



REPUBLIC OF GHANA

**MINISTRY OF FINANCE**

# **RIGHT TO INFORMATION MANUAL**

**2024**

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## 1.0 Overview

This Right to Information (RTI) Manual is pursuant to the provisions of the RTI Act, 2019 (Act 989) by Parliament. The Act gives substance to the constitutional right to information provided under Article 21 (1) (f) of the Constitution, enabling the general public access to official information held by government institutions, and the qualifications and conditions under which the access may be obtained. In accordance with Section 80, the Act applies to information which came into existence before, or which will come into existence after the commencement of the Act.

**1.1 Purpose of Manual** – To inform/ assist the public on the organizational structure, responsibilities and activities of the Ministry of Finance (MoF) and provide the types of information and classes of information available at MOF, including the location and contact details of its Information Officer and Units.

## 2.0 Directorates and Departments under Ministry of Finance (MOF)

This section describes the mandate, vision and mission, and the list of names of all Directorates and Departments within the Ministry of Finance. It also outlines organizational structure, responsibilities, details of activities and classes and types of information accessible at a fee.

### MANDATE

The Ministry is one of the Central Management Agencies of the Civil Service of Ghana established under sections 11 & 13 of the Civil Service Law 1993 (PNDC 327) as amended by an Executive Instrument 28 (E.I. 28) Civil Service (Ministries) (Amendment Instrument, 2017) to ensure effective and efficient Macroeconomic and Financial Management of Ghana's economy.

### VISION

To be the lead Economic Management Institution for development and prosperity for all Ghanaians.

### MISSION

To ensure effective Economic Policy Management for the attainment of macroeconomic stability and sustainable economic growth employing sound fiscal policy and efficient public financial management, competent staff and robust systems for the socio-economic development of Ghana.

## Directorates and Departments under Ministry of Finance (MOF)

1. Budget Division
2. Treasury and Debt Management Division
3. Revenue Policy Division
4. Economic Strategy and Research Division
5. Financial Sector Division
6. Procurement Division
7. External Resource Mobilization and External Relations Division
8. Public Investment and Assets Division
9. Policy Coordination, Monitoring and Evaluation Division
10. Climate Financing Division
11. Human Capital and General Administration Division

### **Responsibilities of MoF:**

- It upholds the development of an efficient financial sector that supports structural transformation of the economy, promotes financial inclusion and is well integrated into the global financial system.
- It formulates, implements, monitors and evaluates macroeconomic, fiscal and financial policies for sustainable development and ensures effective mobilization of domestic and external resources.
- It ensures efficient and effective allocation and prudent management and utilization of resources.
- It establishes and disseminates performance-oriented guidelines and deploy efficient financial management information systems.
- It ensures commitment to transparency, probity, and accountability in the management and utilization of financial resources.
- It ensures sustainable public debt levels.

**2.1 Description of Activities of Each Directorate and Department**

Directorate/Department	Responsibilities
<p><b>i. Budget Division</b></p>	<p>The Budget Division is responsible for the development, implementation and coordination of the National Budget through:</p> <ul style="list-style-type: none"> <li>• The preparation of a well-formulated Government Budget, implemented appropriately according to plan, that meets the needs of the Ghanaian people;</li> <li>• The effective allocation of expenditures, directed to the required sector and MDA needs, sufficient to achieve the fiscal and economic development goals and plans of the Ghanaian Government; and</li> <li>• Financial management across the public sector that meets international standards of good practice and fiscal responsibility.</li> </ul> <p>The Budget Division falls under the Finance Branch of the Ministry of Finance. The functions and responsibilities of the Budget Division are to:</p> <ul style="list-style-type: none"> <li>• Contribute to the formulation and implementation of the Government of Ghana's financial and economic policies, through the provision of policy advice to the Minister and Government;</li> <li>• Co-ordinate the formulation and preparation of the national medium-term and annual Budgets and assist the Minister to prepare; the Economic and Financial Statement of Government;</li> <li>• Implement the annual Budget, in conjunction with the Controller and Accountant General's Department;</li> <li>• Allocate the Budget financial resources efficiently, effectively and rationally to sectors, MDAs and MMDAs;</li> <li>• Account for all public revenues and expenditures under the Division's control or</li> </ul>

Directorate/Department	Responsibilities
	<p>purview and undertake efficient and effective monitoring;</p> <ul style="list-style-type: none"> <li>• Provide guidance to MDAs and MMDAs in the preparation, implementation and monitoring of budgets and revenues;</li> <li>• Lead the development and implementation of designated Budget and financial management reforms; and</li> <li>• Maintain and improve the human resource, asset base and institutional management capacity of the Division.</li> </ul>
<p><b>ii. Treasury and Debt Management Division</b></p>	<p>The Division is responsible for the efficient and effective management of the nation's treasury and debts.</p> <p>The Division is set to:</p> <ul style="list-style-type: none"> <li>• Forecast and monitor debt and cash flows;</li> <li>• Administer of various government bank accounts and management of government assets flows;</li> <li>• Pay guarantees not honored by debtors, and central bank reserves;</li> <li>• Report on GoG funding issues, cash buffer management, cash-related risks and market conditions;</li> <li>• Borrow from domestic and external markets; and</li> <li>• Securitize of government receivables and public sector balance sheet restructuring and borrowing activities.</li> </ul>
<p><b>iii. Economic Strategy and Research Division</b></p>	<p>The Division is responsible for macroeconomic analysis, research and forecasting to inform economic policy formulation. It is also responsible for policy formulation and research on the real sector of the economy.</p> <p>The Division is one of the divisions under the Economic Strategy Branch (ESB) of the Ministry of Finance.</p> <p>The strategic role of the Division is to:</p>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Undertake macro-fiscal policy analysis and forecast and provide advice for the effective management of the economy;</li> <li>• Conduct policy research on relevant socio-economic issues affecting the economy;</li> <li>• Provide robust fiscal risks analysis;</li> <li>• Undertake policy analysis and forecast on growth with a focus on employment, and income distribution; and</li> <li>• Provide economic analysis and advise on natural resources including petroleum, environment, and climate change</li> </ul>
<p><b>iv. Financial Sector Division</b></p>	<p>The Division is responsible for the formulation of policy-based and strategic analysis on Ghana's financial sector. It oversees the implementation of strategies to strengthen financial intermediation in Ghana. In doing so, the FSD plays a collaborative role with regulators and industry stakeholders in the formulation of policies and strategies as well as the implementation of projects in the financial sector. The functions of the Divisions are as follows:</p> <ul style="list-style-type: none"> <li>• Formulate policy and guidelines, and advise the Minister of Finance on issues relevant to financial stability, transparency and integrity, financial structure, development and soundness;</li> <li>• Coordinate and enforce financial sector policies and activities of regulators and other national stakeholders to facilitate the attainment of objectives of financial sector initiatives in line with government policies and social contract across industry;</li> <li>• Monitor and evaluate to ensure that government economic policy is supported by a smooth and well-functioning financial system;</li> <li>• Examine vulnerabilities affecting the financial system and determine actions required to address them to effectively</li> </ul>

Directorate/Department	Responsibilities
	<p>promote confidence and maintain credibility in the financial sector; and</p> <ul style="list-style-type: none"> <li>Promote and facilitate the education, public awareness and financial inclusion and literacy of the public and capacity building of regulatory bodies in the financial sector.</li> </ul>
<p>v. <b>Human Capital and General Administration Division</b></p>	<p>The Division is responsible for the management of human capital, implementing the Ministry's Human Capital Strategy, advising Divisional Directors on human capital issues, championing the practicing of the Ministry's values, administrative, maintenance and providing support services to the other Divisions.</p> <ul style="list-style-type: none"> <li>Perform the central human capital management function of the Ministry;</li> <li>Manage the general maintenance of the Ministry's properties;</li> <li>Provide and manage ICT Services;</li> <li>Run, maintain and repair official vehicles;</li> <li>Manage the Ministry's Finances and ensure that expenditures are incurred in accordance with the Public Financial Management Act, 2016 (Act 921);</li> <li>Develop, maintain and foster good working relation between the Ministry, our stakeholders and the general public; and</li> <li>Perform specific welfare functions for the Ministry and the entire Civil Service</li> </ul>
<p>vi. <b>External Resource Mobilization and Economic Relations Division</b></p>	<p>The Division liaises with multilateral and bilateral institutions to effectively and efficiently mobilize resources for government development programmes.</p> <p>A) External Resource Mobilization:</p> <ul style="list-style-type: none"> <li>Negotiate on bilateral and multilateral Treaties and Agreements in line with national policies and legislations;</li> </ul>



Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Formulate and update Development Cooperation policies that align external assistance to national priorities;</li> <li>• Develop and update policy and strategy papers to guide future development cooperation and government economic relations;</li> <li>• Coordinate Cooperation and Financing Agreements and Arrangements in the form of grants, loans, technical assistance, co-financing arrangements and other financing instruments to support the national budget;</li> <li>• Exercise oversight responsibilities in the effective utilization of Development Partner (DP) funds, project implementation and monitoring to achieve development outcomes;</li> <li>• Enhance operational efficiencies by developing/updating relevant systems, procedures and controls to guide engagement with DPs and MDAs;</li> <li>• Coordinate bilateral external economic relations with Ghana Investment Promotion Center (GIPC) and other MDAs in the area of trade, investments and private sector activities;</li> <li>• Arrange high level consultative meetings and missions with DPs and key strategic partners; and</li> <li>• Promote satisfactory and improved client relations with DPs, MDAs, MMDAs, CSOs, academia, public and other stakeholders.</li> </ul> <p>B) Operational:</p> <ul style="list-style-type: none"> <li>• Formulate sound and effective policies and ensure efficient implementation to mobilize resources for sustainable economic development;</li> <li>• Enhance staff capacity in resource mobilization;</li> </ul>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Undertake research on resource mobilization;</li> <li>• Participate in seminars, conferences, fora on resource mobilization and related issues; and</li> <li>• Any other function to be assigned by the Minister for Finance.</li> </ul>
<p><b>vii. Public Investment and Assets Division</b></p>	<p>The Division is responsible for Public Investment, Public Private Partnerships, and SOE oversight.</p> <p>The Division is responsible for executing the following functions:</p> <ul style="list-style-type: none"> <li>• Improve the enabling environment for efficient and effective development, implementation and regulation of Public Private Partnership (PPP) infrastructure and services;</li> <li>• Strengthen Public Investment Management System for efficient and effective delivery of public infrastructure and services; and</li> <li>• Strengthen the institutional, legal and regulatory framework for efficient and effective management of State interests in entities and utilization of public assets.</li> </ul>
<p><b>viii. Policy Coordination, Monitoring and Evaluation Division</b></p>	<p>The Policy Coordination Monitoring and Evaluation Division is specifically mandated to not only ensure policy coherence and consistency, but also monitor implementation of the Sector’s Work Plans with a view to enhancing efficiency in the use of budgetary resources.</p> <p>The functions of the Policy Coordination Monitoring and Evaluation Division are to:</p> <ul style="list-style-type: none"> <li>• Facilitate the development and effective monitoring of Ministry of Finance (MoF) Medium Term Development Plan (MTDP);</li> <li>• Provide support to the Divisions and Agencies of the Ministry in the preparation of their respective Annual Work Plans and report on Implementation Progress;</li> </ul>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Monitor/Track Implementation-Progress on Key Policy Initiatives outlined in Annual Budget Statements and Economic Policies;</li> <li>• Coordinate the conduct of physical monitoring exercises on development projects supported by Government of Ghana (GoG), Development Partners (DP) and Annual Budget Funding Amount (ABFA);</li> <li>• Coordinate and prepare the Ministry's Annual Budgets; and</li> <li>• Provide timely feedback on implementation challenges to Management.</li> </ul>
<p><b>ix. Revenue Policy Division</b></p>	<p>It is responsible for the formulation of tax and non-tax revenue policies for revenue mobilization and financing government expenditure. The functions are as follows:</p> <ul style="list-style-type: none"> <li>• Propose revenue legislations that support improved revenue mobilization and management;</li> <li>• Develop and maintain revenue forecasting models for realistic revenue estimation and planning;</li> <li>• Undertake revenue policy sensitization programmes with relevant stakeholders to facilitate voluntary compliance;</li> <li>• Monitor the implementation and adherence to tax policy obligations under International Agreements and Conventions; and</li> <li>• Monitor compliance of non-tax laws and policy measures by MDAs.</li> </ul>
<p><b>x. Climate Financing Division</b></p>	<p>The strategic role of the Climate Financing Division (CFD) is to mobilize and manage financial resources to support Ghana's climate-resilient development agenda. The Division is pivotal in ensuring that climate finance initiatives are effectively aligned with national and international climate objectives, such as the Sustainable Development Goals (SDGs), the Paris Agreement,</p>

Directorate/Department	Responsibilities
	<p>and Ghana's Nationally Determined Contributions (NDCs). The Division also facilitates the mainstreaming of climate change and green economy issues into national planning to promote sustainable development.</p> <p><b>CORE FUNCTIONS</b></p> <ul style="list-style-type: none"> <li>• Advice on climate change and green economy issues and policies.</li> <li>• Collaborate effectively with relevant stakeholders for the development and implementation of climate change, green economy and environmental policies, programmes and projects in the country.</li> <li>• Facilitate the process of climate and green sensitive budgeting that promotes transparency and accountability in public finance management.</li> <li>• Track and build a database of climate funds disbursed by Development Partners (DPs) and other sources and received by MDAs/MMDAs to be reported to the UNFCCC during the annual Conference of Parties (COPs).</li> <li>• Collaborate with relevant stakeholders in resource mobilization for implementation of climate change and green economy policies, programmes and projects in the country.</li> <li>• Serve as a frontier for managing both domestic and international climate change assistance.</li> <li>• Identify, develop and ascertain pipeline of climate resilient projects to attract investments.</li> <li>• Assist with the development of policy frameworks, ensuring compliance and reforms that promote transparency and accountability in natural resource governance or management.</li> </ul>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Monitor and analyse budget performance of MDAs in respect of climate change and green economy programmes and or projects.</li> </ul>
<p><b>xi. Procurement Division</b></p>	<p>The Procurement and Supply Chain Division oversees procurement, logistics, supply chain, and contract management for the Ministry. It ensures efficient spending, value for money, and adherence to best practices and legal standards, with a focus on Fairness, Integrity, and Transparency (FIT) in line with the Public Procurement Act, 2003 (Act 663) as amended. The Division is responsible for:</p> <ul style="list-style-type: none"> <li>• Coordinating Procurement Activities: Implement decisions of procurement, tender and disposal, including managing invitations, tender documents, and evaluations.</li> <li>• Maintaining Tender Lists: Annually update and manage standing lists of registered tenderers within the Ministry.</li> <li>• Contracting Monitoring: Oversee user Divisions to ensure contracts are implemented according to agreed terms.</li> <li>• Carrying out procurement in a professional, ethical, efficient, and responsive manner.</li> </ul>
<p><b>Advisory</b></p>	<p><b>Legal Directorate</b> The Legal Directorate provides in-house specialized legal advisory support and oversight to the Minister, the Ministry, its Department and Agencies. It also advises the government in the development and implementation of the Ministry's policy initiatives and in public financial management.</p> <p>The Directorate is responsible for executing the following functions:</p>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Provide legal advice on issues relating to policy development and other matters involving the Ministry and other Ministry's Department and Agencies (MDAs);</li> <li>• Represent the Ministry in negotiations such as International Agreements with Development Partners, Bilateral Investment Treaties and Double Taxation Agreements;</li> <li>• Negotiate with lenders and sponsors for national projects and programs;</li> <li>• Renegotiate of onerous terms in sole sourced commercial contracts following Value for Money Assessments; and</li> <li>• Liaise with the Office of the Attorney General in the resolution of potential claims against the Ministry and other MDAs.</li> </ul> <p><b>Internal Audit Unit</b></p> <p>The Internal Audit Unit provides independent, objective assurance and consulting services designed to add value and improve the Ministry's operations. It helps Ministry of Finance accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the adequacy and effectiveness of risk management, internal control and governance processes.</p> <p>The Internal Audit Unit is responsible for executing the following functions:</p> <ul style="list-style-type: none"> <li>• Appraise and report on the soundness and application of the system of controls operating in the Ministry;</li> <li>• Evaluate the effectiveness of the risk management and governance process of the Ministry and contribute to the improvement of that risk management and governance process;</li> <li>• Provide assurance on the efficiency, effectiveness and economy in the administration of the programmes and operations of the Ministry;</li> </ul>

Directorate/Department	Responsibilities
	<ul style="list-style-type: none"> <li>• Evaluate the Ministry's compliance with enactments, policies, standards, systems and, procedures; and</li> <li>• Perform consulting and advisory services related to internal controls, risk management, compliance, and governance processes as appropriate for the Ministry</li> </ul>

### MAJOR ACTIVITIES PERFORMED BY THE DIVISIONS

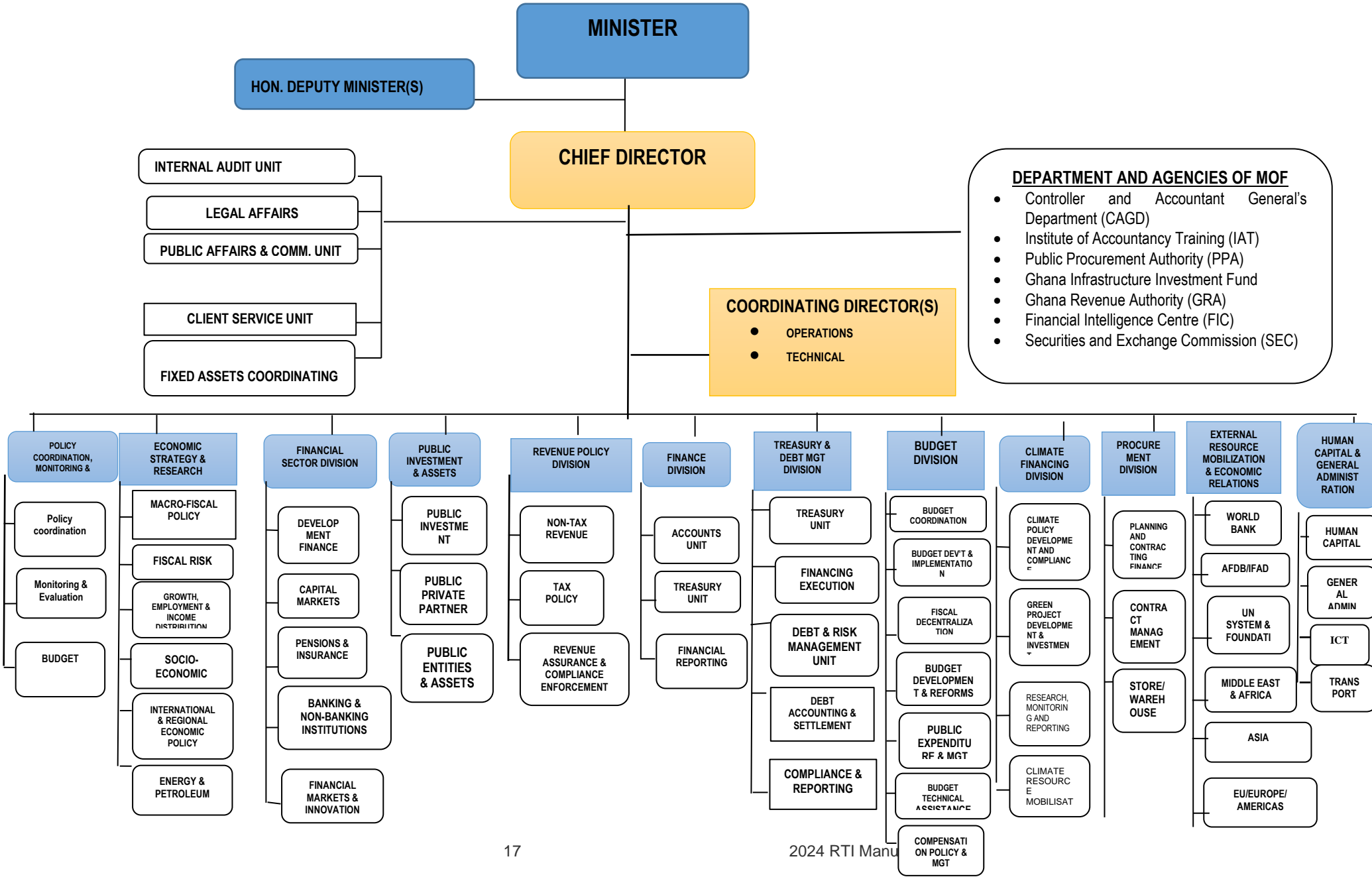
DIVISION	KEY ACTIVITIES	DATES
1. Budget Division	<ul style="list-style-type: none"> <li>i. Hosted Post-2024 Annual Budget Technical Briefing Session with IFEJ, Parliamentary Press Corp and Senior Editors</li> <li>ii. Published the ESLA Report</li> <li>iii. Published the 2023 Budget Performance Report</li> <li>iv. Prepared and published the 2024 Mid-Year Fiscal Policy Review</li> <li>v. Held Media engagement of the 2024 mid-year budget review</li> <li>vi. Held GoG/IMF Joint Press Briefing in Accra</li> <li>vii. 2025 Expenditure in Advance of Appropriation</li> </ul>	<p>21<sup>st</sup> November 2023</p> <p>19<sup>th</sup> March, 2024</p> <p>28<sup>th</sup> March, 2024</p> <p>23<sup>rd</sup> July 2024</p> <p>24<sup>th</sup> - April, 2024</p> <p>Monthly</p> <p>23<sup>rd</sup> October, 2024</p>
2. Treasury & Debt Management Division	<ul style="list-style-type: none"> <li>i. Published the 2023 Annual Debt Report</li> <li>ii. Secured agreement with OCC</li> <li>iii. Reviewed the contract for Engagement of Consent Solicitation Agents Reviewed</li> <li>iv. Held IMF/World Bank Annual Meetings</li> </ul>	<p>29<sup>th</sup> March, 2024</p> <p>8<sup>th</sup> July, 2024</p> <p>13<sup>th</sup> June, 2024</p> <p>19<sup>th</sup> to 29<sup>th</sup> October 2024</p>
3. Economic Strategy and Research Division	<ul style="list-style-type: none"> <li>i. Hosted the IMF Managing Director in Ghana</li> <li>ii. Hosted Media Briefing on Economy in Accra</li> <li>iii. Hosted IMF 2<sup>ND</sup> Review</li> <li>iv. Hosted Ghana and IMF 3rd PC-PEG Review</li> <li>v. Held Monthly Economy Update Press Briefings</li> <li>vi. Organised Quarterly Roundtables</li> <li>vii. Hosted Mid and End-Year Economic Policy and Coordinating Committee(EPCC)</li> </ul>	<p>18<sup>th</sup> March, 2024</p> <p>28<sup>th</sup> March, 2024</p> <p>4<sup>th</sup>-10<sup>th</sup> April, 2024</p> <p>25<sup>th</sup> Sept- 10<sup>th</sup> October, 2024</p> <p>Feb-December, 2024</p> <p>4<sup>th</sup> July and 10<sup>th</sup> October, 2024</p>

DIVISION	KEY ACTIVITIES	DATES
	<ul style="list-style-type: none"> <li>viii. Published the Petroleum Receipts and Distribution Report for 2nd Quarter of 2024</li> <li>ix. Participated in West Africa Monetary Zone (WAMZ) Meeting</li> <li>x. Hosted the AU Specialised Ministerial Technical Committee Meetings</li> <li>xi. Published 2025 Petroleum Benchmark Revenue Estimation Report</li> </ul>	<p>12<sup>th</sup> June, 2024 &amp; 4<sup>th</sup> December, 2024</p> <p>5<sup>th</sup> July 2024</p> <p>September 09 – 13, 2024</p> <p>15<sup>th</sup> to 17<sup>th</sup> July 2024</p>
<p>4. Financial Sector Division</p>	<ul style="list-style-type: none"> <li>i. Participated in the Afreximbank Annual Meetings</li> <li>ii. Launched the SME-GO programme</li> <li>iii. Signed MoU with EBID to Channel US\$ 200 Million Funding to SMEs</li> <li>iv. Inaugurated of Fiscal Risk Committee</li> <li>v. Chaired the Afreximbank Annual Meeting in Bahamas</li> </ul>	<p>18<sup>th</sup> to 21<sup>st</sup> June 2024</p> <p>16<sup>th</sup> July, 2024</p> <p>14<sup>th</sup> May, 2024</p> <p>12<sup>th</sup> – 15<sup>th</sup> June, 2024</p>
<p>5. Human Capital and Gen. Administration Division</p>	<ul style="list-style-type: none"> <li>i. Launched MoF Ladies Association (MOFLA)</li> <li>ii. Launched Climate Financing Division</li> <li>iii. Held the October Health Awareness Month</li> <li>iv. Organised the Civil Service Week Celebration</li> <li>v. Launched 1<sup>st</sup> Phase of Green Finance Taxonomy at 2024 SDGs Investment Fair</li> <li>vi. Outdoored the New Client Service Area</li> </ul>	<p>31<sup>st</sup> May 2024</p> <p>22<sup>nd</sup> October, 2024</p> <p>28<sup>th</sup> October 2024</p> <p>9<sup>th</sup> October 2024</p> <p>9<sup>th</sup> October 2024</p> <p>24<sup>th</sup> November, 2024</p>
<p>6. External Resource Mobilization and Economic Relations Division</p>	<ul style="list-style-type: none"> <li>i. Participated in the 2024 IMF/World Bank Spring Meetings</li> <li>ii. Participated in the 2024 IMF/World Bank Annual Meetings</li> <li>iii. Signed Ghana -AfDB Signs \$103 Million Grant Facility</li> <li>iv. Signed Ghana, Korea \$2 Billion Deal to Drive Development Agenda</li> <li>v. Attended High-Level Political Forum (HLPF 2024), New York</li> </ul>	<p>12-24<sup>th</sup> April, 2024</p> <p>19<sup>th</sup> to 29<sup>th</sup> October 2024</p> <p>31<sup>st</sup> May, 2024</p> <p>10<sup>th</sup> July 2024</p> <p>8<sup>th</sup> – 18<sup>th</sup> July, 2024</p> <p>10<sup>th</sup> to 28<sup>th</sup> September 2024</p>



DIVISION	KEY ACTIVITIES	DATES
	vi. Participated in the 78 <sup>th</sup> United Nations General Assembly	
7. Policy Coordination, Monitoring and Evaluation Division	Submitted the MOF Annual Progress Report Forwarded 2024 Sector Annual Performance Report to OHCS	31 <sup>st</sup> January, 2024 10 <sup>th</sup> January, 2025
8. Revenue Policy Division	Engaged GRA Officers at the Ports  Published the Survey on Ghana Tax System	28 <sup>th</sup> March, 2024  15 <sup>th</sup> August, 2024
9. Public Investment and Assets Division	Hosted the 2024 Policy and Governance Forum Submitted the 2023 Annual Report on Public Private Partnership Projects  Prepared the Mid and End year reports on Project Concept Note for prefeasibility issued  Participated in the 2024 PIM Conference  Developed a Centralised Inventory of all Ongoing and Planned Public Investment Projects	January, 2024  27 <sup>th</sup> March, 2024  18 <sup>th</sup> July, 2024 and 30 <sup>th</sup> December, 2024  17 <sup>th</sup> October, 2024

2.2 Ministry of Finance's Organogram



- DEPARTMENT AND AGENCIES OF MOF**
- Controller and Accountant General's Department (CAGD)
  - Institute of Accountancy Training (IAT)
  - Public Procurement Authority (PPA)
  - Ghana Infrastructure Investment Fund
  - Ghana Revenue Authority (GRA)
  - Financial Intelligence Centre (FIC)
  - Securities and Exchange Commission (SEC)

### 2.3. Departments and Agencies under Ministry of Finance

Agencies under Ministry of Finance
1. Controller and Accountant General's Department
2. Public Procurement Authority (PPA)
3. Institute of Accountancy Training
4. Ghana Infrastructure Investment Fund
5. Ghana Revenue Authority
6. Financial Intelligence Centre
7. Securities and Exchange Commission

Controller and Accountant General's Department	
<b>Responsibilities:</b>  Chief advisor to the Minister for Finance and the Government on finance and accounting matters	<b>Details of Activities:</b>  The Controller and Accountant- General in his capacity as the Government's Chief Accounting Officer, is expected to: <ul style="list-style-type: none"><li>• Have access at all reasonable times to all files, documents and other records relating to the accounts of every Government department.</li><li>• Receive from Heads of Public Services such information, reports and explanations on all accounting matters necessary for the proper performance of his function.</li><li>• Approve all developmental accounting instructions.</li><li>• Promote the development of efficient accounting system within all Government departments</li></ul>

<b>Public Procurement Authority (PPA)</b>	
<p><b>Responsibilities:</b></p> <p>It is a regulatory body responsible for the effective implementation of the Public Procurement Law in Ghana. The Authority seeks to ensure fairness, transparency and non-discrimination in public procurement in order to promote a competitive local industry and increase the confidence of our varied stakeholders in public procurement processes in the country and beyond</p>	<p><b>Details of Activities:</b></p> <ul style="list-style-type: none"> <li>• Make proposals for the formulation of policies on procurement;</li> <li>• Ensure policy implementation and human resource development for public procurement;</li> <li>• Develop rules, instructions, other regulatory documentation on public procurement and formats for public procurement documentation;</li> <li>• Monitor and supervise public procurement and ensure compliance with statutory requirements;</li> <li>• Have the right to obtain information concerning public procurement from contracting authorities;</li> <li>• Establish and implement an information system relating to public procurement;</li> <li>• Publish by the end of each month a public procurement Bulletin which shall contain information germane to public procurement, including proposed procurement notices of invitation to tender and contract award information;</li> <li>• Assess the operations of the public procurement process and submit proposals to the Board for improvement of the processes;</li> <li>• Present annual reports to the Minister on the procurement processes and advise decentralized Government on procurement;</li> <li>• Facilitate the training of public officials involved in public procurement at various levels;</li> <li>• Organize and participate in the complaints and administrative review procedures in Part Seven;</li> <li>• Plan and co-ordinate technical assistance in the field of public procurement;</li> <li>• Maintain a register of procurement entities and members of and secretaries to tender</li> </ul>

	<p>committees of public procurement entities; and</p> <ul style="list-style-type: none"> <li>• Maintain a database of suppliers, contractors and consultants and a record of prices to assist in the work of procurement entities.</li> </ul>
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Institute of Accountancy Training	
<p><b>Responsibilities of the Agency:</b></p> <p>To provide general and financial management training programme for the civil and public services</p>	<p><b>Details of Activities:</b></p> <ol style="list-style-type: none"> <li>1. Specialized training for specialized needs – (public services) (but their quality makes them attractive to private sector employees as well);</li> <li>2. Provides a platform for constructive comments in public finance and administrative issues;</li> <li>3. Active involvement in training public and private sector accounting/auditing staff;</li> <li>4. Continuous training needs assessment and development of training programmes to suit public private sector reforms; and</li> <li>5. Continuous Professional Development and international affiliation (CPD)</li> </ol>
Ghana Infrastructure Investment Fund	
<p><b>Responsibilities of the Agency:</b></p> <p>GIIF is a body corporate, wholly owned by the Republic of Ghana and established, pursuant to the Ghana Infrastructure Investment Fund Act, 2014, Act 877.</p>	<p><b>Details of Activities:</b></p> <p>The Fund is a permanent capital investment vehicle, initially capitalized at US\$250 million, with a mandate to identify, develop, mobilize and manage investments in a diversified portfolio of infrastructure assets in Ghana, in a profitable and sustainable way.</p> <p>GIIF has used its initial funds and has committed US\$332 million in a portfolio of thirteen (13) infrastructure projects in seven (7) different sectors, including airports, seaports, ICT, energy, hospitality, mining and recently affordable University accommodation. Executing world class projects with local Ghanaian sponsors has been at the heart of</p>

	GILF's philosophy, with every transaction done backing a Ghanaian sponsor.
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<b>Ghana Revenue Authority</b>	
<p><b>Responsibilities of the Agency:</b></p> <p>To ensure maximum compliance with all relevant laws in order to ensure a sustainable revenue stream for government, trade facilitation and a controlled and safe flow of goods across the country's borders</p>	<p><b>Details of Activities:</b></p> <p><b>Domestic Tax Revenue Division (DTRD)</b></p> <p>DTRD is responsible for the collection of both domestic direct and indirect taxes. The Division's core functions are to identify all taxpayers, assess the taxpayer for tax and levies, collect the taxes and levies such as Income Tax, Excise Tax Stamp, Mineral Royalties, Value Added Tax (VAT), National Health Insurance Levy (NHIL), Ghana Education Trust Fund (GETFund), Communications Service Tax (CST) and pay all amounts collected into the Consolidated Fund.</p> <p><b>Taxpayer Segmentation</b></p> <p>We have segmented our varied domestic taxpayers into:</p> <p>Large Taxpayers – These are large and complex organizations and businesses whose annual turnover is over GH¢ 5 million. These businesses are managed by the Large Taxpayer Office (LTO).</p> <p>Medium Taxpayers – These are businesses with an annual turnover of between GH¢ 5 million and GH¢ 90,000. These businesses are managed by fifteen (15) Medium Taxpayer Offices (MTOs) spread across the country.</p> <p>Small Taxpayers – These are small and micro businesses with annual turnover below GH¢ 90,000. There are fifty (50) Small Taxpayer Offices (STOs) spread across the country that cater for the</p>

	<p>special needs of these businesses to ensure that they comply with tax laws at minimal cost.</p> <p><b>Customs Division (CD)</b></p> <p>The Customs Division is responsible for the collection of taxes at the ports, borders and entry points. These include Import Duty, Import VAT, Export Duty, Petroleum Taxes and Import Excise, These taxes and levies are collected on general goods as well as vehicles. The Division also performs a preventive function by patrolling the country's borders and other strategic locations.</p> <p>The Customs Division also performs agency duties on behalf of Ministries, Departments and Agencies. These duties relate to enforcing laws on prohibitions and restrictions of imports and exports, facilitation of international trade, foreign exchange control, public health, security and safety among others.</p> <p><b>Support Services Division (SSD)</b></p> <p>The Support Services Division (SSD) provides administrative and managerial support to DTRD and Customs Division to enable them perform their operational functions efficiently. The Support Service Division includes departments such as Finance, Administration, Human Resource, Training and Information Technology (IT).</p>
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<b>Financial Intelligence Centre</b>	
<p><b>Responsibilities of the Agency:</b></p> <p>The National Centre for the receipt and analysis of suspicious transaction reports and other information relevant to predicate offences of Money Laundering/ Terrorist Financing and Proliferation Financing (ML/TF&amp;P) and</p>	<p><b>Details of Activities:</b></p> <ul style="list-style-type: none"> <li>• Improving Ghana's Anti-Money laundering and combating the Financing of Terrorism (AML/CFT) regime.</li> <li>• Taking profit out of crime</li> <li>• Requesting for information from Accountable Institutions and Designated Non-Financial Businesses and Professions (DNFBPs) in Ghana. The DNFBPs include lawyers, accountants, notaries, auctioneers, religious</li> </ul>

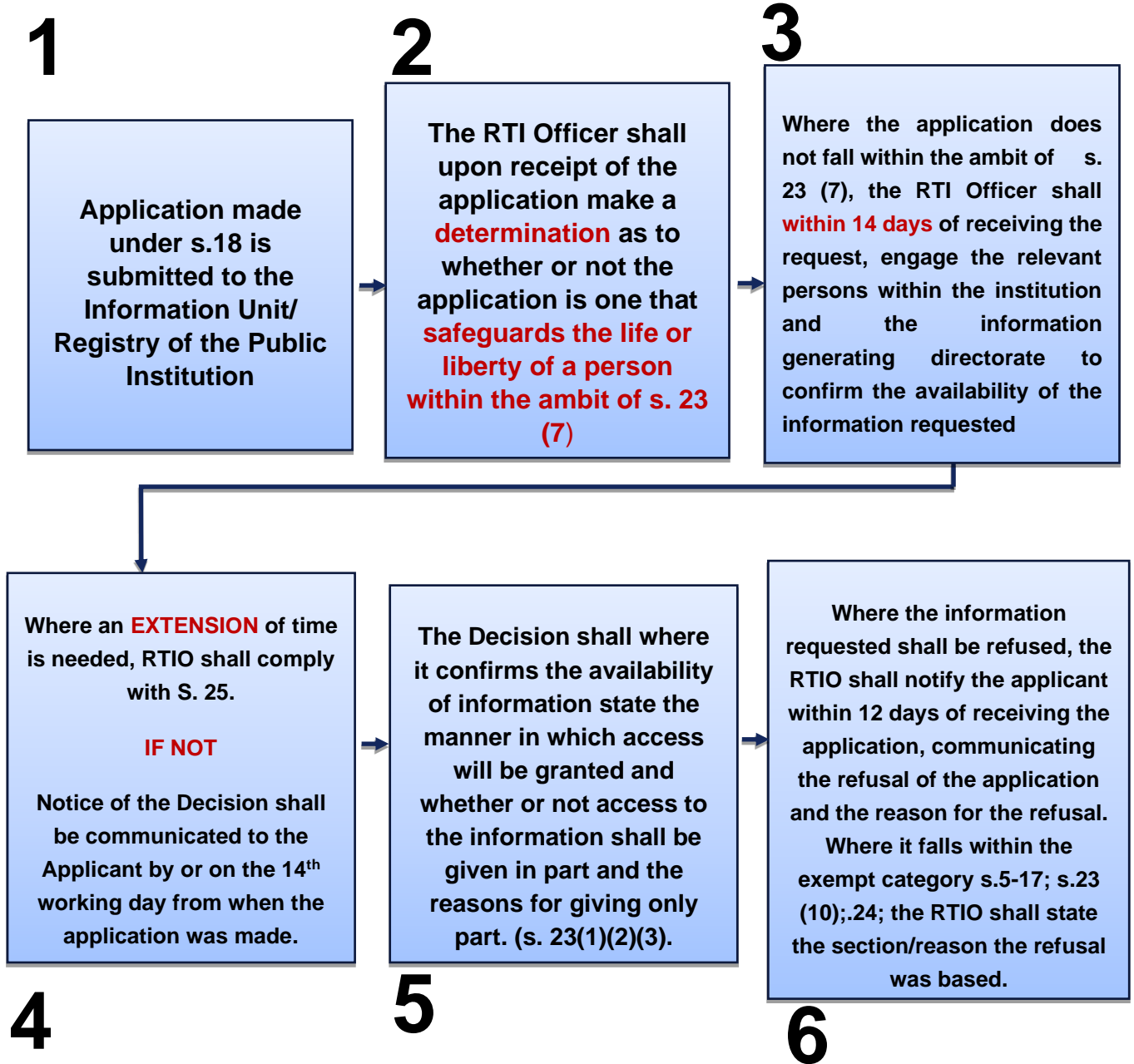
to disseminate actionable intelligence to competent authorities.	bodies, non-governmental organizations, real estate developers or agents, gaming sector, dealers in precious metals and precious stones and dealers in motor vehicles.
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## 2.4 Classes and Types of information

List of various classes of information in the custody of the institution:
<p>Classes of Information</p> <p><b>Primary Information:</b> Original material that has not been interpreted or analyzed. Examples: National Statistical Data, Research articles, Blogs, Websites.</p> <p><b>Secondary Material:</b> Created from primary material, interpreting original material. Examples: National Budget Statements, Review articles, Financial and Economic Data, Publications.</p> <p><b>Tertiary Material:</b> Acts as a tool in understanding and locating information. Examples: Databases, Subject Gateways, Bibliographies.</p>
<p><b>Types of Information Accessible at a fee:</b></p> <p style="text-align: center;">N/A</p>



### 3.0. Processing and Decision on Application – S. 23



## 4.0. Amendment of Personal Record

A person given access to information contained in records of a public institution may apply for an amendment of the information if the information represents the personal records of that person and in the person's opinion, the information is incorrect, misleading, incomplete or out of date.

### 4.1 How to apply for an Amendment

- a. The application should be in writing indicating;
  - Name and proof of identity.
  - Particulars that will enable the records of the public institution identify the applicant
  - The incorrect, misleading, incomplete or the out of date information in the record.
  - Signature of the applicant
- b. For incomplete information claimed or out of date records, the application should be accompanied with the relevant information which the applicant considers necessary to complete the records
- c. The address to which a notice shall be sent should be indicated.
- d. The application can then be submitted at the office of the public institution

## 5.0. Fees and Charges for Access to Information

The Act mandates Parliament in Section 75 to approve a fee that public institutions can charge. However, fees shall apply to only the three circumstances stated below:

- Request for information in a language other than the language in which the information is held. (s.75) (3).
- When request is made for a written transcript of the information, a reasonable transcription cost may be requested by the Information Officer. (s.75) (4).
- Cost of media conversion or reformatting. (s.75) (5).

### Under Section 75 (2), fees are not payable for:

- reproduction of personal information
- information in the public interest
- information that should be provided within stipulated time under the Act
- an applicant who is poor or has a disability
- time spent by the information officer in reviewing the information
- time spent by the information officer to examine and ensure the information is not exempt
- preparing the information

Section 76 subjects the retention of charges received by a public institution to the Constitution. Thus a public institution is authorized to retain charges received under the Act to be used only to defray expenses incurred by the public institution in the

performance of functions under the Act and be paid into a bank account opened for the purpose with the approval of the Controller and Accountant-General.

## 6.0. Appendix A: Standard RTI Request Form

[Reference No.: .....]

### APPLICATION FOR ACCESS TO INFORMATION UNDER THE RIGHT TO INFORMATION ACT, 2019 (ACT 989)



<b>1.</b>	<b>Name of Applicant:</b>			
<b>2.</b>	<b>Date:</b>			
<b>3.</b>	<b>Public Institution:</b>			
<b>4.</b>	<b>Date of Birth:</b>	<b>DD</b>	<b>MM</b>	<b>YYYY</b>
<b>5.</b>	<b>Type of Applicant:</b>	Individual <input type="checkbox"/>	Organization/Institution <input type="checkbox"/>	
<b>6.</b>	<b>TIN Number</b>			
<b>7.</b>	<b>If Represented, Name of Representative:</b>			
<b>7 (a).</b>	<b>Capacity of Representative:</b>			
<b>8.</b>	Type of Identification:	<input type="checkbox"/> National ID	<input type="checkbox"/> Card	<input type="checkbox"/> Passport
	Voter's ID	<input type="checkbox"/>		
	Driver's License			
<b>8 (a).</b>	<b>Id. No.:</b>			
<b>9.</b>	<b>Description of the Information being sought (specify the type and class of information including cover dates. Kindly fill multiple applications for multiple requests):</b>			
<b>10.</b>	<b>Manner of Access:</b>	<input type="checkbox"/> Inspection of Information <input type="checkbox"/> Copy of Information <input type="checkbox"/> Viewing / Listen <input type="checkbox"/> Written Transcript <input type="checkbox"/> Translated (specify language)		

10 (a).	Form of Access:	<input type="checkbox"/> Hard copy <input type="checkbox"/> Electronic copy <input type="checkbox"/> Braille
11.	Contact Details:	<input type="checkbox"/> Email Address _____ <input type="checkbox"/> Postal Address _____ <input type="checkbox"/> Tel: _____
12.	Applicant's signature/thumbprint:	
13.	Signature of Witness (where applicable) <i>"This request was read to the applicant in the language the applicant understands and the applicant appeared to have understood the content of the request."</i>	

## Appendix B: Contact Details of Ministry of Finance's Information Unit (RTI)

**Name of Information Officer:**

**Mrs. Loveridge Ampratwum Okyere**

**+233 302 747 197 (Ext: 1047)**

Email: [rti@mofep.gov.gh](mailto:rti@mofep.gov.gh)

**Postal Address of the Institution:**

**28th February Road, Finance Drive  
P.O. Box MB 40  
Ministry of Finance**

**New Block  
Room 6**

**GA-144-2024  
Osu-Accra**

**Table 1      Acronyms**

<b>Acronym</b>	<b>Literal Translation</b>
<i>RTI</i>	<i>Right to Information</i>
<i>MDA</i>	<i>Ministries, Departments and Agencies</i>
<i>s.</i>	<i>section</i>
<i>MMDAs</i>	<i>Metropolitan, Municipal and District Assemblies</i>
<i>MOF</i>	<i>Ministry of Finance</i>
<i>ESB</i>	<i>Economic Strategy Branch</i>
<i>IMF</i>	<i>International Monetary Fund</i>
<i>AfDB</i>	<i>African Development Bank</i>
<i>ECOWAS</i>	<i>Economic Community of West African States</i>
<i>WAMI</i>	<i>West African Monetary Institute</i>
<i>GOG</i>	<i>Government of Ghana</i>
<i>M&amp;E</i>	<i>Monitoring and Evaluation</i>
<i>BOG</i>	<i>Bank of Ghana</i>
<i>NLA</i>	<i>National Lotteries Authority</i>
<i>PPA</i>	<i>Public Procurement Authority</i>
<i>GCB</i>	<i>Ghana Cocoa Board</i>
<i>GRA</i>	<i>Ghana Revenue Authority</i>
<i>ML/TF&amp;P</i>	<i>Money Laundering/ Terrorist Financing and Proliferation Financing</i>
<i>AML/CFT</i>	<i>Anti-Money laundering and combating the Financing of Terrorism</i>

## Appendix D: Glossary

This Glossary presents clear and concise definitions for terms used in this manual that may be unfamiliar to readers listed in alphabetical order. Definitions for terms are based on section 84 of the RTI Act.

**Table 2**      **Glossary**

<b>Term</b>	<b>Definition</b>
<i>Access</i>	<i>Right to Information</i>
<i>Access to information</i>	<i>Right to obtain information from public institutions</i>
<i>Contact details</i>	<i>Information by which an applicant and an information officer may be contacted</i>
<i>Court</i>	<i>A court of competent jurisdiction</i>
<i>Designated officer</i>	<i>An officer designated for the purposes of the Act who perform similar role as the information officer</i>
<i>Exempt information</i>	<i>Information which falls within any of the exemptions specified in sections 5 to 16 of the Act</i>
<i>Function</i>	<i>Powers and duties</i>
<i>Government</i>	<i>Any authority by which the executive authority of the Republic of Ghana is duly exercised</i>
<i>Information</i>	<i>Information according to the Act includes recorded matter or material regardless of form or medium in the possession or under the control or custody of a public institution whether or not it was created by the public institution, and in the case of a private body, relates to the performance of a public function.</i>
<i>Information officer</i>	<i>The information officer of a public institution or the officer designated to whom an application is made</i>
<i>Public</i>	<i>Used throughout this document to refer to a person who requires and/or has acquired access to information.</i>
<i>Public institution</i>	<i>Includes a private institution or organization that receives public resources or provides a public function</i>
<i>Right to information</i>	<i>The right assigned to access information</i>
<i>Section</i>	<i>Different parts of the RTI Act</i>