- Inadequate specialized training of staff to enhance service delivery
- Inadequate Budgetary Allocations
- Inadequate logistics and equipment
- Inadequate Infrastructure/Lack of Office Space in Regional Offices hampers the efficient delivery of legal services
- Lack of Residential Accommodation for Staff
- Electronic versions of the laws are not available for use by Attorneys.
- Limited Access to legal research publications on various aspects of the law.

The **Office of the Attorney General** has a staff strength of four hundred and eleven (**411**) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Output	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Rule of Law Promoted	Number of criminal cases recorded.	To receive 1,900 criminal cases	2,511 criminal cases	To receive 1,900 criminal cases	2,001 criminal cases received	To receive 2,100 criminal cases	To receive 2,100 criminal cases	To receive 2,200 criminal cases	To receive 2,300 criminal cases
	Number of Criminal cases prosecuted	To prosecute 1,700 criminal cases	2,440 criminal cases prosecuted	To prosecute 1,700 criminal cases	1,520 Criminal cases prosecuted	To prosecute 1,900 criminal cases	To prosecute 1,950 criminal cases	To prosecute 2,000 criminal cases	To prosecute 2,100 criminal cases
	Number of advices given to the police on criminal cases	To give 500 advice to the police on criminal cases	400 Advice given to the police on criminal cases	To give 500 advice to the police on criminal cases	150 Advice given to the police on criminal cases	To give 500 advice to the police on criminal cases	To give 500 advice to the police on criminal cases	To give 500 advice to the police on criminal cases	To give 500 advice to the police on criminal cases
	Substantive legislation drafted	9 substantive legislation 224 subsidiary legislation.	8 Substantive legislation 569 subsidiary legislation, i.e 9 <i>Legislative Instruments</i> 560 <i>Executive Instruments</i>	20 substantive legislation 200 subsidiary legislation.	25 Substantive legislation 232 Subsidiary legislation, i.e 7 <i>Legislative Instruments</i> 225 <i>Executive Instruments</i>	20 substantive legislation 200 subsidiary legislation.	20 substantive legislation 200 subsidiary legislation.	20 substantive legislation 200 subsidiary legislation.	20 substantive legislation 200 subsidiary legislation.
	Number of Civil cases handled	To handle 600 civil cases	999 civil cases handled	To handle 400 civil cases	249 civil cases handled	To handle 400 civil cases	To handle 400 civil cases	To handle 400 civil cases	To handle 400 civil cases
	Legal opinions and advice given	124 Legal opinions and advice given	To give 180 Legal opinions and advice	71 Legal opinions and advice given	15 Legal opinions and advice	To give 180 Legal opinions and advice	To give 180 Legal opinions and advice	To give 180 Legal opinions and advice	To give 180 Legal opinions and advice



Main Output	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
	Petitions recorded and resolved	128 Petitions recorded and resolved	To record 270 petitions and resolve	149 Petitions recorded and resolved	record 188 petitions and 180 resolve	To record 270 petitions and resolve	To record 270 petitions and resolve	To record 270 petitions and resolve	To record 270 petitions and resolve
	Number of state contracts and agreements reviewed	To review 135 state contracts and agreements	81 State contracts and agreements reviewed	To review 135 state contracts and agreements	20 state contracts and agreements reviewed	To review 135 state contracts and agreements	To review 135 state contracts and agreements	To review 135 state contracts and agreements	To review 135 state contracts and agreements

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Internal Management of the Organisation	Law House Complex
Promotion of the Rule of Law	
Contractual Obligations and Commitments	
Legal and Administrative Frameworks Reviews	
Legal Services Operations	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03302002 - Promotion of Rule of Law	176,857,297	176,857,297	176,857,297	176,857,297
21 - Compensation of Employees [GFS]	152,196,297	152,196,297	152,196,297	152,196,297
22 - Use of Goods and Services	21,025,000	21,025,000	21,025,000	21,025,000
31 - Non financial assets	3,636,000	3,636,000	3,636,000	3,636,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: LAW ADMINISTRATION

SUB-PROGRAMME 2.3 Copyright and Entity Administration

1. Budget Sub-Programme Objectives

- To register marriages and protect Intellectual Property (IP)
- To supervise the administration of Collective Management Societies
- To ensure efficient maintenance of records of businesses and the administration of estates
- To administer Copyright and related rights

2. Budget Sub-Programme Description

The sub-programme is delivered by the Copyright Office and the Registrar General's Department.

The **Copyright Office** is responsible for the administration of copyright. According to section **66 clauses 1 and 2** of the Copyright Law, the Copyright Office shall;

- Implement copyright and copyright-related laws and regulations, and provide for copyright administration
- Investigate and redress cases of infringement of copyright, and settle disputes of copyright where those disputes have not been reserved for settlement by the Copyright Tribunal
- Be responsible for the administration of external copyright relations
- Administer the copyright of which the state is the owner
- Carry out other duties in relation to copyright administration
- Enforce Copyright through anti-piracy activities
- Educate the public on Copyright and related rights

Section **70 of the Act** provides that the funds for the operation of the copyright office shall include;

- Money approved by Parliament for the office
- Donations
- Gifts and
- Money received from any other source approved by the Minister for Finance

The Copyright Office currently operates from only two (2) locations, i.e., a regional office in Kumasi in the Ashanti Region and the Head Office in Accra.

The **Copyright Office** has a staff strength of sixteen (16) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (**GoG**) and the Internally Generated Fund (**IGF**).

Key challenges of the Copyright Office include:



- Inadequate funds and delays in accessing GoG funds
- Capping of internally generated funds
- Lack of regional/zonal offices
- Inadequate personnel
- Inadequate logistics (vehicles, office equipment, among others)
- Lack of State-of-the-art IT infrastructure for storage and retrieval of registered works and for effective monitoring against copyright infringement in the media space and online.

The **Registrar General's Department** was established under the ordinance of **1950** during the colonial days as one of the departments of the Office of the Attorney General and Ministry of Justice in 1961. There are currently offices in the Ashanti, Western, and Northern Regions with its Headquarters in Accra. They are mandated to ensure an efficient and effective administration of entities, inter alia:

- Industrial Property - Registration and administration of Industrial Designs, Trademarks, Patents, Geographical Indications, and Plant Variety Protection.
- Marriages Section - Registration of Marriages
- Estate Administration - Administration of the Estates of deceased persons.
- Administration & Finance - Personnel Administration, Finance and Accounting, and General Services.
- Information Section - Maintenance of Records and information held by the Department.

The Department is faced with the following challenges:

- Inadequate Centralised Digital System
- Inadequate IT Infrastructure
- Inadequate Office Space and Infrastructure
- Inadequate Staffing
- Inadequate Logistics
- Risk related to the administration and evaluation of estates.
- Weak IP Awareness Programmes
- Inadequate Monitoring and Evaluation

Customer Services – provision of customer-friendly services. Departments Descriptions (programmes). The key challenges are:

- Inadequate storage space for files in the records repository.
- Poor access and exits in the records repository building.
- Congestion at the RGD premises.

The sub-programme operations are funded by the Government of Ghana (**GoG**) and internally generated funds (**IGF**)

The **Registrar General's Department** has a staff strength of one hundred and fourteen (125), including state attorneys and officers on secondment from CAGD to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (**GoG**) and the Internally Generated Fund (**IGF**).



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-program. The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Marriage Registration	Number of Marriages registered	To register 1,500 marriages	1,239 marriages registered	To register 1,500 marriages	885 marriages registered	To register 1,000 marriages	To register 1,050 marriages	To register 1,100 marriages	To register 1,150 marriages
Time for Registration of Marriages	The number of days to register a marriage	5 days	3 days	3 days	3 days	2 days	2 days	2 days	2 days
Trademarks Registration	Number of Trademarks filed (Local & International)	To file 3,000 trademarks	2,051 trademarks filed	To file 2,200 trademarks	1,765 trademarks filed	To file 1,600 trademarks	To file 1,650 trademarks	To file 1,670 trademarks	To file 1,680 trademarks
	Number of Trademarks registered	To register 2,800 trademarks	1,419 trademarks registered	To register 1,500 trademarks	1,034 trademarks registered	To register 1,000 trademarks	To register 1,010 trademarks	To register 1,020 trademarks	To register 1,030 trademarks
Estate Administration	Number of estates administered	To administer 586 estates	335 estates administered	To administer 400 estates	314 estates administered	To administer 270 estates	To administer 280 estates	To administer 290 estates	To administer 300 estates
Industrial Designs	Number of Industrial Designs filed (local, regional, and international)	500	300	500	240	350	360	370	380
	Number of Industrial Designs registered (local, regional, and international)	400	253	400	85	100	110	120	130
Patent Applications	Patent Application filed (local, regional, and international)	620	441	620	357	600	610	620	840



	Patent Application registered (local, regional, and international)	500	371	400	247	410	420	430	440
Registration of copyright works.	Number of copyright works registered.	Register 1,100 copyright works	770 copyright works registered	Register 1,000 copyright works	893 works registered as at the end of December 2024	Register 1,000 copyright works	Register 1,200 copyright works	Register 1,200 copyright works	Register 1,200 copyright works
Organize sensitization workshops for targeted stakeholder groups	Number of stakeholder sensitization workshops organized	To organize three (3) sensitization workshops for targeted stakeholders	Six (6) stakeholder engagement held	To organize three (3) sensitization workshops for targeted stakeholders	Thirteen (13) stakeholder engagements were done as of the end of December 2025	Organize five (5) sensitization workshops for targeted stakeholders	Organize five (5) sensitization workshops for targeted stakeholders	Organize seven (7) sensitization workshops for targeted stakeholders	To organize seven (7) sensitization workshops for targeted stakeholders
Organize public awareness programs for educational institutions	Number of public awareness programs organized in educational institutions	To organize four (4) public awareness programs for educational institutions	Eight (8) public awareness programs were done for educational institutions	To organize four (4) public awareness programs for educational institutions	Twelve (12) public awareness programmes done for educational institutions	To organize six (6) public awareness programs for educational institutions	To organize eight (8) public awareness programs for educational institutions	To organize eight (8) public awareness programs for educational institutions	To organize eight (8) public awareness programs for educational institutions
Organize staff development programmes for personnel of the Office	Number of staff who participated in staff development programmes	Organize three (3) staff development	Five (5) staff development programmes held	Organize four (4) staff development programmes	Seven (7) staff development programmes held	Organize five (5) staff development programmes	Organize five (5) staff development programmes	Organize six (6) staff development programmes	Organize six (6) staff development programmes



4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Copyright Office	Copyright Office
Conducting Anti-piracy activities	Rehabilitation of the Copyright Office building
Mediation of Copyright Disputes	Procurement of one (1) pick-up vehicle
Registration of copyright works.	Procurement of computers and accessories
Organize sensitization programmes for targeted stakeholder groups	Procurement of air conditions and office equipment
Review and recommend amendments to the Copyright Act	
Produce educational materials	
Organize sensitization workshops for police recruits	
Undertake copyright education in educational institutions	
Establishment of the Copyright Tribunal	
Registrar General's Dept.	Registrar General's Dept.
Registration of Marriages	Digitization of Marriage Records
Registration of Trademarks	Establish and implement technology and innovation support centers in universities and research institutions
Administration of Estates	Development of marriage registration software
Registration of Patent	Procurement of Logistics
Registration of Industrial Designs	Develop new software for the registration of IP, Marriages, and Estate Administration
Registration of Geographical Indications	
Registration of Plant Varieties Protection	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03302003 - Copyright and Entity Administration	31,431,601	31,536,743	31,536,743	31,536,743
21 - Compensation of Employees [GFS]	10,402,908	10,402,908	10,402,908	10,402,908
22 - Use of Goods and Services	13,115,863	13,115,863	13,115,863	13,115,863
31 - Non financial assets	7,912,830	8,017,972	8,017,972	8,017,972

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME2: LAW ADMINISTRATION

SUB-PROGRAMME 2.4 Law Reform

1. Budget Sub-Programme Objectives

- To consult widely and make practical recommendations for the development and modernization of the laws of Ghana.
- To ensure that the laws are always fair and responsive at all times to the needs of the country.

2. Budget Sub-Programme Description

The Law Reform Commission is established by the Law Reform Commission **Act, 2011**, and **the Act (822)**. It succeeds the Commission, which was first established by the Law Reform Commission Decree, **1968 (NLCD 288)**, later amended by the Law Reform Commission (Amendment) Decree, **1975 (NRCD 325)**. In accordance with **section 3 of Act 822**, the Commission is required to undertake the following functions, among others:

- To advise the Attorney-General and Minister for Justice on policies for law reform.
- To undertake the examination of particular areas of the law, and formulate proposals for reform after appropriate research.
- To receive, consider, and make proposals for the initiation and reform of any law in the country.

The main activity groupings include the following:

- Undertaking field research
- Consultative meetings with experts
- Stakeholders' roundtable conferences, public fora
- Community Consultative Workshops
- Preparation of draft reports on the amendment of laws

The Commission's clients and collaborating agencies are the Office of the Attorney General and Ministry of Justice, Parliament, the Judiciary, Civil Society organizations, Professional Groupings, and the General Public.

The **Law Reform Commission** has a staff strength of fifteen (**15**) to implement the programmes. The sub-programme operations are funded by the Government of Ghana (**GoG**). Some key challenges of the Law Reforms implementation include:

- Inadequate resources to prioritize the Commission programmes and projects
- Delay in the release of funds
- Inadequate logistics to function effectively
- Poor working environment
- Only one official Vehicle to work with, which is not in good shape



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025 2025 (end of September)			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Draft Bill on the law of defamation	Prepare Draft Bill on Law of Defamation	Prepare a draft report on the Law of Defamation	Law of Defamation prepared and submitted to the Office of the Attorney-General.	Prepare a Draft Report on the Law of Defamation	Draft Report on the Law of Defamation complete	Passenger Transport Law	Witness Protection Law	Apprenticeship Law	N/A
Concept paper on the review of criminal and other offences (procedures) Acts 1960 (Act 30)	Review of criminal and other offences (procedures) Acts 1960 (Act 30)	Prepare Final Draft Background paper on the criminal and other offences (procedures) Acts 1960 (Act 30)	The final Draft Background Paper Report on the criminal and other offences (procedures) Acts 1960 (Act 30) has been prepared.	Review of the Law of Trusts	A background paper has been completed	Review of the Illiterates Protection Act, 1912 (Cap 202)	Review of the Alternative Dispute Resolution Act, 2010 (Act 798)	Review of the Architectural and Engineering Service Corporation, Act, 1973 (N.R.C.D 193)	N/A

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Administrative Operations	Procure an industrial Photocopier.
Reform of laws	Procure Computer and Accessories
Review of the Contract Act – Unfair Contract Terms	
Submit a Final Report on the Draft Defamation Bill	
Submit a Report and draft a bill on Unfair Contract Terms.	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03302005 - Law Reform	3,555,000	4,535,000	4,535,000	4,535,000
22 - Use of Goods and Services	2,575,000	2,575,000	2,575,000	2,575,000
31 - Non financial assets	980,000	1,960,000	1,960,000	1,960,000

BUDGET PROGRAMME SUMMARY

PROGRAMME 3: MANAGEMENT OF ECONOMIC AND ORGANISED CRIME

1. Budget Programme Objectives

- To Prevent and Detect Economic and Organised Crime
- To facilitate the confiscation of the proceeds of crime

2. Budget Programme Description

The Economic and Organised Crime Office (EOCO) was established in 2010 under ACT 804 as specialised Agency to monitor and investigate economic and organised crime and, on the authority of the Attorney-General, prosecute these offences to recover the proceeds of crime and provide for related matters.

EOCO collaborates with other agencies like the BNI, National Security, Police, NACOB, Ghana Revenue Agency, and Financial Intelligence Center, and International Agencies in the fight against corruption and organised crime in the country. The main source of funding is basically from GoG, with occasional support from donor agencies.

The functions of the office are to:

- Investigate and, on the authority of the Attorney-General, prosecute serious offences that involve:
 - Financial and Economic loss to the Republic or any State entity or Institution in which the state has a Financial Interest.
 - Money laundering
 - Human Trafficking
 - Prohibited Cyber Activity
 - Tax Fraud and
 - Other serious offences
- Recover the proceeds of crime
- Monitor activities connected with the offences specified in paragraph (a) to detect correlative crimes.
- Take reasonable measures necessary to prevent the commission of crime specified in paragraph (a) and their correlative offences
- Disseminate information gathered in the course of investigation to Law enforcement agencies, other appropriate public agencies, and persons the office considers appropriate in connection with the offences specified in paragraph (a).
- Co-operate with relevant foreign and international agencies in furtherance of this Act
- Perform any other functions connected with the objectives of the office.



EOCO exists to check malfeasance in public administration, corruption, and economic and organised crime activities in the country, thereby building confidence in the economy both locally and for foreign investors. It is one of the agencies responsible for the people of Ghana and the government in the fight against corruption.

The scope of EOCO is nationwide. Currently, we are represented in all the Regional Capitals of the country with our Head Office in Accra. The **EOCO** staff strength is four hundred (**400**). The sub-programme operations are funded by the Government of Ghana (**GoG**).

The main challenges for the programme are;

- Inadequate funds
- Inadequate Logistics
- Inadequate professional and administrative staff
- Inadequate Training Programmes



3. Budget Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Funds from the proceeds of crime recovered	Amount of Indirect Funds Recoveries.	Indirect Recovery GHc 63,471,538	Indirect Recovery GHc 183,001,620	Indirect recovery GHc 70,000,000	Indirect recovery GHc 142,668,430	Indirect recovery GHc 170,000,000	Indirect recovery GHc 170,000,000	Indirect recovery GHc 170,000,000	Indirect recovery GHc 170,000,000
	Amount of Direct Funds Recoveries.	Direct recovery is GHc 17,994,191	Direct Recovery amounted to GHc 16,896,075	Direct recovery is GHc 30,000,000	Direct recovery is GHc 113,001,033	Direct recovery is GHc 30,000,000	Direct recovery is GHc 30,000,000	Direct recovery is GHc 30,000,000	Direct recovery is GHc 30,000,000
Cases investigated and prosecuted	Number of cases investigated and prosecuted	To investigate 450 cases and prosecute 45 cases	563 cases investigated and 15 prosecuted cases	To investigate 450 cases and prosecute 45 cases	Investigated 380 cases and 15 cases at various stages of prosecution	To investigate 450 cases and prosecute 45 cases	To investigate 450 cases and prosecute 45 cases	To investigate 450 cases and prosecute 45 cases	To investigate 450 cases and prosecute 45 cases
Convictions and confiscations secured.	Number of Convictions and confiscations secured	To secure 5 convictions and 3 confiscations	No Convictions secured, and 4 confiscations secured	To secure 5 convictions and 3 confiscations	No convictions and confiscations secured.	To secure 5 convictions and 3 confiscations	To secure 5 convictions and 3 confiscations	To secure 5 convictions and 3 confiscations	To secure 5 convictions and 3 confiscations
Public education on cyber-crimes undertaken	Number of public educations on cyber-crimes programs undertaken	To undertake 100 public educations on cyber-crimes programs	126 public educations on cyber-crimes programs	To undertake 100 public educations on cyber-crimes programs	32 public educations on cyber-crimes programs	To undertake 100 public educations on cyber-crimes programs	To undertake 100 public educations on cyber-crimes programs	To undertake 100 public educations on cyber-crimes programs	To undertake 100 public educations on cyber-crimes programs
Sensitization on organized crime & related crime activities	Number of organized crime & related crime activities	To undertake 100 sensitizations, organize crime & related crime activities	64 sensitizations organized crime & related crime activities undertaken	To undertake 100 sensitizations, organize crime & related	30 sensitizations organized crime & related activities	To undertake 100 sensitizations, on organize crime & related	To undertake 100 sensitizations on organize crime	To undertake 100 sensitizations, organize crime & related	To undertake 100 sensitizations, organize crime & related



Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
undertaken	undertaken			crime activities		crime activities	& related crime activities	crime activities	crime activities
Organised Crime Group mappings conducted	Number of Organised Crime Group mappings conducted	To conduct ten (10) Organised Crime Group mappings	4 organised Crime Group mappings were conducted	To conduct ten (10) Organised Crime Group mappings	4 Organised Crime Group mappings conducted	To conduct Six (6) Organised Crime Group mappings	To conduct Six (6) Organised Crime Group mappings	To conduct ten (10) Organised Crime Group mappings	To conduct ten (10) Organised Crime Group mappings
Forensic analysis conducted	Number of Forensic analyses conducted	To conduct a hundred (100) forensic analysis	72 Forensic analysis conducted	To conduct a hundred (100) forensic analysis	59 Forensic analysis conducted	To conduct 80 forensic analyses	To conduct 85 forensic analyses	To conduct 90 forensic analyses	To conduct 100 forensic analyses
Traffic towards EOCO website increased	Number of searches on EOCO website	To have 5,000 hits on EOCO Website	1,554 hits on EOCO Website recorded	To have 5,000 hits on EOCO Website	4,481 hits on EOCO Website recorded	To have 5,000 hits on EOCO Website	To have 5,000 hits on EOCO Website	To have 5,000 hits on EOCO Website	To have 5,000 hits on EOCO Website

4. Budget Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the programme.

Operations	Projects
Internal Management of the Organisation	Procure office equipment and logistics
Detect Economic and Organised Crime	Procure office furniture and fittings
Confiscations of proceeds of crime	Procure infrastructure for assets management
Organize Public Education on cybercrime and its related activities	Procure public announcement systems
	Construction of offices and bungalows
	Procure updated software for Case management
	Infrastructural development
	Digitalize operations





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03303 - Management Of Economic and Organised Crime	101,578,031	101,578,031	101,578,031	101,578,031
03303000 - Management Of Economic And Organised Crime	101,578,031	101,578,031	101,578,031	101,578,031
21 - Compensation of Employees [GFS]	83,179,031	83,179,031	83,179,031	83,179,031
22 - Use of Goods and Services	15,533,125	15,533,125	15,533,125	15,533,125
27 - Social benefits [GFS]	141,875	141,875	141,875	141,875
31 - Non financial assets	2,724,000	2,724,000	2,724,000	2,724,000

BUDGET PROGRAMME SUMMARY

PROGRAMME 4: LEGAL EDUCATION

1. Budget Programme Objectives

- To provide quality legal education for the maintenance of the integrity of the legal profession
- To ensure that the conduct of Lawyers is in accordance with standards prescribed by the General Legal Council
- To create an enabling environment for the redress of disputes between lawyers and clients

2. Budget Programme Description

The General Legal Council through the Ghana School of Law train to-be lawyers to be called to the Bar by the General Legal Council. It also provides non-statutory courses for individuals and Institutions periodically.

Another important function of the General Legal Council is the maintenance of professional standards and discipline among legal practitioners through the Disciplinary Committee, which investigates all cases of misconduct by lawyers.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03304 - Legal Education	101,437,833	101,437,833	101,437,833	101,437,833
03304001 - Professional And Career Development	101,437,833	101,437,833	101,437,833	101,437,833
21 - Compensation of Employees [GFS]	31,254,484	31,254,484	31,254,484	31,254,484
22 - Use of Goods and Services	39,987,230	39,987,230	39,987,230	39,987,230
26 - Grants	3,500,000	3,500,000	3,500,000	3,500,000
27 - Social benefits [GFS]	1,188,230	1,188,230	1,188,230	1,188,230
28 - Other Expense	1,638,590	1,638,590	1,638,590	1,638,590
31 - Non financial assets	23,869,300	23,869,300	23,869,300	23,869,300

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 4: LEGAL EDUCATION

SUB-PROGRAMME 4.1: Professional and Career Development

1. Budget Sub-Programme Objectives

- To produce adequate and well-trained lawyers to meet the increasing demand for legal services
- To conduct para-legal training for non-lawyers

2. Budget Sub-Programme Description

The General Legal Council is the only Institution in Ghana mandated for professional legal training of lawyers by admitting students to the Professional Law Course, a 2-year Qualifying Law Certificate course leading to enrolment and call to the Ghanaian Bar of lawyers.

The Council also conducts a one-year Post-Call Course for interested Ghanaian lawyers in Commonwealth countries who wish to be called to the Ghanaian Bar.

The Board of Legal Education (BLE) and the Independent Examination Committee (IEC) of the General Legal Council also ensure the supervision of legal education and the conduct of examinations, respectively.

The **programme and its sub-programme** is delivered by a total of One Hundred and Sixty-four (**164**) employees, made up of 59 permanent staff paid from GoG, 70 Part-time lecturers, and 35 non-teaching staff who are paid from the Internally Generated Fund (**IGF**) of the School.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance, whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025 (end of September)		Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual				
Students admitted and trained for the PLC	Number of students admitted and trained	1,500 to be admitted and trained	1,441 applicants were admitted	1,500 to be admitted and trained	2,023 applicants were admitted	1,600 to be admitted and trained	1,700 to be admitted and trained	1,800 to be admitted and trained	2,000 to be admitted and trained
Applicants to be called to the Bar	Number of students to be called to the Bar	1,050 to be called to the Bar	958 Lawyers Called to the Bar	1,100 to be called to the Bar	947 Professional Lawyers Call in both Mini-Call and Main Call	1,200 to be called to the Bar	1,200 to be called to the Bar	1,200 to be called to the Bar	1,200 to be called to the Bar
Entrance examination conducted for Professional law Course applicants	Number of Professional law Course applicant who sat for the entrance examination	3,000 Professional law Course applicant for the entrance examination	3,511 Professional law Course applicant sat for the entrance examination	3,600 Professional law Course applicant for the entrance examination	4,036 applications have been received.	4,200 Professional law Course applicant for the entrance examination	4,400 Professional law Course applicant for the entrance examination	4,500 Professional law Course applicant for the entrance examination	4,500 Professional law Course applicant for the entrance examination



4. **Budget Sub-programme Operations and Projects**

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Internal Management of the Organisation	Ghana School of Law Re-development Project
Professional and Career Development	Construction of a temporal Dome structure as a lecture room
Regulation of Professional Law Conduct of Lawyers	Undertake pre-construction activities on a 2acre land donated to the GSL by the Asantehene, Osei Tutu II
Conduct Examination for Professional Law Course Students and Entrance Exams for Applicants entering	Procure three (3) Saloon Cars
	Procure one (1) 4x4 vehicle
	Procure two (2) pick up vehicles





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
03304001 - Professional And Career Development	101,437,833	101,437,833	101,437,833	101,437,833
21 - Compensation of Employees [GFS]	31,254,484	31,254,484	31,254,484	31,254,484
22 - Use of Goods and Services	39,987,230	39,987,230	39,987,230	39,987,230
26 - Grants	3,500,000	3,500,000	3,500,000	3,500,000
27 - Social benefits [GFS]	1,188,230	1,188,230	1,188,230	1,188,230
28 - Other Expense	1,638,590	1,638,590	1,638,590	1,638,590
31 - Non financial assets	23,869,300	23,869,300	23,869,300	23,869,300

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 4: LEGAL EDUCATION

SUB-PROGRAMME 4.2: Regulation of Professional Law Conduct

1. Budget Sub-Programme Objectives

- To ensure that the conduct of Lawyers is according to standards prescribed by the General Legal Council
- To create an enabling environment for redress of disputes between lawyers and their clients
- To ensure that the integrity of the legal profession is maintained

2. Budget Sub-Programme Description

Disputes between lawyers and their clients are addressed by the Disciplinary Committee of the General Legal Council when clients lodge written complaints with the Committee. Sanctions recommended by the Disciplinary Committee against wayward lawyers are enforced by a decision by the General Legal Council.

The main challenges for the programmes are;

- Inadequate facilities to accommodate students
- Insufficient official vehicles to run the school
- Inadequate human resources



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Complaint received against lawyers	Percentage of complaints received against lawyers	To deal with 80% of the complaints received	68.12% of complaints received were dealt with 207 received and 141 dealt with	To deal with 80% of the complaints received	75.2% of complaints received were dealt with 105 received and 79 dealt with	To deal with 80% of the complaints received	To deal with 80% of the complaints received	To deal with 85% of the complaints received	To deal with 87% of the complaints received
Licensing Law firms	Number of licensed Law firms	To license 1,900 law firms	1,877 Law firms licensed	To license 1,900 law firms	1,926 Law firms licensed	To license 2,000 law firms	To license 2,100 law firms	To license 2,200 law firms	To license 2,300 law firms

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Project
Internal Management of the Organisation	No project
Registration and Licensing of lawyers	
Maintenance of roll of lawyers	Digitalization of the Roll of Lawyers





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 4: LEGAL EDUCATION

SUB-PROGRAMME 4.3: Commonwealth Legislative Drafting Programme

1. Budget Sub-Programme Objective

- To address the scarcity of legislative drafters and to provide initial formal training to existing drafters in enhancing their capacity.

2. Budget Sub-Programme Description

The Commonwealth Legislative Drafting Programme is run by the General Legal Council on behalf of the Government of Ghana and the Commonwealth Secretariat. This programme is run every year from July to September.

The objectives of the Course are;

- To train draftsmen for law offices in Commonwealth African member states.
- To address the issue of scarcity of drafters
- To provide initial formal training to Legislative Drafters by developing their competencies in the essentials of Legislative Drafting.

Participants are drawn from Commonwealth countries and held in Accra every year. Plans are far advanced to institutionalize the Legislative Drafting Course as a post-graduate programme of the school.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*Training of drafters has been suspended

4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operation	Projects
Internal Management of the Organisation	No Project
N/A	

*Training of drafters has been suspended.





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

PART B: PROGRAMME SUMMARY

PROGRAMME 5: ENTITY REGISTRATION MANAGEMENT

SUB-PROGRAMME 5.1: Entity Registration

1. Budget Sub-Programme Objective

- To register and regulate Businesses/Companies/Professional Bodies.
- Ensure knowledge management and sharing of best practices by collecting, collating, and disseminating information on and about the business entities in the Business Register.

2. Budget Sub-Programme Description

The sub-programme is delivered by the Office of the Registrar of Companies, which is responsible for carrying out the duties of Company and Business registration and advisory services. In the delivery of the sub-programme, it oversees the efficient administration of several statutes and legislation under the following:

- Companies Act, 2019, (Act 992)
- Incorporated Private Partnerships Act, 1962, (Act 152)
- Registration of Business Names Act, 1962, (Act 151)
- Professional Bodies Registration Act, 1973, NRCD 143

The organizational directorates that contribute to the delivery of the Company's/business registration include the Legal Unit, Company/Businesses Registration Directorate, Insolvency Services Division, Information and Technology Directorate, Corporate Affairs Directorate, and Prestige Centre. The sub-programme is funded by the Internally Generated Funds of the Office.

The main recipients of the services of the sub-programme are Companies, Business Names/Corporate Business Names, Partnerships, and Professional Bodies.

The main recipients of the services of the sub-programme are companies, business names, partnerships, and professional bodies.

The **Office of the Registrar of Companies** has a staff strength of three hundred and nine (**309**) to implement its sub-programme. The sub-programme operations are funded by the Government of Ghana (GoG)



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Registration of Businesses	Number of Companies Limited by Shares registered	19,900	18,412	18,850	18,788	23,333	24,033	24,754	25,497
	Number of Companies Limited by Guarantee registered	8,700	8,641	9,000	5,728	9,200	9,250	9,300	9,500
	Number of Sole Proprietorship Businesses registered	130,000	132,458	142,025	117,848	147,285	151,704	156,255	160,942
	Number Of Partnerships registered	280	228	311	194	311	320	330	340
	Number Of External Companies registered	80	88	84	48	84	87	89	92
	Number Of Subsidiary Business Names Registered	650	603	650	493	717	739	761	783
	Average days taken to register Sole Proprietorship businesses	5 days	5 days	4 days	4 days	3 days	3 days	2 days	1 day
	Average days taken to register Limited liability Companies	7 days	7 days	6 days	6 days	6 days	5 days	4 days	3 days
	Average time taken to register applications at Prestige Services Centre	24 hours	24 hours	16 hours	8 hours	5 hours	3 hours	2 hours	1 hour





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

PROGRAMME 5: ENTITY REGISTRATION MANAGEMENT

SUB-PROGRAMME 5.2: Compliance and Inspection

1. Budget Sub-Programme Objective

- To ensure Businesses/Companies/Professional Bodies are in compliance with;
 - Companies Act, 2019, (Act 992)
 - Incorporated Private Partnerships Act, 1962, (Act 152)
 - Registration of Business Names Act, 1962, (Act 151)
 - Professional Bodies Registration Act, 1973, NRCD 143
- To undertake regular inspection of Businesses and Companies
- Work closely with regulatory bodies, law enforcement agencies, and industry associations to address compliance-related issues.
- Educate companies on their statutory obligations, including timely filing of annual returns and compliance with corporate governance standards.

2. Budget Sub-Programme Description

The Compliance and Inspection sub-programme is responsible for the enforcement of statutory obligations by companies registered under the Office of the Registrar of Companies. It involves monitoring companies to ensure they comply with filing requirements, and adhere to regulatory standards. This sub-programme also includes public education campaigns aimed at increasing awareness of compliance obligations and enhancing voluntary compliance.

The Compliance and Inspection team conducts on-site and off-site inspections of registered entities, investigates non-compliance cases, and enforces penalties as stipulated by law. This sub-programme also focuses on reducing compliance risks by ensuring early detection of potential violations through risk-based assessments and fostering collaboration with other regulatory bodies



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate

Main Output s	Output Indicator	Past Year				Projections			
		2024		2025 (End of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Filings	Number of Annual Returns filed	58,400	55,486	66,583	45,190	79,900	95,880	115,056	138,066
	Number of Annual renewals filed	80,000	100,789	105,000	58,713	106,045	110,254	111,704	112,246
Companies Inspected and Investigated	Number of Companies Inspected	5,000	2,000	5,000	4,623	6,000	7,000	8,000	9,000
	Number of Companies Investigated	-	-	10	7	20	30	40	50
Beneficial Ownership Registration	Number of Beneficial Ownership Registered (Existing Companies)	10,000	8,872	10,000	4,332	10,000	10,000	10,000	10,000





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

PROGRAMME 5: ENTITY REGISTRATION MANAGEMENT

SUB-PROGRAMME 5.3: Company Insolvency and Liquidation Management

1. Budget Sub-Programme Objective

- Ensure that the insolvency proceedings, such as company restructuring, administration and liquidation, are conducted efficiently and in accordance with the Insolvency Act.
- Safeguard the interests of creditors by ensuring fair and transparent administration of insolvent companies' assets.
- Encourage early intervention and business restructuring and administration to prevent insolvency and protect jobs
- Licensing of insolvency practitioners and keeping a register of licensed insolvency practitioners.
- Establish clear guidelines and standards for insolvency practitioners to ensure consistency in the administration of insolvency cases.
- Collaborate with the judiciary and other stakeholders to streamline legal processes involved in insolvency cases.
- Offer training and resources to insolvency practitioners, company directors, and legal professionals to enhance their understanding of insolvency laws and processes.
- Increase public awareness about insolvency procedures, including the rights of companies, creditors, and other stakeholders during insolvency.

2. Budget Sub-Programme Description

The Insolvency Unit sub-programme is tasked with managing insolvency cases involving registered companies. It plays a key role in overseeing the liquidation of companies, administration and restructuring of distressed businesses, and ensuring that insolvent companies are wound up in a transparent and orderly manner. The sub-programme ensures that creditors' interests are protected while promoting the recovery and reorganization of companies where possible to preserve jobs and economic value.

The Insolvency Unit works closely with insolvency practitioners, legal bodies, and courts to manage the administration of company assets during insolvency proceedings. The unit also develops guidelines and best practices to ensure insolvency procedures are conducted in accordance with the law and protects the interests of all stakeholders involved.

In the delivery of the sub-programme, it oversees the efficient administration of a number of statutes and legislation under the:

- Companies Act, 2019 (Act 992)
- Corporate Insolvency & Restructuring Act, 2020 (Act 1015) and its Amendment, 2020 (Act 1031)
- Corporate Insolvency & Restructuring Regulation, 2025 (L.I 2502)



Challenges

- Service delivery downtime due to poor performance of existing software.
- Though the Office is in the process of developing new software, the current software which was originally being run on outdated servers that affected service delivery has now been migrated onto the G- Cloud. Its speed is far better than its service on the old servers.
- Inadequate Office accommodation and car park
- Goro Boys menace continues to disrupt service delivery. Despite several warnings issued to clients and staff, these unauthorized middlemen still find their way onto the premises and defraud innocent clients. CCTV cameras are now installed at the front office to monitor activities.
- Some of the Regional Offices are having difficulty being linked up through the Wide Area Network (WAN) to the cloud environment. This is still causing downtimes in some Regional offices.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Ministry measures the performance of this sub-programme.

The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Year				Projections			
		2024		2025 (end of September)		Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Targ et	Actua l	Targ et	Actua l				
Liquidation of Companies	Number of Applications Received Under Dissolution Without Full Winding Up	90	85	100	118	110	120	130	140
	Number of Applications Received Under Private Liquidation	30	22	35	24	27	33	40	45
	Number of Companies Dissolved Under Private Liquidation	33	24	35	4	23	28	33	38
	Number of Cessation of External Companies Received	38	27	30	22	27	33	38	23
	Number of cessation of External Companies processed	25	14	25	16	25	25	25	25
Registration and Regulation of Insolvency Practitioners	Number of Insolvency Practitioners Registered	300	-	300	-	300	300	300	300
	Number of Insolvency Practitioners in good standing	280	10	280	16	280	580	880	900



4. Budget Sub-programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operation	Projects
Registration and Licensing of businesses/companies	ORC Office Building, Phase 1
Stakeholder sensitization on the online registration process annually	Establishment of 3 satellite offices
Sensitization on company registration procedures and reforms	Procurement of Vehicles
Improving the online application process to ease the registration of businesses/Companies annually	Procurement of Equipment, Computers and accessories
Capacity Building of staff	Deployment of Electronic Business Registration System (EBRS)
Implementation of Monitoring and Evaluation Framework	
Research	
Implementation of Sector Medium-term Development Plan (SMTDP)	
Sensitization on the new software for business registration	
Monitoring of Projects	
Operationalization of the Inspections and Compliance Directorate	
Operationalization of the Insolvency Services Directorate	
Regulation of Insolvency Practitioners	
Liquidation services	
Compliance and Inspections	





1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 033 - Office of the Attorney-General and Ministry of Justice
Year: FY26 | Currency: Ghana Cedi (GHS)
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
033 - Office of the Attorney-General and Ministry of Justice	294,576,879	65,000,000	20,000,000	379,576,879	22,369,150	171,681,817	103,573,090	297,624,057							677,200,936
03301 - Gen. Admin	11,214,953	17,600,000	5,000,000	33,814,953											33,814,953
0330101 - Gen. Admin and Finance	6,305,277	16,928,000	5,000,000	28,233,277											28,233,277
0330101001 - Admin Office	6,305,277	16,928,000	5,000,000	28,233,277											28,233,277
0330102 - PPME	1,980,534	210,000		2,190,534											2,190,534
0330102001 - Admin Office	1,980,534	210,000		2,190,534											2,190,534
0330103 - Human Resource Management	921,110	140,000		1,061,110											1,061,110
0330103001 - Human Resource Office	921,110	140,000		1,061,110											1,061,110
0330104 - RSIM	1,485,142	182,000		1,667,142											1,667,142
0330104001 - RSIM Office	1,485,142	182,000		1,667,142											1,667,142
0330105 - Internal Audit	522,889	140,000		662,889											662,889
0330105001 - Internal Audit Office	522,889	140,000		662,889											662,889
03302 - Attorney-Generals Department	152,196,297	21,025,000	5,736,000	178,957,297											178,957,297
0330201 - Gen. Admin	126,391,710	16,085,000	5,736,000	148,212,710											148,212,710
0330201001 - Admin Office	126,391,710	16,085,000	5,736,000	148,212,710											148,212,710
0330202 - Regional Operations	25,804,587	4,940,000		30,744,587											30,744,587
0330202002 - Volta Regional Office	2,476,645	449,046		2,925,691											2,925,691
0330202003 - Eastern Regional Office	4,595,826	761,678		5,357,504											5,357,504
0330202004 - Central Regional Office	3,947,943	635,778		4,583,721											4,583,721
0330202005 - Western Regional Office	1,444,040	461,678		1,905,718											1,905,718
0330202006 - Ashanti Regional Office	7,652,824	1,010,230		8,663,054											8,663,054
0330202007 - Brong Ahafo Regional Office	1,547,321	498,728		2,046,049											2,046,049
0330202008 - Northern Regional Office	2,309,739	524,134		2,833,873											2,833,873
0330202009 - Upper East Regional Office	1,112,279	336,908		1,449,187											1,449,187
0330202010 - Upper West Regional Office	717,969	261,820		979,789											979,789
03303 - Registrar Generals Dept	8,990,672	2,275,000	1,600,000	12,865,672		8,420,532	5,613,688	14,034,220							26,899,892



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 033 - Office of the Attorney-General and Ministry of Justice

Year: FY26 | Currency: Ghana Cedi (GHS)

Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
0330301 - Gen. Admin	8,990,672	2,275,000	1,600,000	12,865,672		8,420,532	5,613,688	14,034,220							26,899,892
0330301001 - Admin Office	8,990,672	2,275,000	1,600,000	12,865,672		8,420,532	5,613,688	14,034,220							26,899,892
03304 - CopyRight Office	1,412,236	2,175,000	594,000	4,181,236		245,331	105,142	350,473							4,531,709
0330401 - Gen. Admin	1,412,236	2,175,000	594,000	4,181,236		245,331	105,142	350,473							4,531,709
0330401001 - Admin Office	1,412,236	2,175,000	594,000	4,181,236		245,331	105,142	350,473							4,531,709
03350 - Economic and Organised Crime Office	83,179,031	15,675,000	2,724,000	101,578,031											101,578,031
0335011 - Gen. Admin	83,179,031	15,675,000	2,724,000	101,578,031											101,578,031
0335011001 - Admin Office	83,179,031	15,675,000	2,724,000	101,578,031											101,578,031
03352 - Law Reform Commission	2,156,298	2,575,000	980,000	5,711,298											5,711,298
0335201 - Gen. Admin	2,156,298	2,575,000	980,000	5,711,298											5,711,298
0335201001 - Admin Office	2,156,298	2,575,000	980,000	5,711,298											5,711,298
03353 - Council for Law Reporting	6,666,404	2,250,000	2,166,000	11,082,404		529,914		529,914							11,612,318
0335301 - General Admin	6,666,404	2,250,000	2,166,000	11,082,404		529,914		529,914							11,612,318
0335301001 - Admin Office	6,666,404	2,250,000	2,166,000	11,082,404		529,914		529,914							11,612,318
03355 - General Legal Council	8,885,334	1,425,000	1,200,000	11,510,334	22,369,150	44,889,050	22,669,300	89,927,500							101,437,833
0335501 - Gen. Admin		1,425,000	1,200,000	2,625,000	22,369,150	33,168,050	21,597,800	77,135,000							79,760,000
0335501001 - Admin Office		1,425,000	1,200,000	2,625,000	22,369,150	33,168,050	21,597,800	77,135,000							79,760,000
0335502 - Ghana Law School	8,885,334			8,885,334											8,885,334
0335502001 - Admin Office	8,885,334			8,885,334											8,885,334
0335503 - Independent Examination Committee						11,721,000	1,071,500	12,792,500							12,792,500
0335503001 - Admin Office						11,721,000	1,071,500	12,792,500							12,792,500
03357 - Office of the Registrar of Companies	19,875,656			19,875,656		117,596,990	75,184,960	192,781,950							212,657,606
0335701 - Gen. Admin	19,875,656			19,875,656											19,875,656
0335701001 - Admin Office	19,875,656			19,875,656											19,875,656
0335702 - Operations						117,596,990	75,184,960	192,781,950							192,781,950
0335702001 - Registration and Licensing Office						117,596,990	75,184,960	192,781,950							192,781,950



Public Investment Plan for the Medium Term by MDA, Funding and Project

MDA: 033 - Office of the Attorney-General and Ministry of Justice

Period: Year Total | Currency: Ghana Cedi (GHS)

	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
Total Source of Funding	123,573,090	199,843,193	199,843,193	199,843,193
11001 - Central GoG & CF	20,000,000	20,980,000	20,980,000	20,980,000
0125234-Refurbishment Of Office for The OAGMOJ at Koforidua.	1,020,862	1,020,862	1,020,862	1,020,862
1625011-Renovation of Flat for the OAGMOJ at Sunyani.	315,138	315,138	315,138	315,138
0125235-Refurbishment Of Office for The OAGMOJ At Sunyani	764,000	764,000	764,000	764,000
0118005 - construct a ten (10) Storey and 2 tier car pack Law house	5,000,000	5,000,000	5,000,000	5,000,000
1425010-Digitalization of Law Reports	2,166,000	2,166,000	2,166,000	2,166,000
Soft Capex	10,734,000	11,714,000	11,714,000	11,714,000
12200 - Non Tax Revenue (NTR) Sources Retained - IGF	103,573,090	178,863,193	178,863,193	178,863,193
Soft Capex	103,573,090	178,863,193	178,863,193	178,863,193



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