



REPUBLIC OF GHANA

MINISTRY
OF
FINANCE

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

Kindly quote this number and date on all correspondence

My Ref.No. MoF/B.159/BDRU/BC/1/22.1_

Your Ref. No.

Date..... FEBRUARY, 2022

**BUDGET CALENDAR FOR
THE 2023-2026 FINANCIAL YEAR**

I forward for your attention, the 2023-2026 Budget Calendar which details out the programmes with timelines as well as relevant legal provisions for the successful development of the 2023-2026 Budget.

2. All Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) are urged to apprise themselves with the timelines on the calendar to ensure an effective participation and contribution where necessary.
3. Colleague Ministers are kindly implored to refer to the relevant provisions in the calendar to avoid violation of the stated provisions and also bring same to the attention of officers in the discharge of their duties.
4. I count on your continuous support and cooperation.
5. Thank you.


KEN OFORI-ATTA
MINISTER

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

cc: Chief of Staff, Office of the President
Hon. Minister of State, MoF
Hon. Deputy Ministers, MoF
Chief Director, MoF
All Chief Directors
All Heads of Public Institutions
Ag. Director of Budget, MoF
All Directors, PPME



REPUBLIC OF GHANA

MINISTRY OF FINANCE

**BUDGET CALENDAR
FOR
THE 2023-2026 FINANCIAL YEAR**

**MINISTRY OF FINANCE
BUDGET DIVISION**

FEBRUARY, 2022

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Ministry of Finance: Professional, Ethical, Efficient, Responsive – Transforming Ghana Beyond Aid





REPUBLIC OF GHANA

MINISTRY OF FINANCE

BUDGET CALENDAR FOR THE 2023-2026 FINANCIAL YEAR			
S/N	PERIOD	ACTIVITY	UNDERPINNING LEGISLATION
1	January	Issuance of the 2022 Budget Implementation Instructions	PFM Regulations, 2019 (L.I. 2378); 62 (1)
2	January-February	Preparation and Publication of the 2023-2026 Budget Preparation Calendar	PFM Act, 2016 (Act 921); 101 (1)(n)
3	January-March	Preparation and submission of the 2021 Annual Performance Report to Parliament	PFM Act, 2016 (Act 921); 27 (1)
4	March	Preparation and submission of the 2021 Annual Report on the Management of the Energy Sector Levies and Accounts to Parliament	ESLA Act, 2015, (Act 899); 6
5	March	Preparation and submission of the 2021 Annual Debt Report to Parliament	PFM Act, 2016 (Act 921); 72 (3)(b)
6	March- April	Engagement with Stakeholders on 2023 Revenue Measures	PFM Act, 2016 (Act 921); 21 (1)(a)
7	April	Salary Negotiations for Public Sector	PFM Act, 2016 (Act 921); 19 (1)(a)
8	April-May	Review and update of the Medium-Term Debt Strategy for the 2023-2026 Budget	PFM Act, 2016 (Act 921); 72 (3)
9	April-May	Review of the 2021 Macro-Economic Framework	PFM Act, 2016 (Act 921); 15
10	April-May	Preparation of the 2023-2026 Fiscal Strategy Document	PFM Act, 2016 (Act 921); 15
11	April-May	Engagement with Cabinet /Advisory Council / Economic Management Team and other relevant stakeholders on the 2023-2026 Fiscal Strategy Document submission and approval	PFM Act, 2016 (Act 921); 21 (1)
12	June	Preparation and publication of the 2021 Consolidated Annual Budget Performance Report	PFM Act, 2016 (Act 921); 101 (1)(n)
13	June	Preparation and publication of the 2023-2026 Budget Preparation Guidelines	PFM Act, 2016 (Act 921); 20





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BUDGET CALENDAR FOR THE 2023-2026 FINANCIAL YEAR			
S/N	PERIOD	ACTIVITY	UNDERPINNING LEGISLATION
14	July	Preparation and presentation of the Mid-Year Fiscal Policy Review of the 2022 Budget to Parliament	PFM Act, 2016 (Act 921); 28
15	July	Advertise for public inputs into the 2023-2026 Budget Statement and Economic Policy from Stakeholders	PFM Act, 2016 (Act 921); 21 (1)
16	July-August	Preparation and submission of Half-Yearly Reports on Budget Implementation	PFM Act, 2016 (Act 921); 34
17	July-August	Stakeholder consultations (e.g. Civil Society Organizations, Think-Tanks, Faith Based Organizations, Academia, Financial Institutions etc. on the 2023-2026 Budget)	PFM Act, 2016 (Act 921); 21
18	July-August	Projection of Tax / Non-Tax Revenue for the 2023-2026 Medium Term	PFM Act, 2016 (Act 921); 21 and (LI 2378) (35) (1)
19	July-August	Organise Production Workshops for the preparation of the 2023-2026 Budget	PFM Act, 2016 (Act 921); 21
20	August-September	Hold 2023-2026 Budget Hearings/Scrutiny	PFM Act, 2016 (Act 921); 21 (1)(b) and (LI 2378) 17 (3)
21	August-September	Hold consultations with Independent Governance Institutions	PFM Act, 2016 (Act 921); 21 (1)(b) and (LI 2378) 17 (3)
22	September	Presentation of the draft 2023-2026 Budget Statement and Economic Policy to Cabinet	PFM Act, 2016 (Act 921); 21 (1)
23	October-November	Preparation of Medium Term Debt Strategy and Debt Sustainability Analysis for the 2023-2026 Budget	PFM Act, 2016 (Act 921); 59 (3)
24	November	Finalization and presentation of the 2023-2026 Budget Statement and Economic Policy Document	PFM Act, 2016 (Act 921); 21 (3)
25	November	Presentation of the Annual Report on the Petroleum Accounts to Parliament	PRMA Act, 2015 (Act 815); 15 (1)
26	November	Presentation of Annual Report on the collection of and utilization of the Africa Union 0.2 percent Import Levy	Section 7 of the African Union Import Levy Act, 2017 (Act 952)





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27	November	Preparation and submission of the 2022 Annual Report on the Management of the Energy Sector Levies and Accounts.	ESLA Act, 2015 (Act 899) (6)
28	November	Preparation and submission of Revenue Bills to Parliament	PFM Act, 2016 (Act 921); 21 (6)
29	November	Dissemination of the 2023-2026 Budget Statement	PFM Act, 2016 (Act 921); 21 (1)
30	November	Preparation and Finalization of Citizens' Budget for 2023-2026 Budget Statement	PFM Act, 2016 (Act 921); 21 (1)
31	November-December	Engagements with Parliament (Policy Debates, Meeting with Select Committees) on the 2023 Budget	PFM Act, 2016 (Act 921); 22 (1)
32	December	Preparation and submission of Appropriation Bill to Parliament	PFM Act, 2016 (Act 921); 21 (7)
33	December	Loading of 2023-2026 Budget Estimates, MDAs Cash and Work Plans on the Budget Module and GIFMIS, publication of 2023-2026 Budget Estimates	PFM Regulations, 2019 (L.I. 2378); 21 PFM Act, 2016 (Act 921); 31 and (L.I. 2378); 62(2)

