



REPUBLIC OF GHANA

MINISTRY OF FINANCE

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Date.....28th.....SEPTEMBER, 2023

CIRCULATION OF THE 2024-2027 BUDGET PREPARATION GUIDELINES

In accordance with Article 179(1) of the 1992 Constitution, Section 20(1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 20(3) of the Public Financial Management Regulations, 2019(L.I. 2378), the 2024-2027 Budget Preparation Guidelines is being circulated to Honourable Ministers, MMDCEs, Heads of Institutions, Chief Directors and members of Budget Committees for your adherence.

2. As you are aware, Ghana is implementing a 3-year IMF-Supported Post COVID-19 Programme for Economic Growth (PC-PEG), which aims to restore macroeconomic stability and debt sustainability, while laying the foundations for higher and more inclusive growth.

3. In line with the above, the expenditure ceilings allocated to Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024-2027 medium-term are aligned with the IMF-Supported PC-PEG.

4. The Guidelines, in view of the expected Medium-Term Fiscal Path, and other ongoing fiscal adjustment measures of Government, for 2024, does not communicate CAPEX (GoG and ABFA) and Development Partner (DP) allocations. This will be communicated later.

5. Accordingly, Principal Account Holders, Principal Spending Officers and their respective Budget Committees are to ensure that budget proposals are within the expenditure ceilings provided.

6. To facilitate the preparation of the 2024-2027 Budget, the Ministry will organise Budget Hearings for Covered Entities as indicated in the Budget Preparation Guidelines. MDAs are to take note of the schedule of Hearings and attend accordingly with all their Agencies and State-owned Enterprises/Public Corporations to assist in the discussions. Further details of the Hearings will be communicated.

7. Principal Spending Officers are required to ensure adherence to the directives outlined in the Guidelines and note that, all correspondence with respect to the development of the 2024 Budget are to be submitted to bdru@mofep.gov.gh

8. Thank you.

**KEN OFORI-ATTA
MINISTER FOR FINANCE**

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REPUBLIC OF GHANA

MINISTRY OF FINANCE

2024-2027 Budget Preparation Guidelines



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Acronyms and Abbreviations

1D1F	One District One Factory
AAP	Annual Action Plan
ABFA	Annual Budget Funding Amount
AfCFTA	African Continental Free-Trade Area
BoG	Bank of Ghana
BOST	Bulk Oil Storage and Transportation Company Limited
CAPEX	Capital Expenditure
CoA	Chart of Accounts
DACF	District Assemblies Common Fund
DCMIS	Development Cooperation Management Information System
DDEP	Domestic Debt Exchange Programme
DP	Development Partner
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GHANEPS	Ghana Electronic Procurement System
GIADEC	Ghana Integrated Aluminium Development Corporation
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GSS	Ghana Statistical Service
IGF	Internally Generated Funds
IMF	International Monetary Fund
KPIs	Key Performance Indicators
LEAP	Livelihood Empowerment Against Poverty
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCDs	Metropolitan, Municipal and District Co-ordinating Directors
MMDCEs	Metropolitan, Municipal and District Chief Executives
MTDP	Medium-Term Development Plan
NACAP	National Anti-Corruption Action Plan
NHIS	National Health Insurance Scheme
NMTDPF	National Medium-Term Development Policy Framework
NTR	Non-Tax Revenue
OCC	Official Creditor Committee
OPEC	Organisation of the Petroleum Exporting Countries
PBB	Programme Based Budgeting
PC-PEG	Post COVID-19 Programme for Economic Growth
PCs	Public Corporations
PFM	Public Financial Management
PIP	Project Implementation Plan
PO	Purchase Order
PoP	Portfolio of Projects

PPA	Public Procurement Authority
RCCs	Regional Coordinating Councils
RFG	Responsive Factor Grant
RIB	Regional Integrated Budget
RPD	Revenue Policy Division
SDGs	Sustainable Development Goals
SHS	Senior High School
SLA	Staff Level Agreement
SOEs	State-Owned Enterprises
SoQ	Seal of Quality
WASH	Water, Sanitation and Hygiene
WEO	World Economic Outlook

SECTION ONE: INTRODUCTION

1. In accordance with Article 179 (1) of the 1992 Constitution, Section 20 of the Public Financial Management Act, 2016 (Act 921) and Section 122 of the Local Governance Act, 2016 (Act 936), the Budget Preparation Guidelines is issued to provide instructions on the processes and procedures for the preparation of the 2024-2027 Budget by Covered Entities specifically, Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs).
2. Subsequently, the Budget Preparation Guidelines will assist Covered Entities in the preparation of their respective 2024-2027 Budgets. The 2024-2027 Budget Guidelines focuses on:
 - Government policies for the medium-term, including the IMF-Supported Post COVID-19 Programme for Economic Growth (PC-PEG);
 - Processes and procedures for the preparation of the 2024-2027 Budget; and
 - Medium-Term Expenditure Ceilings for 2024-2027.
3. Principal Account Holders, Principal Spending Officers and respective Budget Committees are to ensure that all directives outlined in the 2024-2027 budget preparation Guidelines are strictly adhered to.
4. MDAs and MMDAs are to note that, Ghana is implementing a 3-year IMF-supported Post COVID-19 Programme for Economic Growth (PC-PEG) which aims to restore macroeconomic stability and debt sustainability, while laying the foundations for higher and more inclusive growth.
5. The Programme is based on a large and frontloaded fiscal consolidation path with Government targeting a significant improvement in primary balance on commitment basis to 0.5% of GDP in 2024 and 1.5% in 2025, to be maintained thereafter.

Medium-Term Fiscal Path

6. Over the medium term, fiscal consolidation will be a core element of Government's fiscal policy. The IMF-supported PC-PEG is expected to deliver a cumulative fiscal adjustment effort of 5.9 percentage points (ppts) of GDP between 2023 to 2026. Of this adjustment effort, a substantial amount of 3.9 ppts of GDP is expected to be achieved in 2023 with the remaining effort of 2.0 ppts of GDP expected between 2024-2026. As shown in Table 1, the annual fiscal adjustment path under the Programme shows a primary balance on a commitment basis of a deficit of 0.5% of GDP in 2023, a surplus of 0.5% of GDP by 2024 and 1.5% of GDP by 2025-2026. This requires a strong combination of carefully designed fiscal measures (revenue measures, expenditure efficiency and rationalisation measures and prudent debt management strategies to restore fiscal and debt sustainability.

Table 1: Summary of Medium-Term Fiscal Path (% of GDP)

Indicator	2023 Revised Budget	2024	2025	2026
Total Revenue & Grants	15.8	16.7	17.4	18.3
o/w Non-Oil Tax Revenue	12.0	12.9	13.4	14.4
Total Expenditure (Commitment)	21.5	19.7	19.7	20.3
Fiscal Balance (Commitment)	5.7	-3.0	-2.3	-2.0
Primary Balance (Commitment)	-0.5	0.5	1.5	1.5

7. In view of the expected Medium-Term Fiscal Path, and other ongoing fiscal adjustment measures of Government, CAPEX and Development Partner (DP) allocations to MDAs and specific projects in the 2024 Budget, will be communicated later.

Focus of the 2024 Budget and the Medium-Term

8. Government, in line with the IMF-Supported PC-PEG, will continue to implement programmes aimed at restoring macroeconomic stability, achieving debt sustainability, fiscal consolidation, supporting structural reforms and promoting strong and inclusive growth, while protecting the poor and vulnerable. The 2024 Budget will continue to:
- restore and sustain macroeconomic stability;
 - restore public debt sustainability;
 - pursue entrepreneurship and export-led growth strategy through diversification of the economy;
 - implement reforms to encourage private investments, growth and job creation;
 - strengthen social safety nets by mitigating the impact of economic adjustment on the most vulnerable;
 - mobilise more domestic revenue and improve the efficiency of public spending;
 - pursue deep structural reforms to address structural issues;
 - implement exchange rate policies to bolster market confidence; and
 - implement a tight monetary policy regime to preserve financial stability.
9. For the 2024 financial year, Government will continue to prioritise the following programmes:
- implementation of key government programmes in the area of social intervention such as Livelihood Empowerment Against Poverty (LEAP), Capitation Grant, Free SHS, Ghana School Feeding Programme, National Health Insurance Scheme (NHIS), amongst others;
 - growth interventions including promoting entrepreneurship to support private sector development and agriculture using initiatives such as YouStart, GhanaCARES and the Economic Enclave;

- prioritise the completion of ongoing infrastructure, including roads, railways, energy, water and sanitation, health and housing;
- industrialisation drive with emphasis on Strategic Anchor Industries (automotive assembly programme, 1D1F, textiles etc.);
- improving agricultural productivity through modernisation, mechanisation, fisheries and aquaculture development, import substitution and the development of the agricultural value chain;
- investment promotion to attract strategic investment and boost Foreign Direct Investment (FDI) inflows and positioning Ghana to take full advantage of the African Continental Free Trade Area (AfCFTA); and
- export promotion targeted at both traditional and non-traditional export sectors.

SECTION TWO: MACROECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Macro Economic Developments

10. The global economy continues to struggle through a patchy recovery phase following the wave of shocks from the COVID-19 pandemic, the Russia-Ukraine war, and global monetary policy tightening.
11. Amidst this difficult environment, the IMF's July update of the World Economic Outlook (WEO) projects global growth to fall from an estimated 3.5 percent in 2022 to 3.0 percent in both 2023 and 2024. The rise in central bank policy rates to fight inflation continues to weigh on economic activity.
12. In sub-Saharan Africa, growth is projected to decline to 3.5 percent in 2023 before picking up to 4.1 percent in 2024.
13. On the domestic front, the latest estimates from National Accounts Statistics published by Ghana Statistical Service (GSS) in June 2023 show that the overall real GDP growth for the first quarter of 2023 was 4.2 percent, up from 3.0 percent recorded for the same period in 2022. This growth was largely driven by the Services Sector recording a growth of 10.1 percent with some subsectors recording considerable growth including the Public Administration, Defence & Social Security (37.6%), Education (26.0%), Health & Social Work (31.6%), and Information & Communication (18.9%).
14. Headline inflation accelerated further from 42.5 percent in June 2023 to 43.1 percent in July 2023, largely driven by higher food inflation, even though non-food inflation also played a role. Food inflation rose to 55.0 percent in July 2023 from 54.2 percent in June 2023. Similarly, non-food inflation increased to 33.8 percent from 33.4 percent in June 2023.
15. Credit to the private sector showed significant deceleration during the review period, partly on the back of increased perception of credit default risk and weaker capital position of banks, induced by the impact of the Domestic Debt Exchange Programme (DDEP). Annual nominal growth in total outstanding credit decreased to 15.4 percent in June 2023 from 33.3 percent in June 2022 largely reflected in a significant decrease in the growth in credit to the private sector. Growth in the private sector credit slowed to 16.1 percent in June 2023 from 33.7 percent in June 2022. In real terms, credit to the private sector contracted by 18.5 percent, relative to a growth of 3.0 percent, over the same comparative period, reflecting sustained price pressures.
16. Money market interest rates broadly showed mixed trends at the short end of the yield curve. The 91-day and 182-day Treasury bill rates decreased to 21.77 percent and 24.58 percent respectively, in June 2023, from 24.15 percent and 25.55 percent respectively, in the corresponding period of 2022. The rate on the

364-day instrument, however, increased to 28.66 percent in June 2023 from 27.14 percent in June 2022.

17. The trade account recorded a surplus for the period January to June 2023, largely driven by sharp import compression. At the end of June 2023, the trade balance improved significantly to a surplus of US\$1.8 billion, compared with US\$1.5 billion a year earlier, mainly on account of a 13.4 percent decline in imports which outweighed a 7.9 percent drop in export earnings.
18. The trade surplus, together with lower outflows in the investment income from lower external debt service payments due to the debt standstill, resulted in a current account surplus of US\$849.2 million, compared with a US\$1.1 billion deficit recorded a year earlier. Similarly, the capital and financial account recorded reduced net outflow of US\$897.3 million, on the back of lower outflows in the financial accounts.
19. The exchange rate has been less volatile since the beginning of the year at around GH¢11/US\$1. Cumulatively, the Ghana cedi depreciated by 22 percent against the US Dollar compared to about 30 percent by year-end 2022 (after reaching about 54% in Nov. 22). However, excluding the January 2023 depreciation of 20 percent, the cedi has stabilised and depreciated by an impressive 1.8 percent.
20. The implementation of the 2023 Budget from Jan-June indicates a slower pace in expenditure execution relative to revenue shortfall, resulting in an overall budget deficit on commitment basis of GH¢6,302 million (0.8% of GDP), compared to the 2023 H1 Budget deficit target of GH¢28,277 million (3.5% of GDP). The corresponding Primary balance (on commitment basis) was a surplus of GH¢8,842 million (1.1% of GDP), compared to the target of a surplus of GH¢310 million. The cash deficit was GH¢10,341 million (1.3% of GDP), against the 2023 H1 Budget target of GH¢35,494 million (4.4% of GDP). The corresponding primary balance on cash basis was a surplus of GH¢4,804 million (0.6% of GDP), against the 2023 H1 deficit target of GH¢6,908 million (0.9% of GDP). (1.5% of GDP), against a deficit target of GH¢672 million (0.1% of GDP).
21. The provisional debt data as at end-June 2023, indicates an increase in Ghana's central government debt and guaranteed debt amounting to GH¢575,531 million (US\$52,308 million), equivalent to 71.8 percent of GDP.

2023 and Medium-Term Outlook

22. The macroeconomic environment has seen relative stability since the beginning of the year, although domestic and global pressures still exist. This is largely stemming from:
 - the Staff Level Agreement (SLA) reached with the IMF in December 2022, six months after requesting for a Fund-supported programme in July 2022;
 - the passage of bold fiscal measures - both revenues and expenditures - in the 2023 Budget & its subsequent implementation;

- the appropriately tight monetary policies deployed by the BoG since last year to support the fiscal consolidation process towards macroeconomic stability;
 - Ghana's success at completing the entire domestic debt restructuring by end of third quarter;
 - successfully securing financing assurances from Ghana's Paris Club Official Creditor Committee (OCC) on 12th May 2022 under the G20 Common Framework, 5 months after formal request on 13th December, 2023; and
 - securing the approval of the 3-year US\$3bn IMF-supported PC-PEG on 17th May 2023, 5 months after reaching a Staff Level Agreement.
23. These developments, together with the need to align with the Programme targets of the IMF-supported PC-PEG approved by the IMF Executive on Board on 17th May 2023, necessitates a revision to the macroeconomic framework that underpinned the 2023 Budget.
24. Accordingly, the overall Real GDP growth for 2023 has been revised to 1.5 percent from 2.8 percent, while Non-Oil Real GDP has been revised to 1.5 percent from 3.0 percent. These revisions from earlier projections largely reflects GDP performance for the first quarter of 2023, the impact of the fiscal consolidation, debt exchange programme in 2023 and the impact of Russia-Ukraine War. Growth in the medium-term is projected to steadily pick up on the back of the implementation of growth-oriented and structural transformation programmes to complement Government's fiscal adjustment under the IMF-supported Programme. Overall GDP Growth is projected at 2.8 percent, 4.7 percent, and 4.9 percent in 2024, 2025 and 2026, respectively. The corresponding projections for Non-oil Real GDP growth are 2.6 percent for 2024, 4.6 percent for 2025, and 4.9 percent for 2026.
25. Monetary policy in the remainder of 2023 will focus on price stability, with a view to firmly re-anchor inflation expectations and create conditions favourable for growth. Headline inflation is projected to return to the medium-term target band of 8 ± 2 percent by the end of the IMF programme. The upside risks to the inflation projection are food price shocks, pass-through effects of recently implemented revenue measures (income tax, excise duty, and growth and sustainability amendment bills), upward adjustments of utility tariffs, and cuts in crude oil production by OPEC+. These could however be countered by downside risks including the tight monetary policy stance, relative stability in the local currency, impending harvest, and a favourable base drift. Over the Medium-Term, Inflation (end-of-period) is expected to gradually decline from 29.4 percent in 2023 to 15.0 percent in 2024 before converging to the BoG's central target of 8 ± 2 percent from 2025 onwards.
26. The outlook of the banking sector is broadly positive given the measures put in place by Government and the Bank of Ghana through the operationalisation of the Ghana Financial Stability Fund and the planned recapitalisation of banks. This

is expected to bring stability to the banking sector and further strengthen financial intermediation to support the rest of the economy.

27. The improvement in the external sector for the first half of the year will be reinforced by strict implementation of the IMF-supported PC-PEG, especially the fiscal adjustments and structural reforms. In the outlook, the external performance will depend on the successful completion of the debt restructuring programme, easing global financing conditions, and favourable commodity price movements.
28. The 2023 fiscal framework has been revised to fully align with the IMF programme fiscal objectives in terms of primary balance (cash and commitment), revenue path and trajectory of primary expenditures. Consequently, Total Revenue and Grants have been revised to GH¢134,913 million (15.8% of GDP) in 2023, down from the 2023 Budget target of GH¢143,956 million (18.0% of the revised GDP), representing 6.3 percent reduction. Total Expenditure (including payments for the clearance of arrears and discrepancy) has been revised downward by 7.5 percent, amounting to GH¢189,864 million (22.2% of the Revised GDP) from the original budget projection of GH¢205,348 million (25.6% of GDP) largely on the back of reduction in interest payments, foreign-financed CAPEX, and Lower ABFA emanating from lower oil revenue.
29. The Overall balance on commitment basis is a deficit of GH¢48,951 million (5.7% of the revised GDP). The corresponding Primary balance on commitment basis is estimated at a deficit of GH¢4,085 million (0.5% of Revised GDP compared to a deficit of 3.7% of GDP at the end of 2022), down from a surplus of GH¢5,594 million (0.7% of GDP) originally programmed in the 2023 Budget. This fiscal adjustment path for 2023 is now aligned with the IMF-supported PC-PEG and constitutes a year-on-year fiscal adjustment of 3.2 percentage points (ppts) of GDP for 2023 alone compared to an adjustment of 2.0 ppts of GDP in the 2023 Budget.

Medium-Term Fiscal Framework

30. Over the medium term, fiscal consolidation will continue to be a core element of Government's fiscal policy objectives, which aligns with the objective of the IMF-supported Programme.
31. A substantial and front-loaded fiscal adjustment of 3.8 ppts of GDP has started with the 2023 Budget with the remaining 1.3 ppts adjustment to reach the total adjustment of 5.1 ppts of GDP expected between 2024-2026.
32. The fiscal adjustment will be underpinned by enhanced revenue and careful streamlining of public expenditures to ensure efficiency and value for money. All these will be combined with policies that protect vulnerable households and create room for higher social and development spending in the medium-term.

33. With a view to fostering lasting fiscal discipline as well as promoting fiscal policy credibility, Government's fiscal strategy will also include structural reforms to enhance domestic revenue mobilisation (through the Medium-Term Revenue Strategy), strengthen public financial management, and tackle the deep challenges in the energy and cocoa sectors. Government has also launched a comprehensive debt restructuring, including both domestic and external debt, to place debt on a sustainable path.

IMF-Supported PC-PEG, Impact and Requirements for 2024

34. The 3-year US\$3bn IMF-supported Post COVID-19-Programme for Economic Growth (PC-PEG) approved by the IMF Executive Board on 17th May 2023 aims to:
- restore macroeconomic stability and debt sustainability;
 - build resilience through the implementation of wide-ranging and strong structural reforms;
 - lay the foundations for stronger and more inclusive growth, while protecting the poor and vulnerable; and
 - implement a comprehensive debt restructuring programme launched by Government, including both domestic and external debt, to place debt on a sustainable path.
35. Under the IMF-supported PC-PEG, the objectives of the Programme will be achieved through the following key priority interventions:
- large and frontloaded fiscal consolidation to bring public finances back on a sustainable path. The programme envisages a cumulative fiscal adjustment of 5.1 ppts of GDP over the programme period (2023-2026) with a fiscal effort of 3.8 ppts in 2023 alone. The primary deficit on commitment basis will be reduced from 4.3 percent of GDP in 2022 to 0.5 percent in 2023. The fiscal consolidation will be executed by both mobilising more domestic revenue, and improving the efficiency of spending;
 - protect the vulnerable through enhancement of existing social protection programmes, including Livelihood Empowerment Against Poverty (LEAP), National Health Insurance Scheme (NHIS), Capitation Grant, and the School Feeding Programme. The 2023 Budget, for example, doubled the benefits under the LEAP Programme as well as boosted the allocations to the School Feeding Programme;
 - strong and ambitious structural reforms in tax policy, revenue administration, public financial management, financial sector, as well as strong measures to address weaknesses in the energy and cocoa sectors;
 - bring inflation under control through prudent monetary policy including appropriate monetary policy tightening and the elimination of monetary financing of the budget. Containing inflation pressures requires coordination between fiscal policy and monetary policy. The Bank of Ghana is pursuing enhanced flexible exchange rate policies to help rebuild international reserves;

- dedicated focus on preserving financial stability following the Domestic Debt Exchange Programme (DDEP) to support private investment and growth; and
 - pursuing reforms to encourage private investment, strengthen growth, and create more jobs.
36. Government will be monitoring the progress of the implementation of the Programme to ensure that agreed targets under the Programme are respected. One key relevant target that all MDAs, MMDAs and SOEs are expected to respect and commit to the policy on the non-accumulation of arrears and/or payables to suppliers. This remains an integral part of Programme requirements in 2023 and will continue to remain relevant in 2024 and the medium-term.
37. Similarly, all MDAs, MMDAs and SOEs are expected to pursue and complete all structural reforms that have been communicated to them.

Ghana's Debt Restructuring and Implications for 2024 Budget Guidelines

38. The latest update on Ghana's Debt Sustainability Analysis (DSA) thresholds show that Ghana is in debt distress, and the debt is assessed as unsustainable. Overall debt to GDP ratio has risen over the threshold and debt service implications are high with high interest rates and short average maturity profile. Gross financing needs have also remained high and external debt service to revenues and exports are above their respective thresholds in the medium to long term.
39. Arising from this development, Ghana lost international capital market access and domestic bond market proved challenging in providing adequate financing and at a least cost. Consequently, the ongoing debt restructuring with the 2024 growth-enhancing fiscal adjustment is key for debt sustainability in the medium to long term. The debt restructuring covered both domestic and external debt.
40. The Government has been successful in concluding one of the landmark and unprecedented domestic restructuring in Africa. As the Domestic Debt Exchanges Programme is concluded, the Government now looks forward to making progress in the restructuring of external debt, encompassing Eurobonds, commercial loans and bilateral debt.
41. Government requested a debt treatment under the G20 Common Framework initiative. Following from this, an Official Creditors Committee (OCC) was formed in May under the G20 Common Framework, co-chaired by France and China. The OCC delivered to the IMF the financial assurance that they would provide Ghana with a debt treatment that is sufficient to restore the sustainability of our public debt.
42. These ongoing efforts will further strengthen Ghana's financial stability and boost the economic growth prospects. Based on the progress of discussions on the contours of such a treatment, access to External Funded projects disbursements will be made at a later stage.

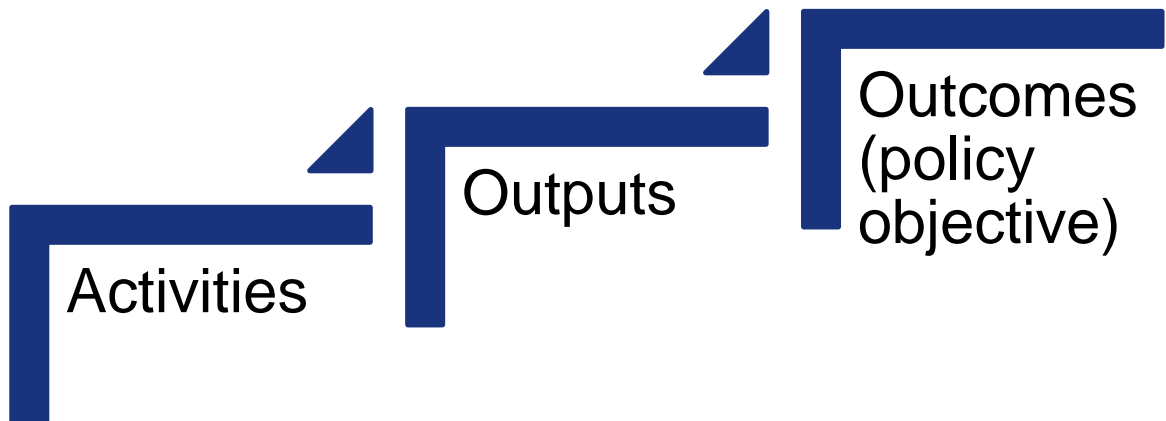
43. As a result, we entreat all Covered entities to prepare their 2024 budget without the Externally funded CAPEX. As and when progress is made in this area, information would be given according.

SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2024-2027 BUDGET

Programme Based Budgeting (PBB)

44. In accordance with Article 179(2)(a) of the 1992 Constitution, the 2024-2027 budget estimates will continue to be developed using the Programme Based Budgeting (PBB) format.
45. Budget programmes of Covered Entities should show evidence of consistency in service delivery in the MDA/MMDA estimates. It should have output indicators that are clearly linked to the outcomes, programme and sub-programme as well as the adopted policy objectives (results framework) as shown in Figure 1

Figure 1: PBB Logical Framework for Budget Programmes



46. Covered Entities are reminded not to change their Programme structure without recourse to the Ministry of Finance. Entities that require changes to their programme structure should request in writing to the Minister for Finance for consideration.

Structure of Programme Based Budget Documents

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

Part A

48. This part should cover the broad strategic role of the Covered Entity, showing a clear linkage between the adopted policy objectives in the National Medium-Term Development Policy Framework (NMTDPF), and their respective mandates.
49. Part A should, therefore, be organised as follows:

- Adopted Policy Objectives in the NMTDPF;
- Goal of the MDA/MMDA;
- Core Functions;
- Policy Outcomes, Indicators, and Targets (as shown in table 1);
- Expenditure Trend (January 2021 to December 2022)
- 2023 Budget Expenditure Performance - January to September (summarised in a tabular form as shown in Table 2); and
- Key Achievements for 2023 (include pictures, if any).

Table 2: Policy Outcome Indicators and Targets

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

Table 3: 2023 Budget Expenditure Performance by Economic Classification

Expenditure Item / Funding Source	2023 Approved Budget	2023 Revised Budget	Releases (End –Sept 2023)	Actual Expenditure	Variance
	A	B	C	D	E=B-C
Compensation of Employees					
GoG					
IGF					
Goods & Services					
GoG					
ABFA					
IGF					
Others (DP Funds)					
CAPEX					
GoG					
ABFA					
IGF					
Others (DP Funds)					
Total					

Part B

- 50. This part of your PBB should focus on the implementation of Government policies through Budget Programmes and Sub-Programmes as well as the respective Results Statements.
- 51. **Budget Programmes and Sub-Programmes** of Covered Entities should provide a brief narrative of the objectives and the major services delivered by their respective budget programmes and sub-programmes.
- 52. **Key Performance Indicators (KPIs):** Based on the implementation of the appropriate standardised operations and projects, KPIs should be tabulated with targets that directly measure the delivery of the stated outputs. Covered Entities should provide actuals for the previous years (2022-2023) as well as projections for 2024-2027 as shown in Table 3. Covered Entities should ensure a linkage between their operations and projects, results statements and their programme and sub-programme objectives.

Table 4: Output Indicators and Targets

Main Outputs	Output Indicator	Past Years				Budget Year 2024	Projections		
		2022		2023			Indicative Year 2025	Indicative Year 2026	Indicative Year 2027
		Target	Actual	Target	Actual				

Part C

53. This part should present the Covered Entities' estimates by programme and sub-programme as well as economic classification. Covered Entities should provide reports generated from the GIFMIS Budget Module (Hyperion) after costing their Budget programmes and sub-programmes.

Part D

54. This part of your PBB presents a tabulated list of your projects for the medium-term. These should be generated from the Public Investment Management System.
55. Soft copies (pdf) of PBB documents for 2023 and previous years have been uploaded on the Ministry of Finance website (www.mofep.gov.gh) for reference. MS Word versions of PBB documents will be made available upon request through bdru@mofep.gov.gh. Covered Entities are expected to review the narratives of their respective programmes and sub-programmes as well as KPIs to reflect current trends and realities.

Budgeting for Compensation of Employees

56. All MDAs are reminded that the freeze on recruitment into the Civil and Public Services is still in force.
57. All MDAs/MMDAs are to budget for Compensation of Employees using the Chart of Accounts (CoA) available at the Ministry of Finance website. The MDAs/MMDAs are required to strictly adhere to the policy directive that staff strength should be kept at the approved levels.
58. The preparation of Categories 2 & 3 Allowance budget of all MDAs/MMDAs should be guided by the revised Administrative Rules and Procedures for Implementing Categories 2 & 3 Allowances in the Public Service.
59. All MDAs are required to submit the following inputs, which will form the basis for discussions during the Budget Hearing:
 - payroll information using tables provided in the schedule of appendices;
 - justification for compensation of employees related allowances;
 - plans for promotions and their cost implications for the budget;
 - new recruitment and their cost implications for the budget, and/ evidence of financial clearance using tables provided in the schedule of appendices; and
 - institutions with IGF staff are required to provide information on them using the template provided on the Ministry of Finance Website.

Budgeting for Recruitment and Replacement

60. Pursuant to section 25(5) of the PFM Act, 2016 (Act 921), all MDAs/MMDAs should obtain financial clearance before recruitment or replacement into the Public Service. Appropriate budgetary allocation must be made for recruitment, re-engagement, and contract appointment. This must be subject to the number of retirees and staff who have exited in the current year.

61. All MDAs/MMDAs must submit a list of people who will retire during the 2024 financial year using the template provided by the Ministry of Finance (Including request for replacement of staff in critical and understaffed institutions).

Budgeting for Goods and Services

62. MDAs/MMDAs are to budget using the CoA and within the ceilings provided in the Appendices. MDAs/MMDAs should give priority to their critical requirements, including the following:
 - **Utilities**, including electricity, water, telephone, and internet charges;
 - **Arrears clearance** using the ceilings provided in the Budget Guidelines
 - **Subscription Payments/Contributions**: All local and international subscription payments/contributions
 - **Property Rate and Rent.**
 - **Services of Private Security**

Budgeting for Capital Expenditure (CAPEX)

63. In view of the expected Medium-Term Fiscal Path, and other ongoing fiscal adjustments of government, CAPEX allocations to MDAs and specific projects in the 2024 Budget, will be communicated later. Once the CAPEX allocations are made, this Guidelines instructions will apply.
64. In that regard, Covered Entities will be required to budget for capital investment projects in accordance with the provisions of the PFM (Public Investment Management) Regulations, L.I. 2411. The Regulation, among others, entreats MDAs to update and prepare Public Investment Plans (PIPs) consistent with their capital expenditure ceiling for the medium-term. In the preparation of the 2024 budget, Covered Entities should budget for the clearance of their arrears within the ceiling provided.

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

65. The PIP is a list of ongoing projects that has been prioritised out of the MDA's Portfolio of Projects (PoP) being executed, and new projects, irrespective of their funding source, that have been prepared, appraised, coded, and issued with a Seal of Quality (SoQ).
66. The PIP, consistent with the Medium-Term Fiscal Framework and Medium-Term Expenditure Framework would be approved by Cabinet in the case of MDAs and the Executive Committees of local government authorities to enable for multi-year expenditure budgeting and commitments with respect to investment projects.
67. The PIP shall form the basis for capital budget discussions at the Budget Policy and Technical Hearings. In this respect, Covered Entities must be guided by the following guidelines in the development of their respective PoP and PIP:

- a. take stock of all ongoing projects with information on their outstanding balances, source of funding, duration of execution and status of completion, etc to develop the PoP;
 - b. identify new projects within the sector that have gone through the project preparation process in line with L.I. 2411, and which are likely to be ready for execution before the passage of the 2024 Budget by Parliament;
 - c. add new projects that have received approval and issued with the SoQ to their PoP;
 - d. select projects from the PoP to develop the PIP by prioritising projects for execution based on the project prioritisation criteria
 - e. prioritisation of new projects as part of the PIP must be done only after the following additional requirement have been met:
 - detailed project designs are completed, and relevant approvals obtained,
 - land for the investment project has been acquired and the corresponding compensation determined, paid and title to the land obtained,
 - social and environmental safeguards have been dealt with, and stakeholder consultations have been conducted; and
 - detailed resource requirements including funding sources and personnel to operationalise are planned for.
68. MDAs must allocate not less than 75 percent of the CAPEX ceiling communicated in this Guidelines to fund selected prioritised projects in the PIP for consideration by MoF. The remaining proportion of the CAPEX may be allocated to fund other capital expenditure including computers, furniture etc where necessary.
 69. Funding allocation to projects must be realistic to ensure that selected projects receive adequate funding allocation to get them completed before allocations are made to new projects to commence.
 70. Covered Entities must ensure that funding allocation to projects in the PIP does not exceed their Capex Budget Ceiling for the 2024 Budget/Fiscal year, as well as that of the medium-term.
 71. Covered Entities must plan the cost of developing an investment project, including the preparation of Pre-Feasibility and Feasibility Study Reports, and budget appropriately for the preliminary studies as part of their annual budget.
 72. Covered Entities must note that projects that are not prioritised and allocated funding within their capital expenditure ceiling, as part of the PIP, would not receive budget appropriation and therefore no release of funds would be made to the project for implementation.
 73. MDAs should note that the appropriated capital investments projects in the PIP will be uploaded onto GIFMIS from where budget implementation and payment

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

Prioritisation and Selection Criteria into the 2024 Public Investment Plan and Budget

74. Covered Entities seeking to select projects from their PoP into PIP for funding within their medium-term expenditure ceiling must do so based on the following criteria:
- prioritise only projects that are aligned to the national and sector development plans and have received commencement;
 - prioritise projects that are 100% complete but have outstanding payment balances;
 - prioritise projects that are 85% complete or more for completion;
 - prioritise projects that require counterpart funding to support development partner-funded projects; and
 - prioritise projects that require complementary works, equipment supply, and some expansion work to become functional and fit for purpose.
75. Update and report on projects in the PoP which could not be allocated funding within the medium-term expenditure ceiling and make recommendation for future execution strategy.

Budgeting for State-Owned Enterprises and Public Corporations

76. State-Owned Enterprises (SOEs) and Public Corporations (PCs), MDAs are required to refer to, and comply with Regulations 193 to 206 of the Public Financial Management Regulation, 2019 (L.I. 2378).
77. SoEs are to implement a cap on salary adjustments of their employees, which should be lower than the negotiated base pay increase on the Single Spine Salary Structure for each year.
78. MDAs are required to provide the following information on SOEs and PCs under their respective Ministries:
- guarantee, and/or any other government support received in 2023; and
 - guarantee, and/or any other government support expected to be received in 2024.
79. Sector Ministers are also required to ensure that the Heads of SOEs and PCs are present at Budget Hearings to assist in the discussions.

Costing of Operations and Projects

80. Costing of operations and projects will be done using the Hyperion. To control the arbitrary pricing regime, Covered Entities should be guided by ***the common user items pricelist*** published by the Public Procurement Authority (PPA).

Limits on Contracting Debt or Guaranteeing Debt by GoG and Public Entities

81. All covered entities and State-Owned Enterprises are to note that there is a limit of a present value of US\$ 66 million for new non-concessional loans expressly on Government Books or guaranteed by Government. For emphasis, debt is defined to include loans, suppliers' credit, and some form of leases.

Specifically, this limit covers the following public entities:

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

Zero Ceiling Limits on Contracting Collateralised Debt by GoG and Public Entities

82. To mitigate fiscal risk to government and ensure effective fiscal consolidation, government has placed a zero ceiling on any collateralised debt over revenue streams or other assets for all covered entities and State-Owned Enterprises such as:

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

Negotiation for a Grant

83. In accordance with Regulation 177 of the PFM, a covered entity, a public corporation of a state-owned enterprise that wishes to obtain a grant shall submit the proposal to the Ministry for consideration and negotiations.

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

84. MDAs shall project and submit their medium-term estimates of Internally Generated Funds (IGFs) to the Revenue Policy Division (RPD) of the Ministry of Finance.
85. In projecting the estimates of IGFs, MDAs shall make use of actual historical data on the frequency or quantity of the goods/services delivered for the past five years (2018-2022) and 2023 annualised monthly actuals as the base year estimate for each good/service and multiply by the prevailing fees/charges for the services, to project the estimates for 2024-2027. Note that, the 2020 fiscal year is an outlier due to the effects of COVID-19 pandemic that year.
86. Projected Internally Generated Funds must be classified into amounts allowed under explicit legislative authorisation to be retained (capped retention where applicable) and amounts to be lodged into the Consolidated Fund by revenue items with the appropriate Chart of Accounts codes.
87. Projected IGFs to be collected in 2024 must be broken down into months and by type of revenue with the appropriate Chart of Accounts codes in the Schedule of Appendices.
88. MDAs are required to submit a trend of the IGF collections for the period 2020 - 2027 by type of revenue as per the templates in the Schedule of Appendices.
89. Projected retention shall be categorised into economic classification as follows:
- Compensation (show authorisation to pay with IGF);
 - Goods and Service; and
 - CAPEX.

Revenue Enhancement/Enforcement Legislative Framework

90. MDAs shall submit measures to improve IGF collections for the medium-term including introduction of new revenue activities and proposals for the review of obsolete rates, fees and charges. Additionally, MDAs that have been authorised under their enabling Acts to charge fees for their services, but which fees have no legal backing under the Fees and Charges (Miscellaneous Provisions) Act, 2022, (Act 1080) are required to submit the fees for inclusion under the Act.
91. MDAs with intentions to rent out their properties, lands and buildings are required to seek approval from the Ministry of Finance in accordance with Section 157(1)(b) of the Public Financial Management Regulations, 2019 (L. I. 2378). The proceeds from such rentals when approved, should be part of their revenue estimates for 2024 and the medium-term. Approval of the Ministry of Finance should be sought for rentals carried out before the coming into force of L.I. 2378.

92. Similarly, MDAs desirous of disposing off their assets, obsolete plants and equipment, including unserviceable vehicles through public auction, are also required to seek approval from the Ministry of Finance consistent with Sections 157 and 158 of the L. I. 2378, and include estimates of the proceeds from the auction as part of their revenue estimates to be lodged into the Consolidated Fund.
93. MDAs that have exceeded their projected NTR/IGF collections in the 2023 financial year are required to include the retained portions of the excess collections as part of the 2024 projected retention for appropriation and utilisation in the 2024 financial year.
94. MDAs must submit the requested information together with the projected estimates and all the assumptions underlying the projections to the Director, Revenue Policy Division (RPD) of MoF, five working days before their scheduled budget hearings.

IGF Indicative Ceilings

95. A breakdown of the 2024 projected retention by economic classification and by MDA has been provided as per Appendix 4 as indicative ceilings to guide the preparation of the IGF expenditure budgets. The 2024 final IGF projections will be agreed with affected MDAs in collaboration with the Ministry of Finance.
96. MDAs are to note that the Internally Generated Funds (IGFs) estimates contained in this Budget guidelines are strictly indicative and will change after the annual revenue projection exercise.

Foreign Finance for Projects / Programmes

97. MDAs / MMDAs and selected SOEs are to note that there is a moratorium and limits on contracting or guaranteeing of external loans by the Central Government for the entire year not exceeding US\$ 80 million.
98. Furthermore, MDAs/MMDAs/SoEs are reminded not to sign any Memoranda of Understanding (MoU) or contracts with Development Partners (DPs) without recourse to the Ministry of Finance as stipulated in Regulation 177 of L.I. 2378.
99. For on-going DP funded projects and programmes, MDAs/MMDAs are requested to adequately budget and report comprehensively on them.
100. MDAs are also to report on all Interim Payment Certificates (IPCs) submitted by the various Contractors working on ongoing foreign finance projects/programmes and are yet to be honoured by the paying Commercial Banks.
101. MDAs/MMDAs are required to adequately budget for all matching (counterpart) funds for projects that require such payments. There will be no special vote for such projects.

102. MDAs are to ensure that all DP funded project data are accurately captured on the Development Cooperation Management Information System (DCMIS), to facilitate mutual tracking and accountability by Government and Development Partners. The DCMIS is accessible online at www.dcmis.mofep.gov.gh/ghana.
103. Failure to fully capture DP inflows in MDA's/MMDA's budget may result in the inability to utilise the funds.

Annual Budget Funding Amount (ABFA)

104. The ABFA allocations are made in line with Section 21(4) of the PRMA, which requires the allocation of not more than 30 percent of ABFA receipts for Goods and Services Expenditure, and at least 70 percent of ABFA receipts to fund public investment expenditure. The ABFA Priority Projects that benefit from allocation in accordance with the Annual Report on the Petroleum Funds include Agriculture, Education and Health Service Delivery, Roads, Rail and Other Critical Infrastructure and Industrial Development.
105. MDAs that receive ABFA allocation should provide a detailed list of the programmes and projects to be funded from the allocation. In the case of on-going projects, information should include contract sum, location of the project, payments to date, stage of completion of the project and allocation for 2024 and the medium term. Where the MDA wants to start a new project, information must be provided on the contract sum and the projected multi-year commitments.

Statutory Funds Expenditure

106. Statutory Fund Agencies are mandated to submit copies of their annual reports and/or any other information to the Minister for Finance in accordance with Section 5(1)(a) of the PFM Act, 2016(Act 921).
107. Participation in the Budget Hearings is obligatory for all Heads of Statutory Fund Agencies collectively with their respective supervising Ministries for effective deliberations on the budget proposals of the individual Funds in pursuant of Regulation 19 of the PFM Regulation, 2019 (L.I. 2378).
108. Consequently, the Fund Managers are requested to provide performance details on the approved allocation formula or programmed expenditures, as the case may be, per the template on the MoF website. Hard copies should be submitted to the Budget Office (Director of Budget, MoF) and soft copies sent electronically to Bpemu@mofep.gov.gh
109. Statutory Funds are to capture the details of their budgetary allocations by economic classification in the Hyperion.

Arrears Clearance and Prevention

110. Cabinet at its 53rd meeting held on Thursday, 29th June 2023, considered and approved for implementation the proposed Arrears Clearance and Prevention Strategy in line with the objectives of Government's Post COVID-19 Programme for Economic Growth (PC-PEG) and the Public Financial Management Act, 2016 (Act 921). MDAs are therefore required to adhere to the outlined measures in the strategy in the preparation and implementation of their budgets.
111. As part of the measures to prevent the accumulation of further arrears, Budget allocations or ceilings would be guided by the MDAs' outstanding commitment before any new commitments are accommodated. The outstanding commitments and claims will be the first charge on the 2024 approved allocations.
112. Starting from the preparation of the 2024 budget, Covered Entities should budget for the clearance of their arrears within the ceiling provided.
113. Covered Entities are requested to report on the status of the clearance of the stock of arrears at the end 2022 and the position of total arrears including unprocessed claims as at end September 2023.
114. The use of the GIFMIS for all transactions and the provisions within the PFM Act and regulations is to be enforced to prevent unbudgeted expenditures or committing government outside their approved limits.
115. All covered entities would be required to be on Ghana Electronic Procurement System (GHANEPS) and subsequently use the system for all Procurements to enhance transparency and efficiency in the procurement of goods, works, consultancy, non-consultancy, and asset disposal.
116. The appropriate sanctions as prescribed in section 98 would be applied for non-compliance with these directives.

Use of GIFMIS Purchase Orders (PO)

117. All contract awards for goods, services and works must be preceded by a GIFMIS generated Purchase Order (PO). MDAs are to note that no contract is valid without a GIFMIS generated Purchase Order and it is an offence under Sub-section 1(b) of Section 98 of the PFM Act and Regulation 72 of the PFM Regulation, 2019, L.I. 2378, to issue any other purchase order outside of the GIFMIS.
118. The Ministry of Finance wish to bring to the attention of all MDAs and MMDAs the offence and penalty indicated in Section 96 of the PFM Act.
119. Section 96 (5) states that *"A person who issues a local purchase order outside the Ghana Integrated Financial Management Information System or any other electronic platform in use by Government, commits an offence and where no*

penalty is provided for the offence, is liable on summary conviction to a fine of not less than one hundred and fifty penalty units and not more than two hundred and fifty penalty units or to a term of imprisonment of not less than six months and not more than two years or to both”.

Multi-Year Budget Commitment

120. MDAs are advised not to make multi-year commitment without the prior written approval of the Minister responsible for Finance as contained in the PFM Act, 2016 (Act 921), section 33 on multi-year commitment.
121. MDAs that have prior written approval of the Minister for Finance to initiate any multi-year commitment should include a statement of the multiple year commitments to be made by Government in the financial year, which shall include a legally-binding ceiling on such commitments.

Tax Incentives and Exemptions

122. MDAs should not grant tax incentives to investors, contractors and other stakeholders without the consent of the Minister for Finance. MDAs are reminded that it is only Parliament with the advice of the Minister for Finance that can grant tax incentives, including tax exemptions and waivers.
123. Any MDA that seeks to make a provision for tax exemptions/incentives in a contract, loan or international agreement should apply to the Minister for Finance for consideration.

OTHER BUDGET PREPARATION INSTRUCTIONS

Cash Plans

124. To improve cash flow forecast, covered entities are required to capture their cash plans on the cash plan template on the MoF website and submit their signed copies to the Budget Office (Director of Budget, MoF) and the MS Excel soft copy sent electronically to Bpemu@mofep.gov.gh. This is in line with Regulation 62 (2 & 3) of the Public Financial Management Regulations 2019, (L.I. 2378).

Procurement plans

125. Procurement plans should be submitted to the Public Procurement Authority (PPA).
126. Covered entities should ensure that the cash plans are not skewed towards any month or quarter. However, covered entities with high seasonality in their operations and activities including spending, should reflect this in their cash plan.

Judgement Debts

127. Judgement Debts represent a significant risk to effective budget implementation. MDAs that incur Judgement Debts will bear the full cost of the debt which will be charged to their respective budget. In addition, a Public Officer, whose negligence

or misconduct results in Judgement debts will be liable under sections 96, 97 and 98 of the Public Financial Management Act, 2016 (Act 921).

Sustainable Development Goals (SDGs)

128. MDAs/MMDAs are to note that the Sustainable Development Goals (SDGs) targets are aligned to the National Medium Term Development Framework (NMTDPF) and has been included in the Chart of Accounts (CoA). The policy objectives contained in the NMTDPF are now tracked as SDG targets in the GIFMIS Budget Module (Hyperion). MDAs/MMDAs should ensure that the right SDG targets relating to their operations are selected and costed during budgeting.

Anti-Corruption

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

Climate Change/Gender Mainstreaming

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

Exchange Rate

131. MDAs whose estimates involve the use of foreign currency should employ the prevailing inter-bank exchange rates at the time of budget preparation. Entities are also reminded to budget for bank charges associated with the transfer of foreign currency.

MDAs Budget Production / Preparation Workshop

132. Production workshops will be held for MDAs. The workshops will train selected members of budget committees on the instructions and processes for preparing the 2024-2027 budget. The workshop will also discuss emerging issues in relation to current developments and the focus of government for the 2024-2027 budget.
133. Further details of the Budget Production Workshops would be communicated to the MDAs.

MDAs 2024 Budget Proposals and Hearings

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

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

135. The 2024-2027 Budgets of Regional Co-ordinating Councils (RCCs) and MMDAs should be guided by the processes as outlined in the 2024-2027 Budget Preparation Guidelines in addition to the following specific instructions. The Budget Committees of RCCs and MMDAs should consequently, note for application and compliance.
136. To ensure consistency with the legal and regulatory frameworks the Budget Committees of RCCs and MMDAs are to ensure strict adherence to the appropriate provisions of the PFM Act 2016, (Act 921), the PFM Regulations, 2019 (L.I. 2378), PFM (Public Investment Management) Regulations 2020 (L.I. 2411) and the Local Governance Act 2016, (Act 936) in the preparation of the budget. Furthermore, the Revised Composite Budget Manual, Programme Based Budgeting Manual, the Fee Fixing Guidelines and the Internally Generated Fund (IGF) Strategy and Reference Guide should also serve as a complementary resource for the preparation of the budget.
137. RCCs and MMDAs should ensure that the approved standardised operations and projects are strictly used in budgeting for Goods and Services and Capital Expenditure under all sources of funds (GoG, DP and IGF). In prioritising expenditures, Government Flagship Projects and Programmes as well as Development Partners Funded Projects and Programmes for which funding will expire in 2023 should be given priority and mainstreamed to ensure sustainability.
138. MMDAs should continue to use the revised Budget Programme Structure (that integrates the established four Departments under the Second and Fourth Schedules of Act 936) in the preparation of the 2024-2027 Budget Estimates and the Programme Based Budget document.

Regional Budget

139. In line with Section 200 of the Local Governance Act 2016, (Act 936), Regional Co-ordinating Councils (RCCs) are required to prepare and submit their Regional Integrated Budget (RIB) for approval. The RIB should cover the budgets of the Office of the Regional Co-ordinating Council and include the aggregate revenue and expenditure of the departments and organisations under the Regional Co-ordinating Council, as well as the annual monitoring and evaluation plans and programmes. RCCs are to ensure strict compliance to this provision and that the RIB shall constitute the approved budget for implementation by all RCCs.

Revenue

Inter-Governmental Transfers

140. Budget ceilings have been provided in the 2024-2027 Budget Preparation Guidelines for the RCCs and their Departments as well as for Departments of the Assembly (Agriculture, Feeder Roads, Roads, Human Resource, Statistics, Legal and Social Welfare and Community Development, Works etc.). The ceilings are to be strictly applied as given, however, ceilings provided for District Assemblies Common Fund (DACF) are indicative and should only act as a guide in planning and preparing the budget. MMDAs are to apply the ceilings in addition to historical data on DACF applicable to the MMDA and note that the Administrator of DACF will communicate the final ceilings for DACF.

Internally Generated Funds (IGF)

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

Development Partner Fund

143. All MMDAs are to ensure that all expected DP support are captured in the budget to facilitate implementation of programmed activities. This should include both direct and indirect interventions to the Assembly.

Expenditure Budgeting

Budgeting for Compensation of Employees

144. RCCs and MMDAs are required to review their nominal and payroll data on all staff taking into consideration staff on transfer, separated staff etc. as per Appendix 5. This information should be presented at the regional budget hearings and subsequently submitted to MoF.
145. MMDAs should also produce a list of all revenue collectors categorised into those paid by the Assembly (IGF) and those on central government payroll together

with their salaries. The Human Capital Manager deployed to all MMDAs should be used in estimating the compensation of Employees budget.

Budgeting for Use of Goods and Services

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

Budgeting for Capital Expenditure

147. Capital expenditure budgeting shall only be done for projects that forms part of the updated Public Investment Plans (PIP) of local government authorities. RCCs and MMDAs are therefore to prioritise on-going projects and complete projects that may have some outstanding payment balances that require payment. MMDAs are to note that, new projects can be budgeted for only after the necessary expert appraisal and justification for the project have been made through the development of a Project Concept Note (PCN) which is approved by the relevant Regional Planning Coordinating Unit (RPCU) for inclusion into the MMDA's PIP. The PIP must therefore inform the Annual Action Plan, based on which the medium-term budget ceiling is allocated. MMDAs must be careful to allocate at least 75 percent of the CAPEX budget to physical infrastructure projects. The remaining portion may be allocated to other capital expenditures such as acquisition of computer and accessories and other office facilities. MMDAs are to invest part of their resources in income generating activities to expand their local economy.. The PIPs shall inform the capital expenditure discussions at the budget hearing.

MPs Common Fund

148. All MMDAs should write officially to their MPs within their areas to ensure that appropriate provisions are made for the utilisation of the MPs Common Fund in line with the budget classification and the chart of accounts. This is to ensure smooth implementation of the MPs programmed activities on the GIFMIS Financials as required by the PFM Act, 2016 (Act 921) and the PFM Regulation LI 2378.

Budgeting for Sanitation Management

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

by making enough budgetary allocations to continue the implementation of the projects.

Budgeting for Integrate Social Services

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

Budgeting for the Sub Structures

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

Budgeting for Preparation of the Medium-Term Development Plan

152. MMDAs are required to make budgetary allocations to facilitate the preparation of the Medium-Term Development Plan (MTDP), the Annual Action Plan (AAP) and the Annual Budget. MMDCDs are to ensure that, resources are made available for the delivery of this critical assignment as part of the financial management practices.

Operationalisation of Audit Committees

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

Budgeting for Protocol Services

154. RCCs and MMDAs should make adequate provision for protocol services to avoid budget overruns and frequent supplementary budget.

Use of GIFMIS

155. MMDAs are reminded that the use of the Ghana Integrated Financial Management Information System (GIFMIS) for processing of all financial transactions is a legal requirement under section 25(6) of the Public Financial Management Act, 2016 (Act 921) and regulations 13 and 14 of PFM Regulation, L.I. 2378 and as such should be strictly complied with. Consequently, MMDCs/MMDCDs as well as Finance Officers are cautioned and reminded that failure to properly use the GIFMIS to conduct financial transactions of their respective institutions comes with corresponding sanctions as stipulated in section 98(1) (b) of the Act.
156. In addition, the Regional Administration of RCCs and its departments should also strictly adhere to the use of the GIFMIS in all financial transactions and for all

sources of funds. All Regional Ministers and Chief Directors of RCCs are to take note of this and ensure compliance.

157. To enhance the use of the GIFMIS, RCCs/MMDAs should make provision for the procurement of internet boosters where necessary from relevant network providers in their districts. Institutions experiencing challenges with the usage of the system are also encouraged to contact the GIFMIS Secretariat for assistance.

MMDA Budget Hearings

158. Regional Budget Hearings will be conducted for all MMDAs between 10th to 22nd September, 2023. The regional hearings will provide the opportunity to quality assure the budget and also validate the linkage between the budget, NMTDPF and the DMTDP. In line with Act 936, MMDAs are to ensure that all Heads of Departments (Agriculture, Social Welfare and Community Development, Roads, Works, Human Resource, Statistics among others) participate fully during the Hearings. The Regional Ministers will be required to chair the Budget Hearings.

Budget Approval/Submission

159. MMDA budgets should be approved by the General Assembly and subsequently submitted through the RCCs to the Ministry of Finance by 30th September, 2023 and should be duly endorsed by the Presiding Member and the MMDCD.
160. RCC Budget Committees should support MMDAs to prepare the 2024 Budget as well as collate and co-ordinate all revenue and expenditure estimates of all MMDAs. Information on the above, should be presented at the regional budget hearings and subsequently presented to the Ministry of Local Government, Decentralization and Rural Development, with a copy to Ministry of Finance.
161. Honourable Regional Ministers, Chief Directors, MMDCEs and MMDCDs should adopt cost effective and efficiency savings measures in preparing the 2024-2027 budget to enable government derive maximum results from the various interventions currently rolled out for implementation as well as improve service delivery at the MMDA level.

SECTION FIVE: CONCLUSION

162. Honourable Ministers, MMDCEs, Heads of Institutions and Chief Directors, are entreated to take possession and lead the budget preparation process to ensure that all Government's priority programmes are fully captured within the approved expenditure ceilings provided in preparing their respective budgets.
163. The Ministry of Finance will continue working with key stakeholders to develop a comprehensive budget towards achieving a sustainable and broad-based economic growth by making investments that will boost the economy and provide jobs for our youth.
164. Pursuant to the PFM Act 2016, (Act 921) and the PFM Regulations 2019, (L.I 2378), all stakeholders including MDAs/MMDAs are reminded to be guided by the legal provisions during the 2024 Budget preparation process towards the presentation of the Budget to Parliament not later than 15th November, 2023.

APPENDICES

Appendix 1: Schedule of Appendices and Templates

No.	Description	Remarks
1.	Schedule of Appendices and Templates	Attached as Appendix 1
2.	Schedule of MDA Budget Hearings	Attached as Appendix 2
3.	2023 Provisional Ceilings – OLGS and RCCs	Attached as Appendix 3A
4.	MMDA Provisional Budget Ceilings	Attached as Appendices 3B-3Q
5.	MDA Budget Provisional Ceilings	Attached as Appendices 4A-7D
6.	Compensation of Employees – Nominal Roll	Template available at: http://mofep.gov.gh
7.	Compensation of Employees – Allowances (IGF)	Template available at: http://mofep.gov.gh
8.	Compensation of Employees – Financial Clearance Reporting Form	Template available at: http://mofep.gov.gh
9.	Compensation of Employees – Retirees for 2022	Template available at: http://mofep.gov.gh
10.	Compensation of Employees – Request for Financial Clearance	Template available at: http://mofep.gov.gh
11.	Non-Tax Revenue/ IGF – 2022 Monthly Projected Collections	Template available at: http://mofep.gov.gh
12.	Non-Tax Revenue/ IGF – Collection Trend (2018-2025)	Template available at: http://mofep.gov.gh
13.	Non-Tax Revenue/ IGF– Breakdown of Expenditure to be Incurred from Retained IGF	Template available at: http://mofep.gov.gh
14.	MDA Cash Plan Template - Summary	Template available at: http://mofep.gov.gh
15.	MDA Cash Plan Template – Key Policy Initiatives (Goods & Services and CAPEX)	Template available at: http://mofep.gov.gh
16.	MDA Cash Plan Template – Excluding Key Policy Initiatives (Goods & Services)	Template available at: http://mofep.gov.gh
17.	MDA Cash Plan Template – Excluding Key Policy Initiatives (CAPEX)	Template available at: http://mofep.gov.gh
18.	Climate Change Expenditure Tracking	Template available at: http://mofep.gov.gh
19.	Chart of Accounts	Template available at: http://mofep.gov.gh
20.	SDG Manual	Template available at: http://mofep.gov.gh
21.	Standardised Operations & Projects	Details available at: http://mofep.gov.gh
22.	Template For Projects to Be Funded Under ABFA	Template available at: http://mofep.gov.gh
23.	Public Investment Plan (PIP) For On-Going Projects for the MTEF (2024-2027)	Template available at: http://mofep.gov.gh
24.	Proposed New Projects for the MTEF (2024-2027)	Template available at: http://mofep.gov.gh
25.	Revised Administrative Rules and Procedures for Implementing Categories 2 And 3 Allowances in The Public Service	Details available at: http://mofep.gov.gh

Appendix 2: Schedule of MDA Budget Hearings

Schedule of MDA Budget Hearings for the 2024-2027 Budget Statement and Economic Policy (10th Oct. 2023 - 17th Oct. 2023)

Date	Time	Chairperson: Hon. Mohammed Amin Adam Co-Chairperson: CD (Ms. Eva Esselba Mends)	Chairperson: Hon. Abena Osei Asare. Co-Chairperson: Stella Dede Williams	Chairperson: Hon. Dr. John Kumah Co-Chairperson: The Head of Civil Service
		Moderator: Dr. Nii Noi Ashong	Moderator: Group Head, BMR;	Moderator: Group Head (BDI);
		Panel: Dir. TDMD; Ag. Dir. Budget; Dir. HCGAD; Dir. RPD; MDA Sector Head, MDA Schedule Officer, BDRU Rep.	Panel: Dir. ERMERD; Dir. Legal; Dir. FSD; MDA Sector Head; Head CPMU; Head FDU; MDA Schedule Officer, BDRU Rep	Panel: Dir.-Gen. NDPC; Dr. Alhassan Iddrisu; Dir. PIAD; Dir. PCMED; Head. BDRU; Ernestina Swatson, MDA Sector Head; MDA Schedule Officer, BDRU Rep.
		3 rd Floor Conf. Room	1 st Floor Conf. Room	Annex E (new) Conf. Room
Tues. 10 th Oct. 2023	9:00am	Ministry of Defence	Office of Government Machinery	Ministry of Railways Development
	11:30am	Legal Aid Commission	Ministry of Employment and Labour Relations	Ministry of Youth and Sports
	2:30pm	Ministry of The Interior	Ministry of Local Gov't, Decentralization and Rural Dev't (incl. Office of the Head of Local Government Service)	Ministry of Communication & Digitalization
Wed. 11 th Oct. 2023	9:00am	Ministry of Energy	Ministry of Foreign Affairs and Regional Integration	National Media Commission
	11:30am	Ministry of Fisheries and Aquaculture Dev't	Ministry of Gender, Children and Social Protection (incl. Ghana School Feeding Programme & Livelihood Empowerment Against Poverty)	Ministry of Transport
	2:30pm	Ministry of Food and Agriculture	Office of the Attorney-General and Ministry of Justice	Ministry of Sanitation and Water Resources
Thur. 12 th Oct. 2023	9:00am	Ministry of Roads and Highways	Ministry of Health	Office of the Head of Civil Service

Date	Time	Chairperson: Hon. Mohammed Amin Adam Co-Chairperson: CD (Ms. Eva Esselba Mends)	Chairperson: Hon. Abena Osei Asare. Co-Chairperson: Stella Dede Williams	Chairperson: Hon. Dr. John Kumah Co-Chairperson: The Head of Civil Service
		Moderator: Dr. Nii Noi Ashong	Moderator: Group Head, BMR;	Moderator: Group Head (BDI);
		Panel: Dir. TDMD; Ag. Dir. Budget; Dir. HCGAD; Dir. RPD; MDA Sector Head, MDA Schedule Officer, BDRU Rep.	Panel: Dir. ERMERD; Dir. Legal; Dir. FSD; MDA Sector Head; Head CPMU; Head FDU; MDA Schedule Officer, BDRU Rep	Panel: Dir.-Gen. NDPC; Dr. Alhassan Iddrisu; Dir. PIAD; Dir. PCMED; Head. BDRU; Ernestina Swatson, MDA Sector Head; MDA Schedule Officer, BDRU Rep.
		3 rd Floor Conf. Room	1 st Floor Conf. Room	Annex E (new) Conf. Room
	11:30am	National Development Planning Commission	Ghana Audit Service (Consultation)	Ministry of Parliamentary Affairs
	2:30pm	Ministry of Trade and Industry	National Labour Commission	Ministry of Education
Frid. 13 th Oct. 2023	9:00am	Ministry of Env. Science, Tech. and Innovation	Ministry of Finance (Incl. GhanaCares & YouStart)	Public Services Commission
	11:30am	Office of the Special Prosecutor	Electoral Commission	Ministry of Tourism, Arts and Culture
	2:30pm	Ministry of Lands and Natural Resources	Commission on Human Rights and Administrative Justice (Consultation)	Ministry of Information and Right to Information Commission
Tue. 17 th Oct. 2023	9:00am	Ministry of Works and Housing	Judicial Service of Ghana (Consultation)	National Commission for Civic Education
	11:30am	Ministry of National Security	Parliament of Ghana (Consultation)	Ministry of Chieftaincy and Religious Affairs

Appendix 3A: 2024 Indicative Ceilings (GH¢)– OLGs and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
1	OHLGS	7,509,950.00	2,376,500	
2	GREATER ACCRA RCC	13,644,665.33	835,743.00	-
	Office of Regional Coordinating Council	4,774,280	556,442.00	
	Budget	1,181,365	53,835.00	
	Agriculture Department (RADU)	1,019,313	37,837.00	
	Social Welfare	563,363	33,831.00	
	Community Development	302,634	33,831.00	
	Public Works Department	1,528,954	22,480.00	
	Feeder Roads	1,260,299	22,480.00	
	Parks and Gardens	1,827,352	22,480.00	
	Environmental Health	915,301	30,047.00	
	Rural Housing	271,804	22,480.00	
3	VOLTA RCC	11,237,774	692,655	-
	Office of Regional Coordinating Council	4,688,424	445,157.00	
	Budget	250,202	51,192.00	
	Agriculture Department (RADU)	1,669,223	33,831.00	
	Social Welfare	1,173,780	30,047.00	
	Community Development	266,329	30,047.00	
	Public Works Department	1,187,284	18,918.00	
	Feeder Roads	1,041,149	18,918.00	
	Parks and Gardens	254,265	18,918.00	
	Environmental Health	570,103	26,709.00	
	Rural Housing	137,014	18,918.00	
4	OTI RCC	3,557,607	692,655	-
	Office of Regional Coordinating Council	1,512,871	445,157.00	
	Budget	169,368	51,192.00	
	Agriculture Department (RADU)	295,347	33,831.00	
	Social Welfare	239,028	30,047.00	
	Community Development	169,719	30,047.00	
	Public Works Department	294,617	18,918.00	
	Feeder Roads	186,745	18,918.00	
	Parks and Gardens	309,727	18,918.00	
	Environmental Health	306,533	26,709.00	
	Rural Housing	73,652	18,918.00	
5	EASTERN RCC	13,752,023	881,135	-
	Office of Regional Coordinating Council	4,322,659	566,442.00	
	Budget	278,838	89,227.00	
	Agriculture Department (RADU)	1,405,087	37,837.00	
	Social Welfare	3,532,310	33,831.00	
	Community Development	684,352	33,831.00	
	Public Works Department	1,191,662	22,480.00	
	Feeder Roads	1,261,561	22,480.00	
	Parks and Gardens	815,943	22,480.00	
	Environmental Health	145,740	30,047.00	
	Rural Housing	113,870	22,480.00	
6	CENTRAL RCC	8,749,827	830,874	-
	Office of Regional Coordinating Council	3,525,262	544,184.00	
	Budget	337,876	61,224.00	
	Agriculture Department (RADU)	1,290,036	37,837.00	
	Social Welfare	781,827	33,831.00	
	Community Development	443,824	33,831.00	
	Public Works Department	1,072,282	22,480.00	
	Feeder Roads	997,649	22,480.00	
	Parks and Gardens	49,639	22,480.00	
	Environmental Health	202,344	30,047.00	
	Rural Housing	49,090	22,480.00	

Appendix 3A: 2024 Indicative Ceilings (GH¢)– OLGs and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
7	WESTERN RCC	9,453,089	697,106	-
	Office of Regional Coordinating Council	3,639,889	445,157.00	
	Budget	450,407	56,643.00	
	Agriculture Department (RADU)	977,688	33,831.00	
	Social Welfare	1,319,421	30,047.00	
	Community Development	487,595	30,047.00	
	Public Works Department	895,480	18,918.00	
	Feeder Roads	768,436	18,918.00	
	Parks and Gardens	699,747	18,918.00	
	Environmental Health	121,789	25,709.00	
	Rural Housing	92,638	18,918.00	
8	WESTERN NORTH RCC	3,396,754	697,655	-
	Office of Regional Coordinating Council	1,352,018	445,157.00	
	Budget	169,368	56,192.00	
	Agriculture Department (RADU)	295,347	33,831.00	
	Social Welfare	239,028	30,047.00	
	Community Development	169,719	30,047.00	
	Public Works Department	294,617	18,918.00	
	Feeder Roads	186,745	18,918.00	
	Parks and Gardens	309,727	18,918.00	
	Environmental Health	306,533	26,709.00	
	Rural Housing	73,652	18,918.00	
9	ASHANTI RCC	17,068,436	934,498	-
	Office of Regional Coordinating Council	7,732,426	556,441.00	
	Budget	644,774	110,323.00	
	Agriculture Department (RADU)	2,657,501	80,104.00	
	Social Welfare	186,343	33,831.50	
	Community Development	785,486	33,831.00	
	Public Works Department	1,642,609	22,480.00	
	Feeder Roads	1,299,035	22,480.00	
	Parks and Gardens	1,819,270	22,480.00	
	Environmental Health	154,682	30,047.00	
	Rural Housing	146,310	22,480.00	
10	BONO RCC	12,422,700	692,655	-
	Office of Regional Coordinating Council	4,680,493	445,157.00	
	Budget	352,455	51,192.00	
	Agriculture Department (RADU)	82,022	33,831.00	
	Social Welfare	1,962,145	30,047.00	
	Community Development	588,852	30,047.00	
	Public Works Department	1,399,717	18,918.00	
	Feeder Roads	1,358,378	18,918.00	
	Parks and Gardens	1,258,097	18,918.00	
	Environmental Health	548,589	26,709.00	
	Rural Housing	191,953	18,918.00	
11	BONO EAST RCC	4,361,871	692,655	-
	Office of Regional Coordinating Council	2,317,135	445,156.00	
	Budget	169,368	51,192.00	
	Agriculture Department (RADU)	295,347	33,831.50	
	Social Welfare	239,028	30,047.00	
	Community Development	169,719	30,047.00	
	Public Works Department	294,617	18,918.00	
	Feeder Roads	186,745	18,918.00	
	Parks and Gardens	309,727	18,918.00	
	Environmental Health	306,533	26,709.00	
	Rural Housing	73,652	18,918.00	
12	AHAFO RCC	3,396,754	692,655	-
	Office of Regional Coordinating Council	1,352,018	445,157.00	
	Budget	169,368	51,192.00	
	Agriculture Department (RADU)	295,347	33,831.00	
	Social Welfare	239,028	30,047.00	
	Community Development	169,719	30,047.00	
	Public Works Department	294,617	18,918.00	
	Feeder Roads	186,745	18,918.00	
	Parks and Gardens	309,727	18,918.00	
	Environmental Health	306,533	26,709.00	
	Rural Housing	73,652	18,918.00	

Appendix 3A: 2024 Indicative Ceilings (GH¢)– OLGs and RCCs

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
13	NORTHERN RCC	11,597,179	725,151	-
	Office of Regional Coordinating Council	4,812,225	445,154.00	
	Budget	264,776	54,753.00	
	Agriculture Department (RADU)	2,229,562	37,615.00	
	Social Welfare	319,661	33,831.00	
	Community Development	625,697	33,831.00	
	Public Works Department	1,461,512	22,480.00	
	Feeder Roads	978,623	22,480.00	
	Parks and Gardens	332,970	22,480.00	
	Environmental Health	355,665	30,047.00	
	Rural Housing	216,487	22,480.00	
14	NORTH EAST RCC	3,396,754	768,331	-
	Office of Regional Coordinating Council	1,352,018	489,669.00	
	Budget	169,368	53,418.00	
	Agriculture Department (RADU)	295,347	37,615.00	
	Social Welfare	239,028	33,831.00	
	Community Development	169,719	33,831.00	
	Public Works Department	294,617	22,480.00	
	Feeder Roads	186,745	22,480.00	
	Parks and Gardens	309,727	22,480.00	
	Environmental Health	306,533	30,047.00	
	Rural Housing	73,652	22,480.00	
15	SAVANNAH RCC	3,557,607	766,331	-
	Office of Regional Coordinating Council	1,512,871	489,669.00	
	Budget	169,368	51,418.00	
	Agriculture Department (RADU)	295,347	37,615.00	
	Social Welfare	239,028	33,831.00	
	Community Development	169,719	33,831.00	
	Public Works Department	294,617	22,480.00	
	Feeder Roads	186,745	22,480.00	
	Parks and Gardens	309,727	22,480.00	
	Environmental Health	306,533	30,047.00	
	Rural Housing	73,652	22,480.00	
16	UPPER EAST RCC	10,278,674	700,339	-
	Office of Regional Coordinating Council	3,847,110	419,336.00	
	Budget	300,977	55,759.00	
	Agriculture Department (RADU)	1,608,865	37,615.00	
	Social Welfare	1,945,373	33,831.00	
	Community Development	488,665	33,831.00	
	Public Works Department	1,003,886	22,480.00	
	Feeder Roads	569,447	22,480.00	
	Parks and Gardens	213,168	22,480.00	
	Environmental Health	156,571	30,047.00	
	Rural Housing	144,613	22,480.00	
17	UPPER WEST RCC	6,694,431	699,563	-
	Office of Regional Coordinating Council	3,252,922	415,560.00	
	Budget	228,161	58,759.00	
	Agriculture Department (RADU)	1,107,206	37,615.00	
	Social Welfare	334,930	33,831.00	
	Community Development	382,014	33,831.00	
	Public Works Department	115,015	22,480.00	
	Feeder Roads	568,448	22,480.00	
	Parks and Gardens	295,200	22,480.00	
	Environmental Health	315,670	30,047.00	
	Rural Housing	94,865	22,480.00	
	GRAND TOTAL	144,076,095	14,376,500	-

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢)

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Greater Accra Region

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER											CAPEX	Other Sources				Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD	
GREATER ACCRA REGION																						
101	1	Accra Metro	3	Accra	18,575,285	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	190,000	-	723,541			35,000	948,541
102	2	Ada East	1	Ada Foah	3,523,263	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
103	3	Shai-Osudoku	1	Dodowa	3,359,456	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	553,834			45,000	692,334
104	4	Ga West	2	Amasaman	3,595,767	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			45,000	905,586
105	5	Tema Metro	3	Tema	13,444,782	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	190,000	-	717,586			50,000	957,586
106	6	Ga East	2	Abokobi	8,659,100	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			45,000	905,586
107	7	Ga South	2	Amanfrom	6,348,105	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			35,000	907,496
108	8	Ashiaman Mun	2	Ashiaman	6,819,712	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			50,000	916,541
109	9	Adenta	2	Adenta	4,879,329	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			50,000	922,496
110	10	Ledzokuku	2	Teshie	7,455,059	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
111	11	Ada West	1	Sege	3,958,035	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041
112	12	Ningo-Pramprom	1	Pramprom	6,348,105	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086
113	13	Ga Central	2	Sowutuom	8,100,263	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			-	860,586
114	14	La-Nkwantangan	2	Madina	6,001,969	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			50,000	910,586
115	15	Kpone Katamanso	2	Kpone	4,407,951	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
116	16	La Dade-Kotopon	2	La	6,945,810	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			-	860,586
117	17	Okaikei North	2	Abeka	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			-	872,496
118	18	Ablekuma North	2	Ablekuma North	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			-	860,586
119	19	Ablekuma West	2	Dansoman	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			-	872,496
401	20	Ayawaso East	2	Nima	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			45,000	917,496
402	21	Ayawaso North	2	New Town	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			-	860,586
403	22	Ayawaso West	2	Dzorwulu	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			25,000	885,586
404	23	Ga North	2	Ofankor	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			-	860,586
405	24	Weija-Gbawe	2	Weija	8,020,388	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			45,000	911,541
406	25	Tema West	2	Community 2	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
407	26	Krowor	2	Nungua	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			-	872,496
408	27	Ablekuma Central	2	Latebikorshie	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			-	872,496
409	28	Ayawaso Central	2	Kokomlemle	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
410	29	Korle Klottey	2	Osu	3,737,221	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			-	842,720
TOTAL					165,289,029	582,000	750,000	840,000	514,000	30,000	30,000	20,000	282,000	280,000	715,000	4,043,000	-	20,759,377	-	-	605,000	25,407,377

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Volta and Oti Regions

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD
VOLTA REGION																						
120	1	Central Tongu	1	Adidome	3,555,437	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			20,000	813,220
121	2	Akatsi South	1	Akatsi	4,648,981	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	693,765			30,000	817,265
122	3	Ho Mun	2	Ho	7,017,177	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	705,675	20,775,810		20,000	21,644,485
123	4	Hohoe Mun	2	Hohoe	6,137,110	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	705,675	13,416,976		-	14,265,651
126	5	Keta Mun	2	Keta	4,622,211	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	693,765			-	836,765
127	6	Ketu South	2	Denu	4,331,507	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			25,000	867,720
131	7	South Tongu	1	Sogakope	4,397,421	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			20,000	813,220
132	8	Agortime Ziope	1	Agortime Kpeloe	3,664,657	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			25,000	818,220
134	9	South Dayi	1	Kpeve	3,501,218	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			20,000	842,996
137	10	Ketu North	2	Dzodze	3,702,270	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			30,000	872,720
138	11	Akatsi North	1	Ave Dakpa	3,389,916	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			7,000	800,220
139	12	Afadzato South	1	Ve Golokwati	3,016,539	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			25,000	818,220
140	13	Adaklu	1	Adaklu Waya	2,515,998	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	693,765			25,000	812,265
141	14	North Tongu	1	Baltor Dugame	3,302,540	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			30,000	823,220
128	15	Kpando Mun	2	Kpando	4,032,011	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			-	842,720
144	16	North Dayi	1	Anibega	2,909,832	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
143	17	Ho West	1	Dzolokpuita	3,585,089	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	705,675			-	799,175
145	18	Anloga	1	Anloga	2,515,998	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	693,765			15,000	802,265
TOTAL					70,845,914	336,000	180,000	480,000	288,000	-	-	-	156,000	150,000	390,000	1,980,000	-	12,636,644	34,192,786	-	322,000	49,131,431
OTI REGION																						
124	1	Jasikan	1	Jasikan	3,685,239	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			-	817,041
125	2	Kadjebi	1	Kadjebi	3,892,243	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			20,000	837,041
129	3	Krachi West	1	Kete Krachi	3,300,490	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		8,972,991	20,000	9,810,032
130	4	Nkwanta South	2	Nkwanta	3,912,450	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586		8,772,098	25,000	9,657,684
133	5	Krachi East	2	Dambai	3,957,011	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	4,560,600	9,173,884	25,000	14,626,025
135	6	Biakoye	1	Nkonya Ahenkro	2,939,973	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086
136	7	Nkwanta North	1	Kpasa	2,829,110	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		8,822,321	25,000	9,658,407
142	8	Krachi Nchumuru	1	Chinderi	2,234,649	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086
	9	Guan	1	Likpe Mate	1,219,370	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			25,000	842,041
TOTAL					27,970,534	166,000	60,000	235,000	141,000	-	-	-	76,000	72,500	190,000	940,500	-	6,488,046	4,560,600	35,741,295	190,000	47,920,440

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Eastern Region

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD
EASTERN REGION																						
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-					-	
150	1	Kwahu Afram Plains North	1	Donkorkrom	4,436,253	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	163,751			25,000	282,251
151	2	Akwapim North	2	Akropong Akwapim	5,505,463	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			35,000	895,586
152	3	Nsawam Adoagyiri Mun	2	Nsawam	7,036,751	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	163,751				306,751
153	4	Asuogyaman	1	Atimpoku	5,518,214	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496				822,996
154	5	Birim North	1	New Abirem	5,701,804	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			-	817,041
155	6	Birim South	1	Akim Swedru	4,002,009	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			-	817,041
156	7	Abuakwa South	2	Kibi	4,550,758	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	6,056,148		-	6,922,689
157	8	Fanteakwa North	1	Begoro	4,921,394	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	163,751			-	257,251
158	9	Kwaebibirem	2	Kade	4,996,193	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
159	10	Kwahu South	1	Mpraeso	5,313,108	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
160	11	Lower Many Krobo	2	Odumase Krobo	5,713,668	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	15,057,734		30,000	15,954,274
161	12	New Juaben South	2	Koforidua	8,533,006	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	20,281,899		30,000	21,178,440
162	13	Suhum	2	Suhum	7,376,705	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			45,000	905,586
163	14	West Akim	2	Asamakese	6,874,944	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496	8,784,336		55,000	9,711,832
164	15	Yilo Krobo	2	Somanya	6,542,035	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			35,000	895,586
165	16	Atiwa West	1	Kwabeng	4,078,163	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
166	17	Kwahu West	2	Nkawakaw	7,042,260	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			45,000	905,586
167	18	Upper Many Krobo	1	Asesewa	3,773,289	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
168	19	Kwahu East	1	Abetifi	4,306,720	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
169	20	Birim Central	2	Akim Oda	7,105,219	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586	11,548,803		-	12,409,389
170	21	Akyemansa	1	Ofoase	4,234,889	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
171	22	Denkyembuur	1	Akwatia	3,807,829	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
172	23	Kwahu Afram Plains South	1	Tease	3,654,462	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			20,000	837,041
173	24	Ayensuano	1	Coaltar	2,526,364	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			50,000	861,086
174	25	Akuapem South	1	Aburi	5,579,529	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			45,000	856,086
175	26	Upper West Akim	1	Adeiso	5,472,851	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			55,000	866,086
176	27	New Juaben North	2	Efiduase	5,076,890	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
177	28	Abuakwa North	2	Kukurantumi	3,418,545	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541
178	29	Okere	1	Adukrom	2,427,184	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			25,000	847,996
179	30	Atiwa East	1	Anyinam	2,783,369	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
180	31	Fanteakwa South	1	Osino	2,567,935	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
181	32	Asene-Manso-Akroso	1	Manso	2,213,570	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
182	33	Achiase	1	Achiase	2,526,364	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	693,765			-	787,265
TOTAL					159,617,738	620,000	390,000	890,000	534,000	-	-	-	290,000	280,000	725,000	3,729,000	-	22,084,326	61,728,920	-	555,000	88,097,246

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Central Region

REGION / MMDA				COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project		UNICEF-JSS SW&CD
CENTRAL REGION																						
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-					-	
190	1	Abura/ Asebu/ Kwamankese	1	Abura Dunkwa	4,944,768	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			-	822,996
191	2	Agona West	2	Swedru	6,114,312	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	17,304,210		35,000	18,205,751
192	3	Ajumako/Enyan/Esiam	1	Ajumako	5,247,754	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			30,000	852,996
193	4	Asikuma-Odoben-Brakwa-Breman	1	Breman Asikuma	4,837,717	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
194	5	Assin Fosu	2	Assin Fosu	5,994,831	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	6,474,072		30,000	7,370,613
195	6	Effutu	2	Winneba	6,226,202	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			35,000	895,586
196	7	Cape Coast	3	Cape Coast	13,029,923	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	190,000	-	729,496			35,000	954,496
197	8	Gomoa West	1	Apam	4,220,658	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			30,000	852,996
198	9	Komenda-Edina-Eguafo-Abirim	2	Elmina	5,519,078	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			30,000	902,496
199	10	Mfantiman Mun	2	Saltpond	5,657,812	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	559,790	18,466,744		30,000	19,199,534
200	11	Twifu Afi Morkwa	1	Twifu Praso	4,658,044	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			25,000	842,041
201	12	Upper Denkyira East	2	Dunkwa-on-Ofin	5,499,201	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			30,000	896,541
202	13	Assin South	1	Kyekewere / Nsuaem	4,053,323	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041
203	14	Gomoa Central	1	Afransi	3,896,143	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			-	817,041
204	15	Awutu Senya	1	Awutu Beraku	5,211,966	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	559,790			35,000	688,290
205	16	Upper Denkyira West	1	Diaso	3,120,739	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041
206	17	Agona East	1	Nsaba	4,016,413	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
207	18	Awutu Senya East	2	Kasoa	6,329,600	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	837,901		45,000	1,749,441
208	19	Ekumfi	1	Essarkyir	2,910,631	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086
209	20	Hemang Lower Denkyira	1	Hemang	3,678,738	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			25,000	842,041
210	21	Assin North	1	Assin Bereku	862,917	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041
211	22	Gomoa East	1	Polsin	941,174	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			35,000	857,996
TOTAL					106,971,945	417,000	240,000	585,000	356,000	15,000	15,000	10,000	192,000	185,000	485,000	2,500,000	-	15,602,304	43,082,927	-	595,000	61,780,231

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Western and Western North Regions

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD
WESTERN REGION																						
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-						-	
220	1	Ahanta West	2	Agona Nkwanta	5,278,472	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720	9,353,784		30,000	10,226,504
223	2	Jomoro	2	Half-Assini	3,746,764	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	705,675			30,000	878,675
225	3	Wassa East	1	Daboase	4,424,889	18,000	-	30,000	15,000				8,000	7,500	20,000	98,500	-	699,720			30,000	828,220
226	4	Nzema East Municipal	2	Axim	3,689,703	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			-	872,496
228	5	Sekondi Takoradi Metro	3	Sekondi	16,011,361	25,000	30,000	30,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	195,000	-	699,720			35,000	929,720
229	6	Wassa Amenfi West	2	Asankragua	3,989,075	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			-	842,720
230	7	Tarkwa Nsuaem Municipal	2	Tarkwa	6,468,891	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			-	842,720
232	8	Wassa Amenfi East	2	Wassa Akropong	4,116,337	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			25,000	897,496
233	9	Shama	1	Shama	5,077,858	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			30,000	823,220
234	10	Prestea-Huni-Valley	2	Bogoso	4,537,433	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	693,765			25,000	861,765
236	11	Ellembelle	1	Nkroful	3,984,325	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
238	12	Amenfi Central	1	Manso Amenfi	2,336,620	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			-	793,220
239	13	Mpohor	1	Mpohor	3,198,038	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			25,000	818,220
	14	Eflia Kwesimintsim	2	Kwesimintim	2,336,620	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720	28,705,875		30,000	29,578,595
TOTAL					69,196,387	275,000	270,000	400,000	239,000	15,000	15,000	10,000	130,000	127,500	330,000	1,811,500	-	9,873,496	38,059,659	-	290,000	50,034,655
WESTERN NORTH REGION																						
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-						-	
221	1	Aowin	2	Enchi	3,598,578	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720			25,000	867,720
222	2	Bibiani Anhwiaso Bekwai	2	Bibiani	7,330,709	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			30,000	902,496
224	3	Juaboso	1	Juaboso	3,461,845	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			-	793,220
227	4	Sefwi Wiawso Municipal	2	Sefwi Wiawso	4,209,176	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	699,720	10,483,935		30,000	11,356,655
231	5	Bia West	1	Essam-Dabiso	3,553,363	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	693,765			35,000	822,265
235	6	Sefwi Akontombra	1	Akontombra	2,484,557	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720			30,000	823,220
237	7	Bia East	1	Adabokrom	2,006,508	18,000	-	30,000	15,000				8,000	7,500	20,000	98,500	-	699,720			10,000	808,220
240	8	Suaman	1	Dadieso	5,274,903	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			-	822,996
241	9	Bodi	1	Bodi	2,382,074	18,000	-	30,000	15,000				8,000	7,500	20,000	98,500	-	699,720			10,000	808,220
TOTAL					34,301,712	168,000	90,000	250,000	144,000	-	-	-	78,000	75,000	195,000	1,000,000	-	6,351,076	10,483,935	-	170,000	18,005,011

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Ashanti Region

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER											CAPEX	Other Sources				Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD	
ASHANTI REGION																						
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	1	Adansi South	1	New Edubiase	4,331,572	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		35000	852,041	
251	2	Obuasi	2	Obuasi	6,883,378	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	14,802,341	30,000	15,698,882	
252	3	Sekyere South	1	Agona	7,418,408	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
253	4	Ahafo Ano North	2	Tepa	5,895,856	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	3,541,824	30,000	4,438,365	
254	5	Ahafo Ano South East	1	Adugyama / Dwinyama	3,071,304	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	559,790		30,000	683,290	
255	6	Bekwai Municipal	2	Bekwai	7,257,433	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		60,000	926,541	
256	7	Amansie West	1	Manso-Nkwanta	4,101,660	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	735,451		30,000	858,951	
257	8	Asante Akim / Central Mun	2	Konongo- Odumase	9,682,354	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		-	866,541	
258	9	Asante Akim South	2	Juaso	5,640,750	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		-	866,541	
259	10	Atwima Nwabiagya	2	Nkawie	6,395,371	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586		-	860,586	
260	11	Bosomtwe	1	Kuntense	7,809,764	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		-	811,086	
261	12	Ejisu	2	Ejisu	7,899,727	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	571,700		45,000	759,700	
262	13	Ejura Sekyeredumasi	2	Ejura	7,836,625	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		30,000	896,541	
263	14	Kumasi	3	Kumasi	23,268,923	25,000	30,000	25,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	190,000	-	717,586		50,000	957,586	
264	15	Kwabre East	2	Mamponteng	6,698,177	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	32,872,752	45,000	33,784,293	
265	16	Offinso Municipal	2	Offinso	7,291,217	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		35,000	901,541	
266	17	Sekyere East	1	Efiduase	6,096,803	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		45,000	856,086	
267	18	Mampong	2	Mampong	8,311,187	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		-	866,541	
268	19	Adansi North	1	Fomena	4,688,516	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
269	20	Amansie Central	1	Jacobu	5,189,932	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		30000	852,996	
270	21	Atwima Mponua	1	Nyinahin	4,705,509	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		30,000	841,086	
271	22	Offinso North	1	Akomadan	5,057,985	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		35,000	846,086	
272	23	Afigya Kwabre South	1	Kodie	7,842,267	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		35,000	852,041	
273	24	Bosome Freho	1	Asiwa	3,900,637	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		30,000	852,996	
274	25	Atwima Kwanwoma	1	Foase	4,101,660	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		60,000	877,041	
275	26	Sekyere Kumawu	1	Kumawu	3,464,743	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
276	27	Sekyere Central	1	Nsuta	5,493,126	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		-	811,086	
277	28	Asokore Mampong	2	Asokore	6,914,197	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586		30,000	890,586	
278	29	Asante Akim North	1	Agogo	7,147,227	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
279	30	Sekyere Afram Plains	1	Drobonso	2,391,100	18,000	-	27,555	15,000				8,000	7,500	20,000	96,055	-	723,541		-	819,596	
280	31	Oforikrom	2	Oforikrom	5,368,019	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		35,000	901,541	
281	32	Kwadaso	2	Kwadaso	5,439,251	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		-	866,541	
282	33	Old Tafo	2	Old Tafo	4,931,347	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	18,870,720	-	19,737,261	
283	34	Asokwa	2	Asokwa	5,589,440	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496	20,730,930	-	21,603,426	
284	35	Suame	2	Suame	6,673,921	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	20,418,968	-	21,285,509	
285	36	Juaben	2	Juaben	4,036,649	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496		-	872,496	
286	37	Ahafo Ano South West	1	Mankraso	5,423,048	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
287	38	Amansie South	1	Edubia	3,097,653	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
288	39	Atwima Nwabiagya	1	Barekese	4,070,320	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		-	822,996	
289	40	Akrofuom	1	Akrofuom	2,847,717	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
450	41	Adansi Asokwa	1	Asokwa	3,507,794	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		-	817,041	
451	42	Obuasi East	1	Tutuka	4,517,980	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		-	822,996	
452	43	Afigya Kwabre North	1	Boaman	2,759,167	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		-	822,996	
TOTAL					255,049,715	817,000	570,000	1,167,555	704,000	15,000	15,000	10,000	382,000	370,000	960,000	5,010,555	-	30,802,614	111,237,535	-	750,000	147,800,704

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Ahafo, Bono East and Bono Regions

REGION / MMDA					COMPENSATION	GOG GOODS AND SERVICE TRANSFER											CAPEX	Other Sources				Grand Total																			
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD																				
AHAFO REGION																																									
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-																									
290	1	Asunafo North Municipal	2	Goaso	6,695,485	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	559,790	10,478,424		30,000	11,211,214																			
291	2	Asutifi North	1	Kenyasi	4,584,140	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041																			
230	3	Tano South	2	Bechem	7,186,715	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			30,000	896,541																			
312	4	Asutifi South	1	Hwidiem	3,355,308	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			25,000	847,996																			
307	5	Asunafo South	1	Kukuom	4,519,457	18,000	-	30,000	15,000				8,000	7,500	20,000	98,500	-	723,541			30,000	852,041																			
308	6	Tano North	2	Duayaw Nkwanta	3,355,308	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			25,000	891,541																			
TOTAL					29,696,414	114,000	90,000	170,000	99,000	-	-	-	54,000	52,500	135,000	714,500	-	4,183,448	10,478,424	-	170,000	15,546,372																			
BONO EAST REGION																																									
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-																									
292	1	Atebubu Amanтин	2	Atebubu	5,332,132	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			30,000	890,586																			
296	2	Kintampo North Municipal	2	Kintampo	7,791,475	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			35,000	901,541																			
297	3	Nkoranza South Municipal	2	Nkoranza	5,189,434	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586	8,385,036		-	9,245,622																			
298	4	Sene West	1	Kwame Danso	4,840,263	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			15,000	826,086																			
301	5	Techiman Municipal	2	Techiman	6,766,659	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586	29,279,613		35,000	30,175,198																			
303	6	Pru East	1	Yeji	3,856,526	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086																			
306	10	Kintampo South	1	Jema	5,578,066	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			35,000	852,041																			
311	7	Nkoranza North	1	Busunya	4,374,906	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086																			
313	8	Techiman North	1	Tuobodom	5,638,544	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			40,000	857,041																			
314	9	Sene East	1	Kajaji	3,145,234	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			15,000	837,996																			
317	11	Pru West	1	Prang	1,673,337	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			25,000	847,996																			
TOTAL					54,186,577	206,000	120,000	295,000	177,000	-	-	-	96,000	92,500	240,000	1,226,500	-	7,935,127	37,664,649	-	285,000	47,111,276																			
BONO REGION																																									
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-							-																									
293	1	Berekum East	2	Berekum	4,830,960	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	15,053,445		-	15,919,986																			
294	2	Dormaa Central Municipal	2	Dormaa Ahinkro	5,086,732	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496	7,413,945		-	8,286,441																			
295	3	Jaman South	2	Drobo	5,498,206	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541			-	866,541																			
299	4	Sunyani Municipal	2	Sunyani	6,419,986	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496	25,366,652		45,000	26,284,148																			
302	11	Wechi Municipal	2	Wenchi	7,965,819	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496			30,000	902,496																			
304	12	Tain	1	Nsawkaw	5,704,975	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086																			
305	5	Jaman North	1	Sampa	4,592,079	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			-	822,996																			
309	6	Sunyani West	2	Odumasi	7,962,326	18,000	30,000	25,000	15,000				8,000	7,500	20,000	123,500	-	723,541			45,000	892,041																			
310	7	Dormaa East	1	Wamfie	4,235,638	18,000	-	30,000	15,000				8,000	7,500	20,000	98,500	-	553,834			25,000	677,334																			
315	8	Banda	1	Banda Ahenkro	2,634,491	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	553,834			20,000	667,334																			
316	9	Dormaa West	1	Nkran Nkwanta	3,519,190	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			30,000	847,041																			
318	10	Berekum West	1	Jinjini	2,258,218	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541			25,000	842,041																			
TOTAL					60,708,621	226,000	180,000	330,000	195,000	-	-	-	106,000	102,500	265,000	1,404,500	-	8,360,941	47,834,042	-	250,000	57,849,483																			

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Northern, Savannah and North East Regions

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total		
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities		SOCO Project	UNICEF-ISS SW&CD
NORTHERN REGION																						
331	1	Yendi Municipal	2	Yendi	4,351,947	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	565,745	10,543,632	9,123,661	30,000	20,406,037
334	2	Gushiegu	2	Gushiegu	1,863,712	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496		9,324,554	30,000	10,227,050
335	3	Nanumba North	2	Bimbilla	4,224,192	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		9,023,214	-	9,889,755
336	4	Saboba	1	Saboba	3,107,862	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		9,525,446	30,000	10,372,487
337	5	Savelugu	2	Savelugu	4,223,276	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586			55,000	915,586
338	6	Tolon	1	Tolon	6,636,738	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			45,000	856,086
339	7	Tamale Metropolis	3	Tamale	16,265,341	25,000	30,000	30,000	20,000	15,000	15,000	10,000	10,000	10,000	30,000	195,000	-	729,496		10,730,804	30,000	11,685,300
342	8	Zabzugu	1	Zabzugu	2,813,125	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			-	811,086
346	9	Karaga	1	Karaga	3,685,630	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		9,625,893	30,000	10,478,889
347	10	Nanumba South	1	Wulensi	3,061,549	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			-	822,996
349	11	Kpandai	1	Kpandai	3,394,778	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496			30,000	852,996
351	12	Mion	1	Sang	3,361,711	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			30,000	841,086
352	13	Sagnerigu	2	Sagnerigu	2,924,656	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	729,496	43,865,465	10,781,027	45,000	55,563,987
353	14	Tatale Sangui	1	Tatale	3,141,287	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		9,726,339	25,000	10,568,380
355	15	Kumbungu	1	Kumbungu	2,417,028	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			7,000	818,086
356	16	Nanton	1	Nanton	2,370,581	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			25,000	836,086
TOTAL					67,843,412	305,000	180,000	430,000	260,000	15,000	15,000	10,000	140,000	135,000	355,000	1,845,000	-	11,418,855	54,409,097	77,860,938	412,000	145,945,890
SAVANNAH REGION																						
330	1	Bole	1	Bole	3,946,725	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		8,922,768	30,000	9,763,853
332	2	East Gonja	2	Salaga	3,360,680	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	5,368,935		-	6,235,476
340	3	West Gonja	1	Damango	3,134,179	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541	4,823,280		-	5,640,321
343	4	Sawla Tuna Kalba	1	Sawla	3,283,217	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		9,676,116	25,000	10,524,112
345	5	Central Gonja	1	Buipe	3,005,326	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586			45,000	856,086
350	6	North Gonja	1	Daboya	2,633,165	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,073,438	-	9,884,523
358	7	North East Gonja	1	Kpalbe	1,895,362	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	699,720		8,872,545	45,000	9,710,764
TOTAL					21,258,655	128,000	30,000	180,000	108,000	-	-	-	58,000	55,000	145,000	704,000	-	5,029,054	10,192,215	36,544,866	145,000	52,615,135
NORTH EAST REGION																						
333	1	East Mamprusi	2	Gambaga	1,977,553	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	11,374,950	10,178,348	25,000	22,444,839
341	2	West Mamprusi	2	Walawale	1,967,860	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		9,877,009	30,000	10,773,550
344	3	Bunkpurugu Nakpanduri	1	Bunkpurugu	2,317,432	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,379,241	25,000	11,215,327
348	4	Chereponi	1	Chereponi	3,050,926	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,274,330	-	10,085,416
354	5	Mamprugu Moagduri	1	Yagaba	2,755,327	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,776,563	30,000	10,617,648
357	6	Yunyoo Nasuan	1	Yunyoo	1,109,099	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,329,018	25,000	11,165,103
TOTAL					13,178,197	112,000	60,000	160,000	96,000	-	-	-	52,000	50,000	130,000	660,000	-	4,317,423	11,374,950	59,814,509	135,000	76,301,883

Appendix 3B: 2024 MMDAs Indicative Ceilings (GH¢) – Upper East and Upper West Regions

REGION / MMDA				COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources				Grand Total	
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD
UPPER EAST REGION																						
CODE		MMDAs	Status	Capital	-	-	-	-	-						-							-
360	1	Bawku	2	Bawku	3,366,727	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586	12,328,327	11,132,589	45,000	24,366,502
361	2	Bawku West	1	Zebilla	2,264,470	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,580,134	45,000	11,436,219
362	3	Bolgatanga	2	Bolgatanga	4,767,412	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586	14,236,173	10,981,920	45,000	26,123,678
363	4	Bongo	1	Bongo	1,814,739	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,931,696	50,000	11,792,782
364	5	Builisa North	1	Sandema	1,957,650	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	553,834		10,228,571	30,000	10,905,906
365	6	Kassena Nankana East	2	Navrongo	3,819,253	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586		10,680,580	35,000	11,576,166
366	7	Talensi	1	Tongo	4,647,036	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,630,357	45,000	11,486,443
367	8	Garu	1	Garu	4,191,422	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,831,250	35,000	11,677,336
368	9	Kassena Nankana West	1	Paga	3,649,168	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,529,911	35,000	11,375,996
369	10	Binduri	1	Binduri	2,274,838	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		11,032,143	45,000	11,888,228
370	11	Pusiga	1	Pusiga	3,085,265	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		11,082,366	35,000	11,928,452
371	12	Nabdam	1	Nangodi	2,476,685	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,429,464	45,000	11,285,550
372	13	Builisa South	1	Fumbisi	2,826,576	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,278,795	35,000	11,124,880
373	14	Bolgatanga East	1	Zuarungu	2,802,175	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,479,688	35,000	11,325,773
374	15	Tempane	1	Tempane	3,097,297	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		10,881,473	45,000	11,737,559
TOTAL					47,040,713	276,000	90,000	390,000	234,000	-	-	-	126,000	120,000	315,000	1,551,000	-	10,600,031	26,564,500	160,710,937	605,000	200,031,468
UPPER WEST REGION																						
CODE		MMDAs	Status	Capital	-	-	-	-	-						-							-
380	1	Jirapa	2	Jirapa	4,444,801	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541		9,575,670	45,000	10,487,210
381	2	Lawra	2	Lawra	3,944,514	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	717,586		10,128,125	50,000	11,038,711
382	3	Nadowli Kaleo	1	Nadowli	4,603,096	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,224,107	45,000	10,080,193
383	4	Sissala East	2	Tumu	4,184,289	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	565,745		10,027,679	45,000	10,781,423
384	5	Wa	2	Wa	4,827,219	20,000	30,000	30,000	18,000				10,000	10,000	25,000	143,000	-	723,541	23,180,989	9,425,000	50,000	33,522,529
385	6	Wa West	1	Wechiaw	3,383,953	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,977,455	45,000	10,833,541
386	7	Wa East	1	Funsi	2,788,456	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,927,232	35,000	10,773,318
387	8	Sissala West	1	Gwollu	2,855,304	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	717,586		9,374,777	30,000	10,215,862
388	9	Lambusie Karni	1	Lambussie	2,387,796	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	729,496		9,826,786	30,000	10,679,782
389	10	Nandom	1	Nandom	2,593,955	18,000	-	25,000	15,000				8,000	7,500	20,000	93,500	-	723,541		10,077,902	35,000	10,929,943
390	11	Dafama Bussie Issa	1	Issa	2,688,549	18,000	-	13,064	15,000				8,000	7,500	20,000	81,564	-	723,541		9,475,223	35,000	10,315,328
TOTAL					38,701,931	206,000	120,000	283,064	177,000	-	-	-	96,000	92,500	240,000	1,214,564	-	7,777,331	23,180,989	107,039,955	445,000	139,657,839
GROUND TOTAL					1,221,857,493	4,954,000	3,420,000	7,085,619	4,266,000	90,000	90,000	60,000	2,314,000	2,240,000	5,815,000	30,334,619	-	184,220,095	525,045,227	477,712,500	5,924,000	1,223,236,440

Appendix 4A: MDA Indicative Ceilings (GH¢) – 2024 Administration Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		MDA Total	Retained IGF				DP Funds		Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA	GoG & ABFA	CoE	G & S	CAPEX	Sub-Total	G & S	CAPEX	DP & IGF	
	Administration	4,587,201,388	1,189,511,949	4,174,061	-	-	5,780,887,397	34,563,590	328,859,052	112,179,369	475,602,011	-	-	475,602,011	6,256,489,408
1	Office of Government Machinery	250,193,196	321,538,764	-	-	-	571,731,960	-	78,240,981	23,274,437	101,515,418	-	-	101,515,418	673,247,378
	<i>o/w OGM Hqtrs and Agencies</i>	250,193,196	136,578,236	-	-	-	386,771,432	-	78,240,981	23,274,437	101,515,418	-	-	101,515,418	488,286,850
	<i>o/w Public Enterprises</i>	-	599,805	-	-	-	599,805	-	-	-	-	-	-	-	599,805
	<i>o/w Scholarship Secretariat</i>	-	137,943,935	-	-	-	137,943,935	-	-	-	-	-	-	-	137,943,935
	<i>o/w Micro Finance and Small Loans Centre</i>	-	12,960,000	-	-	-	12,960,000	-	-	-	-	-	-	-	12,960,000
	<i>o/w National Identification Authority</i>	-	11,880,000	-	-	-	11,880,000	-	-	-	-	-	-	-	11,880,000
	<i>o/w Zongo Development Fund</i>	-	12,968,640	-	-	-	12,968,640	-	-	-	-	-	-	-	12,968,640
	<i>o/w Infrastructure for Poverty Eradication Programme (Development Authorities)</i>	-	3,478,147	-	-	-	3,478,147	-	-	-	-	-	-	-	3,478,147
	<i>o/w Home Rental Scheme</i>	-	4,050,000	-	-	-	4,050,000	-	-	-	-	-	-	-	4,050,000
	<i>o/w Council of State</i>	-	1,080,000	-	-	-	1,080,000	-	-	-	-	-	-	-	1,080,000
2	Office of the Head of Civil Service	37,328,693	4,169,912	-	-	-	41,498,605	-	4,375,644	1,794,907	6,170,551	-	-	6,170,551	47,669,156
	<i>o/w OHCS Hqtrs and Agencies</i>	37,328,693	2,099,912	-	-	-	39,428,605	-	4,375,644	1,794,907	6,170,551	-	-	6,170,551	45,599,156
	<i>o/w Promotion/ Recruitment/ Training</i>	-	2,070,000	-	-	-	2,070,000	-	-	-	-	-	-	-	2,070,000
3	Parliament of Ghana	368,850,320	188,327,117	-	-	-	557,177,437	-	-	-	-	-	-	-	557,177,437
4	Audit Service	450,291,180	59,908,102	-	-	-	510,199,282	-	-	-	-	-	-	-	510,199,282
5	Public Services Commission	9,700,000	1,835,208	-	-	-	11,535,208	-	28,612	-	28,612	-	-	28,612	11,563,820
6	Electoral Commission	75,761,696	510,092,375	-	-	-	585,854,071	-	4,383,720	-	4,383,720	-	-	4,383,720	590,237,791
7	Ministry of Foreign Affairs and Regional Integration	791,164,529	2,137,820	-	-	-	793,302,349	-	78,348,234	51,900,661	130,248,895	-	-	130,248,895	923,551,244
8	Ministry of Finance	566,177,682	40,374,145	4,174,061	-	-	610,725,887	32,323,590	125,846,948	34,089,364	192,259,902	-	-	192,259,902	802,985,789
	<i>o/w MoF Hqtrs and Agencies</i>	566,177,682	22,374,145	-	-	-	588,551,827	32,323,590	125,846,948	34,089,364	192,259,902	-	-	192,259,902	780,811,729
	<i>o/w Public Interest and Accountability Committee</i>	-	-	4,174,061	-	-	4,174,061	-	-	-	-	-	-	-	4,174,061
	<i>o/w NEIP</i>	-	18,000,000	-	-	-	18,000,000	-	-	-	-	-	-	-	18,000,000
9	Ministry of Local Government, Decentralisation and	1,858,226,822	48,758,088	-	-	-	1,906,984,910	2,240,000	7,214,394	1,120,000	10,574,394	-	-	10,574,394	1,917,559,304
	<i>o/w MLGDRD Hqtrs and Agencies</i>	90,744,188	4,046,969	-	-	-	94,791,157	2,240,000	7,214,394	1,120,000	10,574,394	-	-	10,574,394	105,365,551
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	1,767,482,634	44,711,119	-	-	-	1,812,193,753	-	-	-	-	-	-	-	1,812,193,753
	<i>o/w Regional Reorganisation and Development</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	National Media Commission	9,522,520	2,869,462	-	-	-	12,391,982	-	-	-	-	-	-	-	12,391,982
11	National Development Planning Commission	7,950,493	1,821,810	-	-	-	9,772,303	-	-	-	-	-	-	-	9,772,303
12	Ministry of Information	140,420,344	4,021,801	-	-	-	144,442,146	-	30,420,518	-	30,420,518	-	-	30,420,518	174,862,664
13	Right to Information Commission	18,049,132	1,841,091	-	-	-	19,890,223	-	-	-	-	-	-	-	19,890,223
14	Ministry of Parliamentary Affairs	3,564,781	1,816,254	-	-	-	5,381,035	-	-	-	-	-	-	-	5,381,035

Appendix 4A: MDA Indicative Ceilings (GH¢) – 2024 Economic Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		MDA Total	Retained IGF				DP Funds		Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA	GoG & ABFA	CoE	G & S	CAPEX	Sub-Total	G & S	CAPEX	DP & IGF	
	Economic	1,048,761,496	636,662,154	-	-	-	1,685,423,650	435,630,502	848,475,355	506,853,019	1,790,958,877	-	-	1,790,958,877	3,476,382,526
15	Ministry of Food and Agriculture	151,665,461	508,913,333	-	-	-	660,578,794	-	21,705,778	2,145,029	23,850,807	-	-	23,850,807	684,429,601
	<i>o/w MoFA Hqtrs and Agencies</i>	151,665,461	19,051,866	-	-	-	170,717,327	-	21,705,778	2,145,029	23,850,807	-	-	23,850,807	194,568,134
	<i>o/w Planting for Food and Jobs</i>	-	488,916,467	-	-	-	488,916,467	-	-	-	-	-	-	-	488,916,467
	<i>o/w Irrigation Development</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w Tree Crops Development Authority</i>	-	675,000	-	-	-	675,000	-	-	-	-	-	-	-	675,000
	<i>o/w Pwalugu Multipurpose Dam Project</i>	-	270,000	-	-	-	270,000	-	-	-	-	-	-	-	270,000
16	Ministry of Fisheries and Aquaculture Development	28,858,686	2,424,194	-	-	-	31,282,880	-	63,557,355	71,094,391	134,651,747	-	-	134,651,747	165,934,626
	<i>o/w MoFAD Hqtrs and Agencies</i>	28,858,686	2,019,194	-	-	-	30,877,880	-	63,557,355	71,094,391	134,651,747	-	-	134,651,747	165,529,626
	<i>o/w Anomabo Fisheries College</i>	-	405,000	-	-	-	405,000	-	-	-	-	-	-	-	405,000
17	Ministry of Lands and Natural Resources	353,549,586	84,964,670	-	-	-	438,514,256	152,946,311	343,697,638	252,773,342	749,417,291	-	-	749,417,291	1,187,931,547
	<i>o/w MLNR Hqtrs and Agencies</i>	353,549,586	8,594,665	-	-	-	362,144,251	152,946,311	343,697,638	252,773,342	749,417,291	-	-	749,417,291	1,111,561,542
	<i>o/w National Afforestation Programme</i>	-	22,500,000	-	-	-	22,500,000	-	-	-	-	-	-	-	22,500,000
	<i>o/w Ghana Integrated Aluminium Dev't Company</i>	-	23,095,346	-	-	-	23,095,346	-	-	-	-	-	-	-	23,095,346
	<i>o/w Operation Vanguard (Anti-Galamsey Operations and REGSEC)</i>	-	2,880,000	-	-	-	2,880,000	-	-	-	-	-	-	-	2,880,000
	<i>o/w Ghana Integrated Iron and Steel Development Corp.</i>	-	27,894,659	-	-	-	27,894,659	-	-	-	-	-	-	-	27,894,659
18	Ministry of Trade and Industry	90,015,619	21,541,544	-	-	-	111,557,163	45,503,812	137,738,056	73,706,708	256,948,576	-	-	256,948,576	368,505,739
	<i>o/w MOTI Hqtrs and Agencies</i>	90,015,619	2,300,237	-	-	-	92,315,856	45,503,812	137,738,056	73,706,708	256,948,576	-	-	256,948,576	349,264,432
	<i>o/w One District One Factory Programme</i>	-	3,476,304	-	-	-	3,476,304	-	-	-	-	-	-	-	3,476,304
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	13,500,000	-	-	-	13,500,000	-	-	-	-	-	-	-	13,500,000
	<i>o/w Business Development</i>	-	2,265,003	-	-	-	2,265,003	-	-	-	-	-	-	-	2,265,003
19	Ministry of Tourism, Arts and Culture	78,832,188	2,448,275	-	-	-	81,280,463	-	19,698,520	5,293,902	24,992,423	-	-	24,992,423	106,272,886
20	Ministry of Environment, Science, Tech. and Innovation	336,787,540	9,789,115	-	-	-	346,576,655	108,713,681	168,997,032	57,677,566	335,388,280	-	-	335,388,280	681,964,935
	<i>o/w MESTI Hqtrs and Agencies</i>	336,787,540	7,597,615	-	-	-	344,385,155	108,713,681	168,997,032	57,677,566	335,388,280	-	-	335,388,280	679,773,435
	<i>o/w Science and Technology Project</i>	-	2,191,500	-	-	-	2,191,500	-	-	-	-	-	-	-	2,191,500
21	Ministry of Energy	9,052,416	6,581,024	-	-	-	15,633,439	128,466,698	93,080,975	44,162,080	265,709,753	-	-	265,709,753	281,343,192
	<i>o/w MoEN Hqtrs and Agencies</i>	9,052,416	2,757,104	-	-	-	11,809,519	128,466,698	93,080,975	44,162,080	265,709,753	-	-	265,709,753	277,519,272
	<i>o/w Petroleum Hub</i>	-	2,017,486	-	-	-	2,017,486	-	-	-	-	-	-	-	2,017,486
	<i>o/w Nuclear Energy</i>	-	1,806,434	-	-	-	1,806,434	-	-	-	-	-	-	-	1,806,434

Appendix 4A: MDA Indicative Ceilings (GH¢) – 2024 Infrastructure Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		MDA Total	Retained IGF				DP Funds		Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA	GoG & ABFA	CoE	G & S	CAPEX	Sub-Total	G & S	CAPEX	DP & IGF	
	Infrastructure	215,056,763	23,717,061	-	-	-	238,773,824	204,111,429	451,398,392	289,356,601	944,866,422	-	-	944,866,422	1,183,640,246
22	Ministry of Sanitation and Water Resources	28,241,794	6,418,004	-	-	-	34,659,798	-	28,197,625	18,233,279	46,430,904	-	-	46,430,904	81,090,702
	<i>o/w MoSWR Hqtrs and Agencies</i>	28,241,794	1,930,306	-	-	-	30,172,100	-	28,197,625	18,233,279	46,430,904	-	-	46,430,904	76,603,004
	<i>o/w Water and Sanitation Initiative</i>	-	4,487,699	-	-	-	4,487,699	-	-	-	-	-	-	-	4,487,699
23	Ministry of Works and Housing	27,770,432	2,007,102	-	-	-	29,777,534	-	8,277,241	1,533,478	9,810,718	-	-	9,810,718	39,588,252
	<i>o/w MoWH Hqtrs and Agencies</i>	27,770,432	2,007,102	-	-	-	29,777,534	-	8,277,241	1,533,478	9,810,718	-	-	9,810,718	39,588,252
	<i>o/w Dredging of White Volta</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w Affordable Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Ministry of Roads and Highways	87,619,276	2,386,837	-	-	-	90,006,113	-	19,072,709	12,185,798	31,258,507	-	-	31,258,507	121,264,620
	<i>o/w MoRH Hqtrs and Agencies</i>	87,619,276	2,386,837	-	-	-	90,006,113	-	19,072,709	12,185,798	31,258,507	-	-	31,258,507	121,264,620
	<i>o/w Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Ministry of Communications and Digitalisation	49,968,829	4,298,008	-	-	-	54,266,837	128,318,808	149,866,193	198,114,592	476,299,593	-	-	476,299,593	530,566,431
	<i>o/w MoC Hqtrs and Agencies</i>	49,968,829	2,118,212	-	-	-	52,087,042	128,318,808	149,866,193	198,114,592	476,299,593	-	-	476,299,593	528,386,635
	<i>o/w Cyber Security Authority</i>	-	1,504,796	-	-	-	1,504,796	-	-	-	-	-	-	-	1,504,796
	<i>o/w NITA Data Charges</i>	-	675,000	-	-	-	675,000	-	-	-	-	-	-	-	675,000
26	Ministry of Railways Development	7,608,460	4,610,129	-	-	-	12,218,589	-	4,767,712	1,191,928	5,959,640	-	-	5,959,640	18,178,229
	<i>o/w MoRD Hqtrs and Agencies</i>	7,608,460	1,838,150	-	-	-	9,446,610	-	4,767,712	1,191,928	5,959,640	-	-	5,959,640	15,406,250
	<i>o/w Railways Development</i>	-	2,771,979	-	-	-	2,771,979	-	-	-	-	-	-	-	2,771,979
27	Ministry of Transport	13,847,973	3,996,980	-	-	-	17,844,953	75,792,621	241,216,912	58,097,526	375,107,059	-	-	375,107,059	392,952,011
	<i>o/w MoT Hqtrs and Agencies</i>	13,847,973	1,899,260	-	-	-	15,747,233	75,792,621	241,216,912	58,097,526	375,107,059	-	-	375,107,059	390,854,291
	<i>o/w Fish Landing Sites</i>	-	1,036,800	-	-	-	1,036,800	-	-	-	-	-	-	-	1,036,800
	<i>o/w Aircraft Accident/Incident Investigation & Prevention Bureau</i>	-	1,060,920	-	-	-	1,060,920	-	-	-	-	-	-	-	1,060,920

Appendix 4A: MDA Indicative Ceilings (GH¢) – 2024 Social Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		MDA Total	Retained IGF				DP Funds		Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA	GoG & ABFA	CoE	G & S	CAPEX	Sub-Total	G & S	CAPEX	DP & IGF	
	Social	27,168,701,985	2,048,645,977	2,042,419,388	-	-	31,259,767,350	1,058,345,467	5,454,892,749	1,869,740,846	8,382,979,062	-	-	8,382,979,062	39,642,746,412
28	Ministry of Education	17,790,121,703	510,666,920	2,042,419,388	-	-	20,343,208,012	266,240,382	1,786,164,151	1,113,015,227	3,165,419,759	-	-	3,165,419,759	23,508,627,771
	<i>o/w MoE Hqtrs and Agencies</i>	17,543,273,678	37,845,825		-	-	17,581,119,503	266,240,382	1,786,164,151	1,113,015,227	3,165,419,759	-	-	3,165,419,759	20,746,539,263
	<i>o/w Free Senior High School Programme</i>	-	364,762,893	2,042,419,388	-	-	2,407,182,281	-	-	-	-	-	-	-	2,407,182,281
	<i>o/w Existing Interventions in Education</i>	-	23,625,000	-	-	-	23,625,000	-	-	-	-	-	-	-	23,625,000
	<i>o/w Construction of Regional STEM Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w WAEC / Exam Fee</i>	-	45,931,192	-	-	-	45,931,192	-	-	-	-	-	-	-	45,931,192
	<i>o/w Capitation Grant</i>	-	38,502,010	-	-	-	38,502,010	-	-	-	-	-	-	-	38,502,010
	<i>o/w Teacher Trainee Allowances</i>	246,848,025	-	-	-	-	246,848,025	-	-	-	-	-	-	-	246,848,025
29	Ministry of Employment and Labour Relations	223,526,024	2,131,611	-	-	-	225,657,635	-	2,582,194	396,544	2,978,738	-	-	2,978,738	228,636,373
30	National Pensions Regulatory Authority	-	-	-	-	-	-	55,449,859	49,002,201	24,501,101	128,953,161	-	-	128,953,161	128,953,161
31	Ministry of Youth and Sports	38,600,023	7,397,480	-	-	-	45,997,503	-	3,997,707	-	3,997,707	-	-	3,997,707	49,995,210
	<i>o/w MoYs Hqtrs and Agencies</i>	38,600,023	3,903,833	-	-	-	42,503,856	-	3,997,707	-	3,997,707	-	-	3,997,707	46,501,563
	<i>o/w All African Games</i>	-	3,493,647	-	-	-	3,493,647	-	-	-	-	-	-	-	3,493,647
32	National Commission for Civic Education	84,484,992	7,849,533	-	-	-	92,334,525	-	-	-	-	-	-	-	92,334,525
33	Ministry of Chieftaincy and Religious Affairs	48,013,080	1,995,338	-	-	-	50,008,418	-	-	-	-	-	-	-	50,008,418
34	Ministry of Health	8,900,715,972	65,343,055	-	-	-	8,966,059,027	736,655,226	3,612,615,747	731,827,974	5,081,098,948	-	-	5,081,098,948	14,047,157,975
	<i>o/w MoH Hqtrs and Agencies</i>	8,459,245,218	61,354,930	-	-	-	8,520,600,148	736,655,226	3,612,615,747	731,827,974	5,081,098,948	-	-	5,081,098,948	13,601,699,096
	<i>o/w Mental Health</i>	-	2,165,625	-	-	-	2,165,625	-	-	-	-	-	-	-	2,165,625
	<i>o/w Health Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w e-Health Project</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w Ghana Psychological Council</i>	-	1,822,500	-	-	-	1,822,500	-	-	-	-	-	-	-	1,822,500
	<i>o/w Nursing Trainee Allowances</i>	441,470,754	-	-	-	-	441,470,754	-	-	-	-	-	-	-	441,470,754
35	Ministry of Gender, Children and Social Protection	76,139,230	1,451,439,904	-	-	-	1,527,579,134	-	530,749	-	530,749	-	-	530,749	1,528,109,882
	<i>o/w MGCSOP Hqtrs and Agencies</i>	76,139,230	2,148,604	-	-	-	78,287,834	-	530,749	-	530,749	-	-	530,749	78,818,583
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	398,230,560	-	-	-	398,230,560	-	-	-	-	-	-	-	398,230,560
	<i>o/w School Feeding Programme</i>	-	1,046,520,000	-	-	-	1,046,520,000	-	-	-	-	-	-	-	1,046,520,000
	<i>o/w Domestic Violence Fund</i>	-	2,700,000	-	-	-	2,700,000	-	-	-	-	-	-	-	2,700,000
	<i>o/w Child / Human Trafficking Fund</i>	-	1,840,739	-	-	-	1,840,739	-	-	-	-	-	-	-	1,840,739
36	National Labour Commission	7,100,960	1,822,137	-	-	-	8,923,097	-	-	-	-	-	-	-	8,923,097

Appendix 4A: MDA Indicative Ceilings (GH¢) – 2024 Public Safety Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		MDA Total	Retained IGF				DP Funds		Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA	GoG & ABFA	CoE	G & S	CAPEX	Sub-Total	G & S	CAPEX	DP & IGF	
	Public Safety	11,410,031,681	338,213,547	-	-	-	11,748,245,228	47,856,734	235,967,717	116,622,194	400,446,644	-	-	400,446,644	12,148,691,872
37	Office of the Attorney-General and Ministry of Justice	185,685,924	2,280,956	-	-	-	187,966,880	9,599,361	125,177,922	76,332,793	211,110,076	-	-	211,110,076	399,076,956
	<i>o/w MoJ Hqtrs and Agencies</i>	185,685,924	2,280,956	-	-	-	187,966,880	9,599,361	32,290,968	14,408,157	56,298,486	-	-	56,298,486	244,265,366
	<i>o/w Office of the Registrar of Companies</i>	-	-	-	-	-	-	-	92,886,954	61,924,636	154,811,590	-	-	154,811,590	154,811,590
	<i>o/w Construction of Law House</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Office of the Legal Aid Commission	24,826,440	1,869,849	-	-	-	26,696,289	-	66,930	-	66,930	-	-	66,930	26,763,219
39	Ministry of Defence	3,014,166,833	47,986,475	-	-	-	3,062,153,308	-	29,944,042	-	29,944,042	-	-	29,944,042	3,092,097,350
	<i>o/w MoD Hqtrs and Agencies</i>	3,014,166,833	38,986,475	-	-	-	3,053,153,308	-	29,944,042	-	29,944,042	-	-	29,944,042	3,083,097,350
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>o/w Defence Advisory Services</i>	-	9,000,000	-	-	-	9,000,000	-	-	-	-	-	-	-	9,000,000
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Commission on Human Rights and Administrative	55,399,884	16,069,943	-	-	-	71,469,826	-	-	-	-	-	-	-	71,469,826
41	Judicial Service	478,775,658	13,366,616	-	-	-	492,142,274	29,815,811	17,392,556	2,484,651	49,693,019	-	-	49,693,019	541,835,293
	<i>o/w Judicial Service Hqtrs and Agencies</i>	478,775,658	7,301,275	-	-	-	486,076,933	29,815,811	17,392,556	2,484,651	49,693,019	-	-	49,693,019	535,769,952
	<i>o/w Judiciary</i>	-	6,065,341	-	-	-	6,065,341	-	-	-	-	-	-	-	6,065,341
42	Ministry of the Interior	6,556,445,594	57,473,911	-	-	-	6,613,919,505	8,441,561	63,386,266	37,804,750	109,632,577	-	-	109,632,577	6,723,552,082
	<i>o/w MoI Hqtrs and Agencies</i>	6,556,445,594	57,473,911	-	-	-	6,613,919,505	8,441,561	63,386,266	37,804,750	109,632,577	-	-	109,632,577	6,723,552,082
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Ministry of National Security	1,025,831,348	166,430,128	-	-	-	1,192,261,476	-	-	-	-	-	-	-	1,192,261,476
	<i>o/w MoNS Hqtrs and Agencies</i>	1,025,831,348	94,430,128	-	-	-	1,120,261,476	-	-	-	-	-	-	-	1,120,261,476
	<i>o/w National Security Operations</i>	-	72,000,000	-	-	-	72,000,000	-	-	-	-	-	-	-	72,000,000
44	Office of the Special Prosecutor	68,900,000	32,735,670	-	-	-	101,635,670	-	-	-	-	-	-	-	101,635,670
	Sub-Total MDAs	44,429,753,313	4,236,750,687	2,046,593,449	-	-	50,713,097,449	1,780,507,721	7,319,593,265	2,894,752,029	11,994,853,015	-	-	11,994,853,015	62,707,950,464

Appendix 4B: MDA Indicative Ceilings (GH¢) – 2025 Administration Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Administration	5,217,924,371	795,243,308	4,591,467	-	-	522,281,926	-	6,540,041,071	6,540,041,071
1	Office of Government Machinery	290,474,301	353,692,640	-	-	-	117,287,473	-	761,454,413	761,454,413
	<i>o/w OGM Hqtrs and Agencies</i>	290,474,301	150,236,060	-	-	-	117,287,473	-	557,997,833	557,997,833
	<i>o/w Public Enterprises</i>	-	659,786	-	-	-	-	-	659,786	659,786
	<i>o/w Scholarship Secretariat</i>	-	151,738,329	-	-	-	-	-	151,738,329	151,738,329
	<i>o/w Micro Finance and Small Loans Centre</i>	-	14,256,000	-	-	-	-	-	14,256,000	14,256,000
	<i>o/w National Identification Authority</i>	-	13,068,000	-	-	-	-	-	13,068,000	13,068,000
	<i>o/w Zongo Development Fund</i>	-	14,265,504	-	-	-	-	-	14,265,504	14,265,504
	<i>o/w Infrastructure for Poverty Eradication Programme (Development Authorities)</i>	-	3,825,962	-	-	-	-	-	3,825,962	3,825,962
	<i>o/w Home Rental Scheme</i>	-	4,455,000	-	-	-	-	-	4,455,000	4,455,000
	<i>o/w Council of State</i>	-	1,188,000	-	-	-	-	-	1,188,000	1,188,000
2	Office of the Head of Civil Service	43,338,612	4,586,903	-	-	-	7,170,871	-	55,096,387	55,096,387
	<i>o/w OHCS Hqtrs and Agencies</i>	43,338,612	2,309,903	-	-	-	7,170,871	-	52,819,387	52,819,387
	<i>o/w Promotion/ Recruitment/ Training</i>	-	2,277,000	-	-	-	-	-	2,277,000	2,277,000
3	Parliament of Ghana	428,235,222	207,159,828	-	-	-	-	-	635,395,050	635,395,050
4	Audit Service	522,788,060	65,898,912	-	-	-	-	-	588,686,972	588,686,972
5	Public Services Commission	11,261,700	2,018,729	-	-	-	29,257	-	13,309,686	13,309,686
6	Electoral Commission	87,959,329	52,800,000	-	-	-	49,830	-	140,809,159	140,809,159
7	Ministry of Foreign Affairs and Regional Integration	918,542,018	2,351,602	-	-	-	137,864,331	-	1,058,757,951	1,058,757,951
8	Ministry of Finance	657,332,289	44,411,559	4,591,467	-	-	209,298,699	-	915,634,013	915,634,013
	<i>o/w MoF Hqtrs and Agencies</i>	657,332,289	24,611,559	-	-	-	209,298,699	-	891,242,547	891,242,547
	<i>o/w Public Interest and Accountability Committee</i>	-	-	4,591,467	-	-	-	-	4,591,467	4,591,467
	<i>o/w NEIP</i>	-	19,800,000	-	-	-	-	-	19,800,000	19,800,000
9	Ministry of Local Government, Decentralisation and Rural	2,049,584,900	48,715,674	-	-	-	11,665,207	-	2,109,965,780	2,109,965,780
	<i>o/w MLGDRD Hqtrs and Agencies</i>	105,354,002	4,451,666	-	-	-	11,665,207	-	121,470,875	121,470,875
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	1,944,230,897	44,264,007	-	-	-	-	-	1,988,494,905	1,988,494,905
	<i>o/w Regional Reorganisation and Development</i>	-	-	-	-	-	-	-	-	-
10	National Media Commission	11,055,646	3,156,408	-	-	-	-	-	14,212,054	14,212,054
11	National Development Planning Commission	9,230,522	2,003,991	-	-	-	-	-	11,234,513	11,234,513
12	Ministry of Information	163,028,020	4,423,981	-	-	-	38,916,259	-	206,368,260	206,368,260
13	Right to Information Commission	20,955,042	2,025,200	-	-	-	-	-	22,980,242	22,980,242
14	Ministry of Parliamentary Affairs	4,138,711	1,997,880	-	-	-	-	-	6,136,590	6,136,590

Appendix 4B: MDA Indicative Ceilings (GH¢) – 2025 Economic Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Economic	1,217,612,097	697,358,369	-	-	-	2,085,993,672	-	4,000,964,138	4,000,964,138
15	Ministry of Food and Agriculture	176,083,600	559,804,666	-	-	-	33,675,397	-	769,563,664	769,563,664
	<i>o/w MoFA Hqtrs and Agencies</i>	<i>176,083,600</i>	<i>20,957,052</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>33,675,397</i>	<i>-</i>	<i>230,716,050</i>	<i>230,716,050</i>
	<i>o/w Planting for Food and Jobs</i>	<i>-</i>	<i>537,808,114</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>537,808,114</i>	<i>537,808,114</i>
	<i>o/w Irrigation Development</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>o/w Tree Crops Development Authority</i>	<i>-</i>	<i>742,500</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>742,500</i>	<i>742,500</i>
	<i>o/w Pwalugu Multipurpose Dam Project</i>	<i>-</i>	<i>297,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>297,000</i>	<i>297,000</i>
16	Ministry of Fisheries and Aquaculture Development	33,504,934	2,666,613	-	-	-	139,148,154	-	175,319,701	175,319,701
	<i>o/w MoFAD Hqtrs and Agencies</i>	<i>33,504,934</i>	<i>2,221,113</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>139,148,154</i>	<i>-</i>	<i>174,874,201</i>	<i>174,874,201</i>
	<i>o/w Anomabo Fisheries College</i>	<i>-</i>	<i>445,500</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>445,500</i>	<i>445,500</i>
17	Ministry of Lands and Natural Resources	410,471,069	93,461,137	-	-	-	826,964,587	-	1,330,896,793	1,330,896,793
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>410,471,069</i>	<i>9,454,131</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>826,964,587</i>	<i>-</i>	<i>1,246,889,788</i>	<i>1,246,889,788</i>
	<i>o/w National Afforestation Programme</i>	<i>-</i>	<i>24,750,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>24,750,000</i>	<i>24,750,000</i>
	<i>o/w Ghana Integrated Aluminium Dev't Company</i>	<i>-</i>	<i>25,404,881</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>25,404,881</i>	<i>25,404,881</i>
	<i>o/w Operation Vanguard (Anti-Galamsey Operations and REGSEC)</i>	<i>-</i>	<i>3,168,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,168,000</i>	<i>3,168,000</i>
	<i>o/w Ghana Integrated Iron and Steel Development Corp.</i>	<i>-</i>	<i>30,684,124</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>30,684,124</i>	<i>30,684,124</i>
18	Ministry of Trade and Industry	104,508,133	23,695,698	-	-	-	357,728,737	-	485,932,568	485,932,568
	<i>o/w MOTI Hqtrs and Agencies</i>	<i>104,508,133</i>	<i>2,530,261</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>357,728,737</i>	<i>-</i>	<i>464,767,130</i>	<i>464,767,130</i>
	<i>o/w One District One Factory Programme</i>	<i>-</i>	<i>3,823,934</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,823,934</i>	<i>3,823,934</i>
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	<i>-</i>	<i>14,850,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14,850,000</i>	<i>14,850,000</i>
	<i>o/w Business Development</i>	<i>-</i>	<i>2,491,503</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,491,503</i>	<i>2,491,503</i>
19	Ministry of Tourism, Arts and Culture	91,524,171	2,693,102	-	-	-	31,659,112	-	125,876,385	125,876,385
20	Ministry of Environment, Science, Tech. and Innovation	391,010,334	7,798,027	-	-	-	406,231,977	-	805,040,338	805,040,338
	<i>o/w MESTI Hqtrs and Agencies</i>	<i>391,010,334</i>	<i>5,387,377</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>406,231,977</i>	<i>-</i>	<i>802,629,688</i>	<i>802,629,688</i>
	<i>o/w Science and Technology Project</i>	<i>-</i>	<i>2,410,650</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,410,650</i>	<i>2,410,650</i>
21	Ministry of Energy	10,509,854	7,239,126	-	-	-	290,585,709	-	308,334,689	308,334,689
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>10,509,854</i>	<i>3,032,814</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>290,585,709</i>	<i>-</i>	<i>304,128,377</i>	<i>304,128,377</i>
	<i>o/w Petroleum Hub</i>	<i>-</i>	<i>2,219,234</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,219,234</i>	<i>2,219,234</i>
	<i>o/w Nuclear Energy</i>	<i>-</i>	<i>1,987,078</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,987,078</i>	<i>1,987,078</i>

Appendix 4B: MDA Indicative Ceilings (GH¢) – 2025 Infrastructure Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Infrastructure	249,680,902	26,088,767	-	-	-	1,035,161,913	-	1,310,931,582	1,310,931,582
22	Ministry of Sanitation and Water Resources	32,788,723	7,059,805	-	-	-	48,595,567	-	88,444,094	88,444,094
	<i>o/w MoSWR Hqtrs and Agencies</i>	32,788,723	2,123,336	-	-	-	48,595,567	-	83,507,626	83,507,626
	<i>o/w Water and Sanitation Initiative</i>	-	4,936,469	-	-	-	-	-	4,936,469	4,936,469
23	Ministry of Works and Housing	32,241,471	2,207,812	-	-	-	10,991,928	-	45,441,211	45,441,211
	<i>o/w MoWH Hqtrs and Agencies</i>	32,241,471	2,207,812	-	-	-	10,991,928	-	45,441,211	45,441,211
	<i>o/w Dredging of White Volta</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Affordable Housing</i>	-	-	-	-	-	-	-	-	-
24	Ministry of Roads and Highways	101,725,979	2,625,521	-	-	-	34,988,139	-	139,339,639	139,339,639
	<i>o/w MoRH Hqtrs and Agencies</i>	101,725,979	2,625,521	-	-	-	34,988,139	-	139,339,639	139,339,639
	<i>o/w Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-
25	Ministry of Communications and Digitalisation	58,013,811	4,727,809	-	-	-	524,411,301	-	587,152,920	587,152,920
	<i>o/w MoC Hqtrs and Agencies</i>	58,013,811	2,330,034	-	-	-	524,411,301	-	584,755,145	584,755,145
	<i>o/w Cyber Security Authority</i>	-	1,655,275	-	-	-	-	-	1,655,275	1,655,275
	<i>o/w NITA Data Charges</i>	-	742,500	-	-	-	-	-	742,500	742,500
26	Ministry of Railways Development	8,833,422	5,071,142	-	-	-	6,748,266	-	20,652,829	20,652,829
	<i>o/w MoRD Hqtrs and Agencies</i>	8,833,422	2,021,964	-	-	-	6,748,266	-	17,603,652	17,603,652
	<i>o/w Railways Development</i>	-	3,049,177	-	-	-	-	-	3,049,177	3,049,177
27	Ministry of Transport	16,077,496	4,396,678	-	-	-	409,426,714	-	429,900,888	429,900,888
	<i>o/w MoT Hqtrs and Agencies</i>	16,077,496	2,089,186	-	-	-	409,426,714	-	427,593,396	427,593,396
	<i>o/w Fish Landing Sites</i>	-	1,140,480	-	-	-	-	-	1,140,480	1,140,480
	<i>o/w Aircraft Accident/Incident Investigation & Prevention Bureau</i>	-	1,167,012	-	-	-	-	-	1,167,012	1,167,012

Appendix 4B: MDA Indicative Ceilings (GH¢) – 2025 Social Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Social	30,463,387,940	2,253,510,575	2,246,661,327	-	-	9,877,551,475	-	44,841,111,318	44,841,111,318
28	Ministry of Education	19,725,531,297	561,733,612	2,246,661,327	-	-	3,501,435,693	-	26,035,361,929	26,035,361,929
	<i>o/w MoE Hqtrs and Agencies</i>	19,453,998,469	41,630,408	-	-	-	3,501,435,693	-	22,997,064,570	22,997,064,570
	<i>o/w Free Senior High School Programme</i>	-	401,239,182	2,246,661,327	-	-	-	-	2,647,900,509	2,647,900,509
	<i>o/w Existing Interventions in Education</i>	-	25,987,500	-	-	-	-	-	25,987,500	25,987,500
	<i>o/w Construction of Regional STEM Centres</i>	-	-	-	-	-	-	-	-	-
	<i>o/w WAEC / Exam Fee</i>	-	50,524,311	-	-	-	-	-	50,524,311	50,524,311
	<i>o/w Capitation Grant</i>	-	42,352,211	-	-	-	-	-	42,352,211	42,352,211
	<i>o/w Teacher Trainee Allowances</i>	271,532,828	-	-	-	-	-	-	271,532,828	271,532,828
29	Ministry of Employment and Labour Relations	259,513,714	2,344,772	-	-	-	3,100,998	-	264,959,484	264,959,484
30	National Pensions Regulatory Authority	-	-	-	-	-	167,219,073	-	167,219,073	167,219,073
31	Ministry of Youth and Sports	44,814,627	8,137,228	-	-	-	4,397,478	-	57,349,333	57,349,333
	<i>o/w MoYs Hqtrs and Agencies</i>	44,814,627	4,294,217	-	-	-	4,397,478	-	53,506,321	53,506,321
	<i>o/w All African Games</i>	-	3,843,012	-	-	-	-	-	3,843,012	3,843,012
32	National Commission for Civic Education	98,087,076	8,634,486	-	-	-	-	-	106,721,562	106,721,562
33	Ministry of Chieftaincy and Religious Affairs	55,743,186	2,194,871	-	-	-	-	-	57,938,057	57,938,057
34	Ministry of Health	10,183,056,180	71,877,360	-	-	-	6,200,849,861	-	16,455,783,401	16,455,783,401
	<i>o/w MoH Hqtrs and Agencies</i>	9,697,438,351	67,490,423	-	-	-	6,200,849,861	-	15,965,778,634	15,965,778,634
	<i>o/w Mental Health</i>	-	2,382,188	-	-	-	-	-	2,382,188	2,382,188
	<i>o/w Health Infrastructure</i>	-	-	-	-	-	-	-	-	-
	<i>o/w e-Health Project</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Ghana Psychological Council</i>	-	2,004,750	-	-	-	-	-	2,004,750	2,004,750
	<i>o/w Nursing Trainee Allowances</i>	485,617,829	-	-	-	-	-	-	485,617,829	485,617,829
35	Ministry of Gender, Children and Social Protection	88,397,646	1,596,583,894	-	-	-	548,373	-	1,685,529,913	1,685,529,913
	<i>o/w MGCSOP Hqtrs and Agencies</i>	88,397,646	2,363,465	-	-	-	548,373	-	91,309,484	91,309,484
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	438,053,616	-	-	-	-	-	438,053,616	438,053,616
	<i>o/w School Feeding Programme</i>	-	1,151,172,000	-	-	-	-	-	1,151,172,000	1,151,172,000
	<i>o/w Domestic Violence Fund</i>	-	2,970,000	-	-	-	-	-	2,970,000	2,970,000
	<i>o/w Child / Human Trafficking Fund</i>	-	2,024,813	-	-	-	-	-	2,024,813	2,024,813
36	National Labour Commission	8,244,215	2,004,350	-	-	-	-	-	10,248,565	10,248,565

Appendix 4B: MDA Indicative Ceilings (GH¢) – 2025 Public Safety Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Public Safety	13,247,046,781	372,034,902	-	-	-	439,749,650	-	14,058,831,333	14,058,831,333
37	Office of the Attorney-General and Ministry of Justice	215,581,358	2,509,052	-	-	-	231,054,309	-	449,144,718	449,144,718
	<i>o/w MoJ Hqtrs and Agencies</i>	215,581,358	2,509,052	-	-	-	58,798,725	-	276,889,135	276,889,135
	<i>o/w Office of the Registrar of Companies</i>	-	-	-	-	-	172,255,584	-	172,255,584	172,255,584
	<i>o/w Construction of Law House</i>	-	-	-	-	-	-	-	-	-
38	Office of the Legal Aid Commission	28,823,497	2,056,833	-	-	-	71,020	-	30,951,351	30,951,351
39	Ministry of Defence	3,499,447,693	52,785,123	-	-	-	31,390,729	-	3,583,623,545	3,583,623,545
	<i>o/w MoD Hqtrs and Agencies</i>	3,499,447,693	42,885,123	-	-	-	31,390,729	-	3,573,723,545	3,573,723,545
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Defence Advisory Services</i>	-	9,900,000	-	-	-	-	-	9,900,000	9,900,000
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
40	Commission on Human Rights and Administrative Justice	64,319,265	17,676,937	-	-	-	-	-	81,996,202	81,996,202
41	Judicial Service	555,858,539	14,703,278	-	-	-	54,662,320	-	625,224,137	625,224,137
	<i>o/w Judicial Service Hqtrs and Agencies</i>	555,858,539	8,031,403	-	-	-	54,662,320	-	618,552,262	618,552,262
	<i>o/w Judiciary</i>	-	6,671,875	-	-	-	-	-	6,671,875	6,671,875
42	Ministry of the Interior	7,612,033,334	63,221,303	-	-	-	122,571,272	-	7,797,825,909	7,797,825,909
	<i>o/w MoI Hqtrs and Agencies</i>	7,612,033,334	63,221,303	-	-	-	122,571,272	-	7,797,825,909	7,797,825,909
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
43	Ministry of National Security	1,190,990,195	183,073,141	-	-	-	-	-	1,374,063,335	1,374,063,335
	<i>o/w MoNS Hqtrs and Agencies</i>	1,190,990,195	103,873,141	-	-	-	-	-	1,294,863,335	1,294,863,335
	<i>o/w National Security Operations</i>	-	79,200,000	-	-	-	-	-	79,200,000	79,200,000
44	Office of the Special Prosecutor	79,992,900	36,009,236	-	-	-	-	-	116,002,136	116,002,136
	Sub-Total MDAs	50,395,652,092	4,144,235,920	2,251,252,794	-	-	13,960,738,637	-	70,751,879,442	70,751,879,442

Appendix 4C: MDA Indicative Ceilings (GH¢) – 2026 Administration Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Administration	6,017,980,754	874,767,638	5,050,613	-	-	578,428,551	-	7,476,227,556	7,476,227,556
1	Office of Government Machinery	344,212,046	389,061,904	-	-	-	140,626,798	-	873,900,748	873,900,748
	<i>o/w OGM Hqtrs and Agencies</i>	344,212,046	165,259,666	-	-	-	140,626,798	-	650,098,510	650,098,510
	<i>o/w Public Enterprises</i>	-	725,764	-	-	-	-	-	725,764	725,764
	<i>o/w Scholarship Secretariat</i>	-	166,912,161	-	-	-	-	-	166,912,161	166,912,161
	<i>o/w Micro Finance and Small Loans Centre</i>	-	15,681,600	-	-	-	-	-	15,681,600	15,681,600
	<i>o/w National Identification Authority</i>	-	14,374,800	-	-	-	-	-	14,374,800	14,374,800
	<i>o/w Zongo Development Fund</i>	-	15,692,054	-	-	-	-	-	15,692,054	15,692,054
	<i>o/w Infrastructure for Poverty Eradication Programme (Development Authorities)</i>	-	4,208,558	-	-	-	-	-	4,208,558	4,208,558
	<i>o/w Home Rental Scheme</i>	-	4,900,500	-	-	-	-	-	4,900,500	4,900,500
	<i>o/w Council of State</i>	-	1,306,800	-	-	-	-	-	1,306,800	1,306,800
2	Office of the Head of Civil Service	51,356,256	5,045,593	-	-	-	8,676,373	-	65,078,222	65,078,222
	<i>o/w OHCS Hqtrs and Agencies</i>	51,356,256	2,540,893	-	-	-	8,676,373	-	62,573,522	62,573,522
	<i>o/w Promotion/ Recruitment/ Training</i>	-	2,504,700	-	-	-	-	-	2,504,700	2,504,700
3	Parliament of Ghana	507,458,738	227,875,811	-	-	-	-	-	735,334,549	735,334,549
4	Audit Service	619,503,851	72,488,804	-	-	-	-	-	691,992,655	691,992,655
5	Public Services Commission	13,345,115	2,220,602	-	-	-	30,758	-	15,596,475	15,596,475
6	Electoral Commission	104,231,805	58,080,000	-	-	-	29,370	-	162,341,175	162,341,175
7	Ministry of Foreign Affairs and Regional Integration	1,088,472,292	2,586,762	-	-	-	144,323,571	-	1,235,382,625	1,235,382,625
8	Ministry of Finance	778,938,762	48,852,715	5,050,613	-	-	228,110,802	-	1,060,952,892	1,060,952,892
	<i>o/w MoF Hqtrs and Agencies</i>	778,938,762	27,072,715	-	-	-	-	-	806,011,477	806,011,477
	<i>o/w Public Interest and Accountability Committee</i>	-	-	5,050,613	-	-	228,110,802	-	233,161,415	233,161,415
	<i>o/w NEIP</i>	-	21,780,000	-	-	-	-	-	21,780,000	21,780,000
9	Development	2,263,498,480	53,587,241	-	-	-	12,682,994	-	2,329,768,715	2,329,768,715
	<i>o/w MLGDRD Hqtrs and Agencies</i>	124,844,493	4,896,833	-	-	-	12,682,994	-	142,424,319	142,424,319
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	2,138,653,987	48,690,408	-	-	-	-	-	2,187,344,395	2,187,344,395
	<i>o/w Regional Reorganisation and Development</i>	-	-	-	-	-	-	-	-	-
10	National Media Commission	13,100,940	3,472,049	-	-	-	-	-	16,572,989	16,572,989
11	National Development Planning Commission	10,938,169	2,204,390	-	-	-	-	-	13,142,559	13,142,559
12	Ministry of Information	193,188,204	4,866,379	-	-	-	43,947,886	-	242,002,469	242,002,469
13	Right to Information Commission	24,831,725	2,227,720	-	-	-	-	-	27,059,445	27,059,445
14	Ministry of Parliamentary Affairs	4,904,372	2,197,668	-	-	-	-	-	7,102,040	7,102,040

Appendix 4C: MDA Indicative Ceilings (GH¢) – 2026 Economic Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Economic	1,442,870,335	767,094,206	-	-	-	2,519,424,759	-	4,729,389,300	4,729,389,300
15	Ministry of Food and Agriculture	208,659,066	615,785,133	-	-	-	43,342,444	-	867,786,643	867,786,643
	<i>o/w MoFA Hqtrs and Agencies</i>	208,659,066	23,052,758	-	-	-	43,342,444	-	275,054,268	275,054,268
	<i>o/w Planting for Food and Jobs</i>	-	591,588,925	-	-	-	-	-	591,588,925	591,588,925
	<i>o/w Irrigation Development</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Tree Crops Development Authority</i>	-	816,750	-	-	-	-	-	816,750	816,750
	<i>o/w Pwalugu Multipurpose Dam Project</i>	-	326,700	-	-	-	-	-	326,700	326,700
16	Ministry of Fisheries and Aquaculture Development	39,703,347	2,933,274	-	-	-	143,778,468	-	186,415,089	186,415,089
	<i>o/w MoFAD Hqtrs and Agencies</i>	39,703,347	2,443,224	-	-	-	143,778,468	-	185,925,039	185,925,039
	<i>o/w Anomabo Fisheries College</i>	-	490,050	-	-	-	-	-	490,050	490,050
17	Ministry of Lands and Natural Resources	486,408,217	102,807,251	-	-	-	1,019,451,497	-	1,608,666,965	1,608,666,965
	<i>o/w MLNR Hqtrs and Agencies</i>	486,408,217	10,399,545	-	-	-	1,019,451,497	-	1,516,259,259	1,516,259,259
	<i>o/w National Afforestation Programme</i>	-	27,225,000	-	-	-	-	-	27,225,000	27,225,000
	<i>o/w Ghana Integrated Aluminium Dev't Company</i>	-	27,945,369	-	-	-	-	-	27,945,369	27,945,369
	<i>o/w Operation Vanguard (Anti-Galamsey Operations and REGSEC)</i>	-	3,484,800	-	-	-	-	-	3,484,800	3,484,800
	<i>o/w Ghana Integrated Iron and Steel Development Corp.</i>	-	33,752,537	-	-	-	-	-	33,752,537	33,752,537
18	Ministry of Trade and Industry	123,842,138	26,065,268	-	-	-	472,714,572	-	622,621,978	622,621,978
	<i>o/w MOTI Hqtrs and Agencies</i>	123,842,138	2,783,287	-	-	-	472,714,572	-	599,339,997	599,339,997
	<i>o/w One District One Factory Programme</i>	-	4,206,328	-	-	-	-	-	4,206,328	4,206,328
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	16,335,000	-	-	-	-	-	16,335,000	16,335,000
	<i>o/w Business Development</i>	-	2,740,654	-	-	-	-	-	2,740,654	2,740,654
19	Ministry of Tourism, Arts and Culture	108,456,142	2,962,412	-	-	-	39,195,107	-	150,613,662	150,613,662
20	Ministry of Environment, Science, Tech. and Innovation	463,347,246	8,577,829	-	-	-	458,540,430	-	930,465,505	930,465,505
	<i>o/w MESTI Hqtrs and Agencies</i>	463,347,246	5,926,114	-	-	-	458,540,430	-	927,813,790	927,813,790
	<i>o/w Science and Technology Project</i>	-	2,651,715	-	-	-	-	-	2,651,715	2,651,715
21	Ministry of Energy	12,454,178	7,963,039	-	-	-	342,402,242	-	362,819,458	362,819,458
	<i>o/w MoEN Hqtrs and Agencies</i>	12,454,178	3,336,095	-	-	-	342,402,242	-	358,192,515	358,192,515
	<i>o/w Petroleum Hub</i>	-	2,441,158	-	-	-	-	-	2,441,158	2,441,158
	<i>o/w Nuclear Energy</i>	-	2,185,785	-	-	-	-	-	2,185,785	2,185,785

Appendix 4C: MDA Indicative Ceilings (GH¢) – 2026 Infrastructure Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Infrastructure	295,871,869	28,697,643	-	-	-	1,137,288,818	-	1,461,858,331	1,461,858,331
22	Ministry of Sanitation and Water Resources	38,854,637	7,765,785	-	-	-	53,290,232	-	99,910,654	99,910,654
	<i>o/w MoSWR Hqtrs and Agencies</i>	38,854,637	2,335,670	-	-	-	53,290,232	-	94,480,539	94,480,539
	<i>o/w Water and Sanitation Initiative</i>	-	5,430,116	-	-	-	-	-	5,430,116	5,430,116
23	Ministry of Works and Housing	38,206,143	2,428,594	-	-	-	12,633,361	-	53,268,098	53,268,098
	<i>o/w MoWH Hqtrs and Agencies</i>	38,206,143	2,428,594	-	-	-	12,633,361	-	53,268,098	53,268,098
	<i>o/w Dredging of White Volta</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Affordable Housing</i>	-	-	-	-	-	-	-	-	-
24	Ministry of Roads and Highways	120,545,285	2,888,073	-	-	-	39,224,767	-	162,658,125	162,658,125
	<i>o/w MoRH Hqtrs and Agencies</i>	120,545,285	2,888,073	-	-	-	39,224,767	-	162,658,125	162,658,125
	<i>o/w Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-
25	Ministry of Communications and Digitalisation	68,746,366	5,200,589	-	-	-	577,454,011	-	651,400,967	651,400,967
	<i>o/w MoC Hqtrs and Agencies</i>	68,746,366	2,563,037	-	-	-	577,454,011	-	648,763,414	648,763,414
	<i>o/w Cyber Security Authority</i>	-	1,820,803	-	-	-	-	-	1,820,803	1,820,803
	<i>o/w NITA Data Charges</i>	-	816,750	-	-	-	-	-	816,750	816,750
26	Ministry of Railways Development	10,467,605	5,578,256	-	-	-	7,085,679	-	23,131,540	23,131,540
	<i>o/w MoRD Hqtrs and Agencies</i>	10,467,605	2,224,161	-	-	-	7,085,679	-	19,777,445	19,777,445
	<i>o/w Railways Development</i>	-	3,354,095	-	-	-	-	-	3,354,095	3,354,095
27	Ministry of Transport	19,051,833	4,836,346	-	-	-	447,600,767	-	471,488,946	471,488,946
	<i>o/w MoT Hqtrs and Agencies</i>	19,051,833	2,298,105	-	-	-	447,600,767	-	468,950,705	468,950,705
	<i>o/w Fish Landing Sites</i>	-	1,254,528	-	-	-	-	-	1,254,528	1,254,528
	<i>o/w Aircraft Accident/Incident Investigation & Prevention Bureau</i>	-	1,283,713	-	-	-	-	-	1,283,713	1,283,713

Appendix 4C: MDA Indicative Ceilings (GH¢) – 2026 Social Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Social	36,099,114,710	2,478,861,632	2,471,327,460	-	-	11,073,654,618	-	52,122,958,420	52,122,958,420
28	Ministry of Education	23,374,754,587	617,906,974	2,471,327,460	-	-	3,609,200,334	-	30,073,189,355	30,073,189,355
	<i>o/w MoE Hqtrs and Agencies</i>	23,076,068,477	45,793,449	-	-	-	3,609,200,334	-	26,731,062,260	26,731,062,260
	<i>o/w Free Senior High School Programme</i>	-	441,363,100	2,471,327,460	-	-	-	-	2,912,690,560	2,912,690,560
	<i>o/w Existing Interventions in Education</i>	-	28,586,250	-	-	-	-	-	28,586,250	28,586,250
	<i>o/w Construction of Regional STEM Centres</i>	-	-	-	-	-	-	-	-	-
	<i>o/w WAEC / Exam Fee</i>	-	55,576,743	-	-	-	-	-	55,576,743	55,576,743
	<i>o/w Capitation Grant</i>	-	46,587,432	-	-	-	-	-	46,587,432	46,587,432
	<i>o/w Teacher Trainee Allowances</i>	298,686,110	-	-	-	-	-	-	298,686,110	298,686,110
29	Ministry of Employment and Labour Relations	307,523,751	2,579,249	-	-	-	3,205,932	-	313,308,932	313,308,932
30	National Pensions Regulatory Authority	-	-	-	-	-	217,671,946	-	217,671,946	217,671,946
31	Ministry of Youth and Sports	53,105,333	8,950,951	-	-	-	4,837,225	-	66,893,509	66,893,509
	<i>o/w MoYs Hqtrs and Agencies</i>	53,105,333	4,723,638	-	-	-	4,837,225	-	62,666,196	62,666,196
	<i>o/w All African Games</i>	-	4,227,313	-	-	-	-	-	4,227,313	4,227,313
32	National Commission for Civic Education	116,233,185	9,497,935	-	-	-	-	-	125,731,120	125,731,120
33	Ministry of Chieftaincy and Religious Affairs	66,055,675	2,414,359	-	-	-	-	-	68,470,034	68,470,034
34	Ministry of Health	12,066,921,574	79,065,096	-	-	-	7,238,169,890	-	19,384,156,560	19,384,156,560
	<i>o/w MoH Hqtrs and Agencies</i>	11,532,741,961	74,239,465	-	-	-	7,238,169,890	-	18,845,151,316	18,845,151,316
	<i>o/w Mental Health</i>	-	2,620,406	-	-	-	-	-	2,620,406	2,620,406
	<i>o/w Health Infrastructure</i>	-	-	-	-	-	-	-	-	-
	<i>o/w e-Health Project</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Ghana Psychological Council</i>	-	2,205,225	-	-	-	-	-	2,205,225	2,205,225
	<i>o/w Nursing Trainee Allowances</i>	534,179,612	-	-	-	-	-	-	534,179,612	534,179,612
35	Ministry of Gender, Children and Social Protection	104,751,211	1,756,242,283	-	-	-	569,290	-	1,861,562,784	1,861,562,784
	<i>o/w MGCSOP Hqtrs and Agencies</i>	104,751,211	2,599,811	-	-	-	569,290	-	107,920,312	107,920,312
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	481,858,978	-	-	-	-	-	481,858,978	481,858,978
	<i>o/w School Feeding Programme</i>	-	1,266,289,200	-	-	-	-	-	1,266,289,200	1,266,289,200
	<i>o/w Domestic Violence Fund</i>	-	3,267,000	-	-	-	-	-	3,267,000	3,267,000
	<i>o/w Child / Human Trafficking Fund</i>	-	2,227,295	-	-	-	-	-	2,227,295	2,227,295
36	National Labour Commission	9,769,394	2,204,785	-	-	-	-	-	11,974,180	11,974,180

Appendix 4C: MDA Indicative Ceilings (GH¢) – 2026 Public Safety Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Public Safety	15,697,750,436	409,238,392	-	-	-	483,176,640	-	16,590,165,468	16,590,165,468
37	Office of the Attorney-General and Ministry of Justice	255,463,909	2,759,957	-	-	-	252,721,741	-	510,945,606	510,945,606
	<i>o/w MoJ Hqtrs and Agencies</i>	255,463,909	2,759,957	-	-	-	63,894,269	-	322,118,135	322,118,135
	<i>o/w Office of the Registrar of Companies</i>	-	-	-	-	-	188,827,471	-	188,827,471	188,827,471
	<i>o/w Construction of Law House</i>	-	-	-	-	-	-	-	-	-
38	Office of the Legal Aid Commission	34,155,844	2,262,517	-	-	-	78,353	-	36,496,714	36,496,714
39	Ministry of Defence	4,146,845,516	58,063,635	-	-	-	32,836,086	-	4,237,745,238	4,237,745,238
	<i>o/w MoD Hqtrs and Agencies</i>	4,146,845,516	47,173,635	-	-	-	32,836,086	-	4,226,855,238	4,226,855,238
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Defence Advisory Services</i>	-	10,890,000	-	-	-	-	-	10,890,000	10,890,000
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
40	Commission on Human Rights and Administrative Justice	76,218,329	19,444,631	-	-	-	-	-	95,662,960	95,662,960
41	Judicial Service	658,692,369	16,173,606	-	-	-	60,128,552	-	734,994,527	734,994,527
	<i>o/w Judicial Service Hqtrs and Agencies</i>	658,692,369	8,834,543	-	-	-	60,128,552	-	727,655,464	727,655,464
	<i>o/w Judiciary</i>	-	7,339,063	-	-	-	-	-	7,339,063	7,339,063
42	Ministry of the Interior	9,020,259,501	69,543,433	-	-	-	137,411,908	-	9,227,214,842	9,227,214,842
	<i>o/w MoI Hqtrs and Agencies</i>	9,020,259,501	69,543,433	-	-	-	137,411,908	-	9,227,214,842	9,227,214,842
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
43	Ministry of National Security	1,411,323,381	201,380,455	-	-	-	-	-	1,612,703,836	1,612,703,836
	<i>o/w MoNS Hqtrs and Agencies</i>	1,411,323,381	114,260,455	-	-	-	-	-	1,525,583,836	1,525,583,836
	<i>o/w National Security Operations</i>	-	87,120,000	-	-	-	-	-	87,120,000	87,120,000
44	Office of the Special Prosecutor	94,791,587	39,610,160	-	-	-	-	-	134,401,747	134,401,747
	Sub-Total MDAs	59,553,588,103	4,558,659,512	2,476,378,073	-	-	15,791,973,387	-	82,380,599,075	82,380,599,075

Appendix 4D: MDA Indicative Ceilings (GH¢) – 2027 Administration Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Administration	6,790,469,207	962,244,402	5,555,675	-	-	653,401,939	-	8,411,671,222	8,411,671,222
1	Office of Government Machinery	393,778,581	427,968,094	-	-	-	158,854,230	-	980,600,905	980,600,905
	<i>o/w OGM Hqtrs and Agencies</i>	<i>393,778,581</i>	<i>181,785,633</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>158,854,230</i>	<i>-</i>	<i>734,418,444</i>	<i>734,418,444</i>
	<i>o/w Public Enterprises</i>	<i>-</i>	<i>798,340</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>798,340</i>	<i>798,340</i>
	<i>o/w Scholarship Secretariat</i>	<i>-</i>	<i>183,603,378</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>183,603,378</i>	<i>183,603,378</i>
	<i>o/w Micro Finance and Small Loans Centre</i>	<i>-</i>	<i>17,249,760</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>17,249,760</i>	<i>17,249,760</i>
	<i>o/w National Identification Authority</i>	<i>-</i>	<i>15,812,280</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,812,280</i>	<i>15,812,280</i>
	<i>o/w Zongo Development Fund</i>	<i>-</i>	<i>17,261,260</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>17,261,260</i>	<i>17,261,260</i>
	<i>o/w Infrastructure for Poverty Eradication Programme (Development Authorities)</i>	<i>-</i>	<i>4,629,414</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,629,414</i>	<i>4,629,414</i>
	<i>o/w Home Rental Scheme</i>	<i>-</i>	<i>5,390,550</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,390,550</i>	<i>5,390,550</i>
	<i>o/w Council of State</i>	<i>-</i>	<i>1,437,480</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,437,480</i>	<i>1,437,480</i>
2	Office of the Head of Civil Service	58,751,557	5,550,153	-	-	-	9,800,967	-	74,102,676	74,102,676
	<i>o/w OHCS Hqtrs and Agencies</i>	<i>58,751,557</i>	<i>2,794,983</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>9,800,967</i>	<i>-</i>	<i>71,347,506</i>	<i>71,347,506</i>
	<i>o/w Promotion/ Recruitment/ Training</i>	<i>-</i>	<i>2,755,170</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,755,170</i>	<i>2,755,170</i>
3	Parliament of Ghana	580,532,796	250,663,392	-	-	-	-	-	831,196,188	831,196,188
4	Audit Service	708,712,406	79,737,684	-	-	-	-	-	788,450,090	788,450,090
5	Public Services Commission	15,266,811	2,442,662	-	-	-	34,745	-	17,744,218	17,744,218
6	Electoral Commission	119,241,185	63,888,000	-	-	-	33,177	-	183,162,362	183,162,362
7	Ministry of Foreign Affairs and Regional Integration	1,245,212,302	2,845,438	-	-	-	163,030,163	-	1,411,087,903	1,411,087,903
8	Ministry of Finance	891,105,944	53,737,986	5,555,675	-	-	257,677,529	-	1,208,077,134	1,208,077,134
	<i>o/w MoF Hqtrs and Agencies</i>	<i>891,105,944</i>	<i>29,779,986</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>257,677,529</i>	<i>-</i>	<i>1,178,563,460</i>	<i>1,178,563,460</i>
	<i>o/w Public Interest and Accountability Committee</i>	<i>-</i>	<i>-</i>	<i>5,555,675</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,555,675</i>	<i>5,555,675</i>
	<i>o/w NEIP</i>	<i>-</i>	<i>23,958,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>23,958,000</i>	<i>23,958,000</i>
9	Development	2,495,341,485	58,945,965	-	-	-	14,326,908	-	2,568,614,359	2,568,614,359
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>142,822,100</i>	<i>5,386,516</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14,326,908</i>	<i>-</i>	<i>162,535,524</i>	<i>162,535,524</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	<i>2,352,519,386</i>	<i>53,559,449</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,406,078,835</i>	<i>2,406,078,835</i>
	<i>o/w Regional Reorganisation and Development</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
10	National Media Commission	14,987,476	3,819,254	-	-	-	-	-	18,806,729	18,806,729
11	National Development Planning Commission	12,513,265	2,424,829	-	-	-	-	-	14,938,094	14,938,094
12	Ministry of Information	221,007,305	5,353,017	-	-	-	49,644,220	-	276,004,542	276,004,542
13	Right to Information Commission	28,407,493	2,450,492	-	-	-	-	-	30,857,985	30,857,985
14	Ministry of Parliamentary Affairs	5,610,602	2,417,434	-	-	-	-	-	8,028,036	8,028,036

Appendix 4D: MDA Indicative Ceilings (GH¢) – 2027 Economic Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Economic	1,650,643,663	843,803,627	-	-	-	2,845,981,614	-	5,340,428,903	5,340,428,903
15	Ministry of Food and Agriculture	238,705,972	677,363,646	-	-	-	48,960,302	-	965,029,921	965,029,921
	<i>o/w MoFA Hqtrs and Agencies</i>	238,705,972	25,358,033	-	-	-	48,960,302	-	313,024,308	313,024,308
	<i>o/w Planting for Food and Jobs</i>	-	650,747,818	-	-	-	-	-	650,747,818	650,747,818
	<i>o/w Irrigation Development</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Tree Crops Development Authority</i>	-	898,425	-	-	-	-	-	898,425	898,425
	<i>o/w Pwalugu Multipurpose Dam Project</i>	-	359,370	-	-	-	-	-	359,370	359,370
16	Ministry of Fisheries and Aquaculture Development	45,420,629	3,226,602	-	-	-	162,414,406	-	211,061,637	211,061,637
	<i>o/w MoFAD Hqtrs and Agencies</i>	45,420,629	2,687,547	-	-	-	162,414,406	-	210,522,582	210,522,582
	<i>o/w Anomabo Fisheries College</i>	-	539,055	-	-	-	-	-	539,055	539,055
17	Ministry of Lands and Natural Resources	556,451,000	113,087,976	-	-	-	1,151,588,356	-	1,821,127,332	1,821,127,332
	<i>o/w MLNR Hqtrs and Agencies</i>	556,451,000	11,439,499	-	-	-	1,151,588,356	-	1,719,478,856	1,719,478,856
	<i>o/w National Afforestation Programme</i>	-	29,947,500	-	-	-	-	-	29,947,500	29,947,500
	<i>o/w Ghana Integrated Aluminium Dev't Company</i>	-	30,739,906	-	-	-	-	-	30,739,906	30,739,906
	<i>o/w Operation Vanguard (Anti-Galamsey Operations and REGSEC)</i>	-	3,833,280	-	-	-	-	-	3,833,280	3,833,280
	<i>o/w Ghana Integrated Iron and Steel Development Corp.</i>	-	37,127,790	-	-	-	-	-	37,127,790	37,127,790
18	Ministry of Trade and Industry	141,675,406	28,671,795	-	-	-	533,985,774	-	704,332,975	704,332,975
	<i>o/w MOTI Hqtrs and Agencies</i>	141,675,406	3,061,615	-	-	-	533,985,774	-	678,722,795	678,722,795
	<i>o/w One District One Factory Programme</i>	-	4,626,961	-	-	-	-	-	4,626,961	4,626,961
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	17,968,500	-	-	-	-	-	17,968,500	17,968,500
	<i>o/w Business Development</i>	-	3,014,719	-	-	-	-	-	3,014,719	3,014,719
19	Ministry of Tourism, Arts and Culture	124,073,827	3,258,654	-	-	-	44,275,406	-	171,607,886	171,607,886
20	Ministry of Environment, Science, Tech. and Innovation	530,069,249	9,435,612	-	-	-	517,974,441	-	1,057,479,303	1,057,479,303
	<i>o/w MESTI Hqtrs and Agencies</i>	530,069,249	6,518,726	-	-	-	517,974,441	-	1,054,562,416	1,054,562,416
	<i>o/w Science and Technology Project</i>	-	2,916,887	-	-	-	-	-	2,916,887	2,916,887
21	Ministry of Energy	14,247,579	8,759,342	-	-	-	386,782,928	-	409,789,849	409,789,849
	<i>o/w MoEN Hqtrs and Agencies</i>	14,247,579	3,669,705	-	-	-	386,782,928	-	404,700,212	404,700,212
	<i>o/w Petroleum Hub</i>	-	2,685,274	-	-	-	-	-	2,685,274	2,685,274
	<i>o/w Nuclear Energy</i>	-	2,404,364	-	-	-	-	-	2,404,364	2,404,364

Appendix 4D: MDA Indicative Ceilings (GH¢) – 2027 Infrastructure Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Infrastructure	338,477,418	31,567,408	-	-	-	1,284,699,237	-	1,654,744,063	1,654,744,063
22	Ministry of Sanitation and Water Resources	44,449,704	8,542,364	-	-	-	60,197,480	-	113,189,548	113,189,548
	<i>o/w MoSWR Hqtrs and Agencies</i>	44,449,704	2,569,237	-	-	-	60,197,480	-	107,216,421	107,216,421
	<i>o/w Water and Sanitation Initiative</i>	-	5,973,127	-	-	-	-	-	5,973,127	5,973,127
23	Ministry of Works and Housing	43,707,828	2,671,453	-	-	-	14,270,842	-	60,650,123	60,650,123
	<i>o/w MoWH Hqtrs and Agencies</i>	43,707,828	2,671,453	-	-	-	14,270,842	-	60,650,123	60,650,123
	<i>o/w Dredging of White Volta</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Affordable Housing</i>	-	-	-	-	-	-	-	-	-
24	Ministry of Roads and Highways	137,903,806	3,176,881	-	-	-	44,308,910	-	185,389,597	185,389,597
	<i>o/w MoRH Hqtrs and Agencies</i>	137,903,806	3,176,881	-	-	-	44,308,910	-	185,389,597	185,389,597
	<i>o/w Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-
25	Ministry of Communications and Digitalisation	78,645,843	5,720,648	-	-	-	652,301,083	-	736,667,574	736,667,574
	<i>o/w MoC Hqtrs and Agencies</i>	78,645,843	2,819,341	-	-	-	652,301,083	-	733,766,266	733,766,266
	<i>o/w Cyber Security Authority</i>	-	2,002,883	-	-	-	-	-	2,002,883	2,002,883
	<i>o/w NITA Data Charges</i>	-	898,425	-	-	-	-	-	898,425	898,425
26	Ministry of Railways Development	11,974,940	6,136,081	-	-	-	8,004,094	-	26,115,116	26,115,116
	<i>o/w MoRD Hqtrs and Agencies</i>	11,974,940	2,446,577	-	-	-	8,004,094	-	22,425,611	22,425,611
	<i>o/w Railways Development</i>	-	3,689,504	-	-	-	-	-	3,689,504	3,689,504
27	Ministry of Transport	21,795,297	5,319,980	-	-	-	505,616,827	-	532,732,105	532,732,105
	<i>o/w MoT Hqtrs and Agencies</i>	21,795,297	2,527,915	-	-	-	505,616,827	-	529,940,039	529,940,039
	<i>o/w Fish Landing Sites</i>	-	1,379,981	-	-	-	-	-	1,379,981	1,379,981
	<i>o/w Aircraft Accident/Incident Investigation & Prevention Bureau</i>	-	1,412,085	-	-	-	-	-	1,412,085	1,412,085

Appendix 4D: MDA Indicative Ceilings (GH¢) – 2027 Social Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Social	41,297,387,227	2,726,747,796	2,718,460,206	-	-	12,508,973,457	-	59,251,568,686	59,251,568,686
28	Ministry of Education	26,740,719,248	679,697,671	2,718,460,206	-	-	4,077,009,148	-	34,215,886,273	34,215,886,273
	<i>o/w MoE Hqtrs and Agencies</i>	26,412,164,527	50,372,793	-	-	-	4,077,009,148	-	30,539,546,469	30,539,546,469
	<i>o/w Free Senior High School Programme</i>	-	485,499,410	2,718,460,206	-	-	-	-	3,203,959,616	3,203,959,616
	<i>o/w Existing Interventions in Education</i>	-	31,444,875	-	-	-	-	-	31,444,875	31,444,875
	<i>o/w Construction of Regional STEM Centres</i>	-	-	-	-	-	-	-	-	-
	<i>o/w WAEC / Exam Fee</i>	-	61,134,417	-	-	-	-	-	61,134,417	61,134,417
	<i>o/w Capitation Grant</i>	-	51,246,176	-	-	-	-	-	51,246,176	51,246,176
	<i>o/w Teacher Trainee Allowances</i>	328,554,721	-	-	-	-	-	-	328,554,721	328,554,721
29	Ministry of Employment and Labour Relations	351,807,172	2,837,174	-	-	-	3,621,470	-	358,265,816	358,265,816
30	National Pensions Regulatory Authority	-	-	-	-	-	245,885,635	-	245,885,635	245,885,635
31	Ministry of Youth and Sports	60,752,501	9,846,046	-	-	-	5,464,206	-	76,062,752	76,062,752
	<i>o/w MoYs Hqtrs and Agencies</i>	60,752,501	5,196,002	-	-	-	5,464,206	-	71,412,708	71,412,708
	<i>o/w All African Games</i>	-	4,650,044	-	-	-	-	-	4,650,044	4,650,044
32	National Commission for Civic Education	132,970,763	10,447,729	-	-	-	-	-	143,418,492	143,418,492
33	Ministry of Chieftaincy and Religious Affairs	75,567,693	2,655,794	-	-	-	-	-	78,223,487	78,223,487
34	Ministry of Health	13,804,558,279	86,971,606	-	-	-	8,176,349,919	-	22,067,879,804	22,067,879,804
	<i>o/w MoH Hqtrs and Agencies</i>	13,216,960,706	81,663,411	-	-	-	8,176,349,919	-	21,474,974,036	21,474,974,036
	<i>o/w Mental Health</i>	-	2,882,447	-	-	-	-	-	2,882,447	2,882,447
	<i>o/w Health Infrastructure</i>	-	-	-	-	-	-	-	-	-
	<i>o/w e-Health Project</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Ghana Psychological Council</i>	-	2,425,748	-	-	-	-	-	2,425,748	2,425,748
	<i>o/w Nursing Trainee Allowances</i>	587,597,574	-	-	-	-	-	-	587,597,574	587,597,574
35	Ministry of Gender, Children and Social Protection	119,835,385	1,931,866,512	-	-	-	643,079	-	2,052,344,976	2,052,344,976
	<i>o/w MGCSOP Hqtrs and Agencies</i>	119,835,385	2,859,792	-	-	-	643,079	-	123,338,256	123,338,256
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	530,044,875	-	-	-	-	-	530,044,875	530,044,875
	<i>o/w School Feeding Programme</i>	-	1,392,918,120	-	-	-	-	-	1,392,918,120	1,392,918,120
	<i>o/w Domestic Violence Fund</i>	-	3,593,700	-	-	-	-	-	3,593,700	3,593,700
	<i>o/w Child / Human Trafficking Fund</i>	-	2,450,024	-	-	-	-	-	2,450,024	2,450,024
36	National Labour Commission	11,176,187	2,425,264	-	-	-	-	-	13,601,451	13,601,451

Appendix 4D: MDA Indicative Ceilings (GH¢) – 2027 Public Safety Sector [Summary]

Sn	Covered Entity	Compensation of Employees	Goods & Services		CAPEX		IGF	DP Funds	Sub-Total	Grand Total All Funding Sources
		GoG	GoG	ABFA	GoG	ABFA				
	Public Safety	17,958,226,499	450,162,231	-	-	-	545,803,890	-	18,954,192,620	18,954,192,620
37	Office of the Attorney-General and Ministry of Justice	292,250,712	3,035,952	-	-	-	285,478,431	-	580,765,095	580,765,095
	<i>o/w MoJ Hqtrs and Agencies</i>	292,250,712	3,035,952	-	-	-	72,175,966	-	367,462,630	367,462,630
	<i>o/w Office of the Registrar of Companies</i>	-	-	-	-	-	213,302,465	-	213,302,465	213,302,465
	<i>o/w Construction of Law House</i>	-	-	-	-	-	-	-	-	-
38	Office of the Legal Aid Commission	39,074,286	2,488,768	-	-	-	88,509	-	41,651,563	41,651,563
39	Ministry of Defence	4,743,991,271	63,869,998	-	-	-	37,092,157	-	4,844,953,426	4,844,953,426
	<i>o/w MoD Hqtrs and Agencies</i>	4,743,991,271	51,890,998	-	-	-	37,092,157	-	4,832,974,426	4,832,974,426
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	-	-	-	-	-	-	-
	<i>o/w Defence Advisory Services</i>	-	11,979,000	-	-	-	-	-	11,979,000	11,979,000
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
40	Commission on Human Rights and Administrative Justice	87,193,768	21,389,094	-	-	-	-	-	108,582,862	108,582,862
41	Judicial Service	753,544,070	17,790,966	-	-	-	67,922,153	-	839,257,189	839,257,189
	<i>o/w Judicial Service Hqtrs and Agencies</i>	753,544,070	9,717,997	-	-	-	67,922,153	-	831,184,220	831,184,220
	<i>o/w Judiciary</i>	-	8,072,969	-	-	-	-	-	8,072,969	8,072,969
42	Ministry of the Interior	10,319,176,869	76,497,776	-	-	-	155,222,641	-	10,550,897,286	10,550,897,286
	<i>o/w MoI Hqtrs and Agencies</i>	10,319,176,869	76,497,776	-	-	-	155,222,641	-	10,550,897,286	10,550,897,286
	<i>o/w Ammunitions and other Accoutrements</i>	-	-	-	-	-	-	-	-	-
43	Ministry of National Security	1,614,553,948	221,518,500	-	-	-	-	-	1,836,072,448	1,836,072,448
	<i>o/w MoNS Hqtrs and Agencies</i>	1,614,553,948	125,686,500	-	-	-	-	-	1,740,240,448	1,740,240,448
	<i>o/w National Security Operations</i>	-	95,832,000	-	-	-	-	-	95,832,000	95,832,000
44	Office of the Special Prosecutor	108,441,575	43,571,176	-	-	-	-	-	152,012,751	152,012,751
	Sub-Total MDAs	68,035,204,014	5,014,525,463	2,724,015,880	-	-	17,838,860,137	-	93,612,605,494	93,612,605,494

Appendix 5A: Compensation of Employees – Nominal Roll

MDA:

Department:

Cost Centre:.....

Programme:

Breakdown of Salaries of Staff

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

HEAD OF BUDGET

.....

HEAD PPME

.....

CHIEF DIRECTOR

.....

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

	Category of Staff	No	Basic Salary	Possible Allowances	SSF	Total monthly Salary	Possible Recruitment Budget available
Sn	A	B	C	D	E	F (C+D+E)	G

Appendix 5C: Financial Clearance Reporting / Monitoring Template

MDA.....

Specific Cost Centre

Reporting Month

SN	Cost Centre	No. of Financial Clearance Approved	Effective Date of Financial Clearance	No. Placed on Payroll	No. Outstanding	Remarks if Any

Appendix 5D: List of Staff Paid by IGF

MDA:

Department:

Cost Centre:.....

Programme:

S/N	NAME	DATE OF EMPLOYMENT	STAFF ID	RANK	BASIC SALARY	ALLOWANCE

NAME OF HR MANAGER

DATE SIGNED

Appendix 5E: Compensation of Employees Inputs for 2024

COMPENSATION OF EMPLOYEES INPUTS FOR 2024

MDA:

Department:

Cost Centre:.....

Programme:

S/N	MDA AND IT'S AGENCIES	STAFF STRENGTH IN 2023 BUDGET	STAFF STRENGTH AS AT 31ST AUGUST 2023	PAYROLL COST	
				WAGES AND SALARIES	TOTAL ALLOWANCES

NAME OF HR MANAGER

DATE SIGNED

Appendix 5F: Template for Capturing Retirees for 2024

MDA:

Department:

Cost Centre:.....

Programme:

S/N	NAME	STAFF ID	CURRENT GRADE / POSITION	MONTHLY BASIC SALARY	DATE OF APPOINTMENT	DATE OF RETIREMENT

NAME OF HR MANAGER

DATE SIGNED

Appendix 5G: Compensation of Employee - GOG Form

MDA/MMDA:

Department:

Cost Centre:

Programme:

SN	Staff Name	Staff Number	GRADE		BASIC	TYPE(S) OF ALLOWANCES							
			Level	Step	Salary	Accom	Transport	Househelp	Garden Boy	Utilities (Water, Phone, Electricity)	Entertainment	Clothing	Security (Night /Day Watchman)

SIGN.....

SIGN.....

NAME OF COST CENTRE HEAD

NAME OF CHIEF DIRECTOR/ DIRECTOR

Appendix 6A: MDA Cash Plan Template - Summary

Name of MDA:

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

Sn.	Expenditure classification	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Wages and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Non- Salary Related Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Goods & Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w GoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w ABFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wGoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wABFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Sign-offs

	Name	Name	Signature
Responsible Officer	Director, PPME		
	Chief Director		

Appendix 6B: MDA Cash Plan Template

Name of MDA:

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

Sn.	Policy Initiative	Funds Source	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1																
2																
3																
4																
5																
6																
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Sn.	Policy Initiative	Funds Source	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1																
2																
3																
4																
5																
6																
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Name of MDA:

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

Sn.	Expenditure classification	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Wages and Salaries															
	o/w Non- Salary Related Allowance															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Name of MDA:

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

Sn.	Key Operations	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

MDA CASH PLAN TEMPLATE - GOODS AND SERVICES (ABFA)

Name of MDA:

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

Sn.	Key Operations	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Appendix 6E: MDA Cash Plan Template – Capital Expenditure

Name of MDA:

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

Sn.	Other CAPEX	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

MDA CASH PLAN TEMPLATE - CAPITAL EXPENDITURE (ABFA)

Name of MDA:

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

Sn.	Other CAPEX	Arrears	2024 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
7															
8															
9															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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



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