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Our Ref. No **B.159/MOF/BPPU/BPG/18/1**
Tel. No. +233 0302 662448
+233 020 2030344
+233 050 1290125



REPUBLIC OF GHANA

MINISTRY OF FINANCE
P. O. BOX MB 40
ACCRA

3rd August, 2018

BUDGET GUIDELINES FOR THE PREPARATION OF THE 2019 - 2022 BUDGET

The 2019-2022 Budget Preparation Guidelines are being forwarded for the information of Honourable Sector Ministers, Heads of Institutions, Chief Directors and members of the Budget Committees consistent with the provisions under Article 179 (1) of the 1992 Constitution and Section 20 (1) of the Public Financial Management Act, 2016 (Act 921),

2. The attached Budget Preparation Guidelines have been structured to provide instructions on the processes and procedures to be followed in preparing the 2019-2022 Budgets and tentative medium term budget ceilings for Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) and.

3. The National Medium Term Development Policy Framework (NMTDPF) 2018-2021, which is informed by the President's Coordinated Programme of Economic and Social Development Policies (CP) (2017-2024), will be the basis of the 2019-2022 medium term budget complemented by MDA sector and MMDA district medium-term plans.

4. Ghana has signed on to the Sustainable Development Goals (SDGs) and other international protocols, which have been aligned with the NMTDPF. Therefore, in line with the NMTDPF, the programmes to be implemented through the budget, should reflect the objectives and aspirations of the SDGs and other protocols;

5. Due to constraints in resource mobilization, Colleague Ministers and District Chief Executives are reminded to ensure that their MDAs/MMDAs allocate resources to strategic and critical programmes, as reflected in the CP, in their 2019-2022 Budget. Additionally, Internally Generated Revenues (IGFs) and Development Partner (DP) Funds should be appropriately budgeted for as failure to Budget for such funds, will result in the inability to utilize them during budget implementation.

6. Technical Hearings have been scheduled from 21st August 2018, as per appendix 4 of the guidelines. The approach to this year's Technical Hearings has been modified to afford the Ministry of Finance ample time to engage MDAs on their achievements and proposals for 2019 and the medium term (paragraphs 18-20). Honourable Ministers, Chief Directors are to take note of the date assigned to their MDAs and prepare adequately to attend with their core teams.

7. Colleague Ministers are further urged to take ownership and lead the entire budget preparation process, to ensure that all government priority programmes are fully captured within the approved expenditure ceilings provided for each MDA.

8. Chief Directors are similarly encouraged to comply with all directives outlined in the Guidelines and ensure timely submission of all requisite budget documents to the office of the Director of Budget by Wednesday, 15th August, 2018.

9. Counting on your cooperation for a smooth budget preparation.



HON. ABENA OSEI ASARE (MP)
DEPUTY MINISTER
FOR: MINISTER

ALL SECTOR MINISTERS
ALL REGIONAL MINISTERS
ALL DISTRICT CHIEF EXECUTIVES

Cc: H. E. The President, Jubilee House
H. E. The Vice President, Jubilee House
The Chief of Staff, Jubilee House
The Hon. Minister, MoF
The Chairman, NDPC
The Director-General, NDPC
The Hon. Deputy Ministers, MoF
The Head of Civil Service
The Auditor-General
The Controller and Acct. General
The Head of Local Govt. Service
All Chief Directors
All Heads of Departments/ Agencies
All Regional Coordinating Directors
All Regional Budget Officers
All Regional Economic Planning Officers
All District Coordinating Directors
All District Budget Officers



REPUBLIC OF GHANA

2019-2022 BUDGET PREPARATION GUIDELINES

**Prepared and Issued by
Ministry of Finance**

August 2018

2019-2022 BUDGET PREPARATION GUIDELINES

The 2019-2022 Budget Preparation Guidelines is available online at:
www.mofep.gov.gh

ACRONYMS AND ABBREVIATIONS

ABFA	Annual Budget Funding Amount
CAGD	Controller and Accountant-General's Department
CAPEX	Capital Expenditure
CoA	Chart of Accounts
COE	Compensation of Employees
CP	Coordinated Programme of Economic and Social Development Policies
DACF	District Assemblies Common Fund
DCMIS	Development Cooperation Management Information System
DDF	District Development Facility
DPs	Development Partners
ECOWAS	Economic Community of West African States
GES	Ghana Education Service
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
IGFs	Internally Generated Funds
JVCs	Joint Venture Companies
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCE's	Metropolitan, Municipal and District Chief Executives
MoF	Ministry of Finance
MoUs	Memoranda of Understanding
NACAP	National Anti-Corruption Action Plan
NDPC	National Development Planning Commission
NMTDPF	National Medium Term Development Policy Framework
NTR	Non-Tax Revenue
PBB	Programme Based Budgeting
PFM	Public Financial Management
PFMA	Public Financial Management Act
PID	Public Investment Division
PIP	Public Investment Plan
PPPs	Public Private Partnerships
RCCs	Regional Coordinating Councils
RPD	Revenue Policy Division
SDGs	Sustainable Development Goals
SOEs	State Owned Enterprises
UDG	Urban Development Grant

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SECTION ONE: INTRODUCTION

1. Consistent with the provisions under Article 179 (1) of the 1992 Constitution and Section 20 (1) of the Public Financial Management Act, 2016 (Act 921), this Budget Preparation Guidelines is issued to facilitate the preparation of the 2019 and the medium term (2019-2022) Budget, by Ministries, Departments and Agencies (MDAs) as well as Metropolitan, Municipal and District Assemblies (MMDAs).
2. The Guidelines include instructions on the processes and procedures, and preliminary budget ceilings to guide government institutions that subsist on public funds, in the preparation of their 2019-2022 budgets.
3. Colleague Ministers, Metropolitan, Municipal and District Chief Executives (MMDCE's), Chief Directors and Heads of Institutions are particularly to take note of the following:
 - the National Medium Term Development Policy Framework (NMTDPF) 2018-2021, which is informed by the President's Coordinated Programme of Economic and Social Development Policies (CP) (2017-2024), should be the basis of the 2019-2022 medium term budget. MDAs/MMDAs should ensure that sector/district plans are aligned with the NMTDPF;
 - Ghana has signed on to the Sustainable Development Goals (SDGs) and other international protocols, which have been aligned with the NMTDPF. Therefore, in line with the NMTDPF, the programmes to be implemented through the budget, should reflect the objectives and aspirations of the SDGs and other protocols;
 - priority attention should be given to on-going policy initiatives and other strategic programmes in the allocation of resources in order to avoid excessive re-allocation during implementation;
 - the ceilings attached to the guidelines are tentative and should be used by MDAs/MMDAs in estimating their budgets;
 - MDAs and subvented organisations that subsist on the budget and generate Non-Tax Revenue/Internally Generated Funds (NTR/IGFs) should prepare and submit their revenue budgets; and
 - MDAs should budget for all Development Partner funded projects to be disbursed in 2019 and the medium term to ensure that aid is on budget.
4. Following from above, Honourable Ministers, Heads of Institutions and Chief Directors are enjoined to ensure strict adherence to the guidelines in the preparation of the 2019–2022 Medium Term Revenue and Expenditure Estimates.

SECTION TWO: BROAD FRAMEWORK FOR THE PREPARATION OF THE 2019-2022 BUDGET

5. The broad framework for the preparation of the 2019-2022 Budget is the National Medium Term Development Policy Framework (2018-2021), which is informed by the President's Coordinated Programme of Economic and Social Development Policies (CP) (2017-2024). The overall direction for national development, as contained in the CP, is to create the conditions for the private sector to thrive in order to propel growth and create ample employment opportunities, especially for the youth.
6. The economic development policy goal of government over the medium-term is to stabilise the economy and place it on the path of strong and resilient growth. Similarly, the social development policy goal is to achieve a fair and inclusive society, with opportunities for all. Relating to environment, infrastructure and human settlements development, the goal of the policy is to safeguard the natural environment and ensure a resilient built environment.
7. The medium-term agenda (2019-2021) is anchored on five key pillars of growth and development, namely:
 - restoring the economy;
 - transforming agriculture and industry;
 - revamping economic and social infrastructure;
 - strengthening social protection and inclusion; and
 - reforming public service delivery institutions.
8. Over the medium term government's aim is to structurally transform the economy, through development of strategic infrastructure, investment in agriculture, investment in human capital and a deliberate push towards industrialization, with active private sector involvement to create jobs and wealth, and improve incomes, thereby improving the standard of living of citizens.
9. The NMTDPF provides the basis for the preparation of a detailed medium-term national development plan, to be implemented over the period 2019-2022. MDAs/MMDAs are required to align their respective medium-term development plans, with the above priorities of government as reflected in the NMTDPF. The aligned sector and district medium-term plans of the MDAs and MMDAs, respectively, will serve as the basis for the annual budget

Focus of the 2019 Budget

10. In 2019, government will continue to pursue investment in human capital and agriculture. For goods and services expenditure, government has prioritized the Free Senior High School Programme, the Nation Builders Corps, completion of the National Identification project, the Planting for Food and Jobs programme among others. For Capital expenditures, government will continue to direct resources to rural areas through the Infrastructure for the Eradication of Poverty (IPEP) Programme. Additionally, there will be scaling up of other infrastructure projects in the areas of housing, roads and rail infrastructure.
11. The US\$2 Billion Sinohydro Infrastructure for Refined Bauxite Barter Arrangement announced through the mid-year fiscal policy review will provide funds to revolutionize the delivery of roads infrastructure across the country.
12. These activities will directly impact of the following Sustainable Development Goals:
 - Goal 1: No Poverty;
 - Goal 2: Zero Hunger;
 - Goal 4: Quality Education;
 - Goal 6: Clean Water and Sanitation; and
 - Goal 9: Industry, Innovation, and Infrastructure.
13. The National Development Planning Commission (NDPC) has incorporated the United Nations Agenda 2030 Sustainable Development Goals (SDGs) and other development agenda into the NMTDPF.
14. Colleague Ministers and MMDCEs are required to ensure implementation of appropriate programmes in line with the SDGs and the other international commitments such as the Agenda 2063, ECOWAS protocols etc. In doing so, they are to ensure that programme targets and indicators are revised to reflect the SDG targets, which have been included in the NMTDPF.
15. Colleague Ministers, MMDCEs, Heads of Institutions and Chief Directors are, urged to take ownership and lead the entire budget preparation process. This is to ensure that all government priority programmes are fully captured within the expenditure ceilings provided for each MDA/MMDA.

SECTION THREE: PROCESSES FOR PREPARING THE 2019-2022 BUDGET

Budget Classification and Chart of Accounts

16. Ministry of Finance (MoF), NDPC and Controller and Accountant-General's Department (CAGD) have reviewed the chart of accounts to reflect the new policy priorities in the NMTDPF.
17. MDAs/MMDAs are to take note of the changes and budget using the Chart of Accounts (CoA) which is accessible on the Ministry's website (www.mofep.gov.gh).

Programme Based Budgeting (PBB)

18. MDAs should analyse their 2018-2021 Programme Based Budget Estimates as a prelude to the preparation of the 2019-2022 budget, exhibiting continuity in the delivery of their budget programmes, sub-programmes and projects. Copies of the 2018-2021 Budget Estimates are available on the Ministry of Finance website.
19. Emerging issues within the mandate of the MDAs/MMDAs should be linked to the National Development Policy Objectives in the NMTDPF. When updating targets, particular attention should be given to budget programme outcomes and output indicators and ensure they are SDG compliant. MDAs/MMDAs are advised not to change their programme structure without recourse to Ministry of Finance. Newly created MMDAs should make effort to seek technical assistance, if necessary, from the Ministry of Finance.

Preparation of Budget Estimates

20. The respective Budget Committees will continue to be responsible for the preparation and submission of MDA/MMDA budget estimates to the Ministry of Finance. The budget proposals should be presented in three main parts. A template has been provided as Appendix 5 to guide MDAs in the preparation of their budget proposals:

Part A: should focus on how MDA/MMDA mandates dovetail into the NMTDPF for which the Budget programmes and sub-programmes have been developed. The budget programmes and sub-programmes are expected to deliver the related policy outcome indicators for improved service delivery. The indicators should include SDG and other internationally accepted indicators, which fall within the mandate of the MDA/MMDA. This part should contain the following sections:

- policy objectives in the NMTDPF;

- goal of the MDA/MMDA;
- MDA/MMDA core functions; and
- policy outcomes, indicators and targets.

In addition, **Part A** should include:

- **2018 Performance Review (Non-Financial Information):** MDAs/MMDAs should provide an update on key achievements, relating to the implementation of the first three quarters of the 2018 Budget. This section should also include a description of the major deliverables and how they are linked with the performance indicators and targets.
- **Expenditure Trend (Financial Information):** MDAs/MMDAs should provide a brief narration on previous allocations, as against actual spending (2016-2018) giving reasons for the variations. The narration should also indicate the projections for 2019 and the medium term as well as the basis for the projections. In addition, MDAs are to provide in a tabular form the Budget Performance (Variance Analysis) for the year under review (2018).
- **Part B:** should include a narration on how the budget programmes and sub-programmes are to be delivered and the expected results.

Budget Programmes and Sub-Programmes: A narration of budget programmes and sub-programmes delivered by the MDA should be provided. This description should be brief but must capture the key deliverables or major services, delivered under the budget programmes and sub-programmes. This should also include the objectives of the Budget programmes and sub-programmes.

Key Performance Indicators: Measurement of the budget programmes and sub-programmes should be tabulated, with indicators and targets that directly measure the delivery of the stated outputs, based on the implementation of the appropriate standardized operations. Actuals for past years 2016-2018 should be provided as well as projections for 2020-2022 and the Budget year, 2019. MDAs are to note that there is the need to establish a logical flow from the selected operations to the delivery of the outcomes.

Training on Budget Guidelines

21. A one-day training, as per Appendix 3, will be held for MDAs to abreast officers on the constraints and additional information included in the Guidelines as well as emerging issues on Compensation. The training will also highlight the linkage between the CoA and Sustainable Development Goals as well as the alignment between Performance Indicators and Sustainable Development Goals.

Budget Hearings

22. Subsequent to the Cross Sectoral Policy Hearing held from 17th to 26th April 2018, Technical Hearings have been scheduled to take place from August to September 2018, for all MDAs. It is important that budget proposals are in line with the strategic priorities of Government, as reflected in the CP. MDAs will also be required to demonstrate the alignment of their budgets to the SDGs during the technical hearings.
23. Budget hearings will be organized along three main categories as in Appendix 4. MDAs must adhere to the timelines communicated as per the attached timetable. Upon receipt of the guidelines, MDAs will be required to capture their data into the Hyperion by 17th August 2018.
24. In addition to the budget proposals referred to in paragraph 17 of the guidelines, MDAs are required to come along with the following information. These will form the basis of the discussions:
 - a. **Compensation:**
 - Payroll information using tables provided in Appendices 7-9;
 - Justification for compensation related allowances;
 - plans for promotion and implications on the budget; and
 - new recruitments and implications on the budget/evidence of financial clearance.
 - b. **Goods and Services Expenditure**
 - Details on key programmes and the cost implications (e.g. numbers to be enrolled as in Free SHS, acreage of farms to be cultivated, seeds to be purchased and tonnage to be produced as in PFJ etc.)
 - c. **Capex:**
 - details of all outstanding commitments as per Appendix 6.
 - list of on-going projects, (disaggregated by fund source) contract sum, variations, status of implementation, payment to date and proposed allocation for 2019 and the medium term;
 - new projects - cost of project and proposed allocation for the medium term.

SECTION FOUR: BUDGET PREPARATION INSTRUCTIONS

Revenue Budget

25. The focus of Government in the formulation of tax policy for this fiscal year will be to strike the right balance between domestic revenue mobilization for development and designing an attractive tax regime that promotes domestic and foreign investment.

Revenue Targets

26. The Ghana Revenue Authority is to ensure that they prepare their revenue targets and provide measures to help to achieve the targets.
27. MDAs are required to prepare, and submit medium term estimates of Internally Generated Funds (IGF) to the Revenue Policy Division (RPD).
28. MDAs shall make use of actual historical revenue data for the past five years (2013 - 2017) to establish the estimates for 2018;
29. The Medium term (2019 - 2022) revenue estimates shall be projected with the use of 2018 actuals, annualized or extrapolated as the base year per each revenue item;
30. Projected IGF revenue must be classified into amount allowed under explicit legislative authorization to be retained and amount allowed to be lodged into the Consolidated Fund by revenue items with the appropriate Chart of Accounts codes;
31. Projected IGF to be collected in 2019 must be broken down into months by type of revenue with the appropriate Chart of Accounts codes as per Appendix 11;
32. MDAs are required to submit trend of the IGF collections for the period 2015 - 2022 by type of revenue as per Appendix 12;
33. MDAs are required to give a breakdown of the projected retention in terms of the following as per Appendix 13;
Compensation (show authorization to pay with IGF);
Goods and Service; and
CAPEX.
34. MDAs shall also provide the following as per Appendix 14:
 - list of staff whose salaries are paid from IGF;
 - date of employment;

- staff ID;
 - rank or grade;
 - basic salaries; and
 - consolidated allowances.
35. MDAs shall submit the requested information together with the projected estimates and all the assumptions underlining the projections to the RPD of MoF.

Budgeting for Compensation of Employees

36. MDAs/MMDAs are to realistically budget for their compensation of employees including allowances using the CoA available at www.mofep.gov.gh. With the exception of Ghana Education Service (GES) and Ghana Health Service (GHS) all other MDAs and MMDAs are required to strictly adhere to the policy directive that staff strength should be kept at 2018 levels (attached at appendix 7), with net increase not exceeding the agreed ceiling.
37. MDAs/MMDAs are reminded that Category One (1) allowances have been consolidated and, therefore, should not be budgeted for. In terms of Categories 2 and 3 allowances, the implementing guidelines should inform MDAs/MMDAs on the number of staff to be budgeted for. Only Category A and B Public office holders qualify for category 4 allowances. MDAs/MMDAs are, therefore, to take note of this when budgeting for category 4 allowances.
38. MDAs/MMDAs are to note that only P. E related allowances should be budgeted for under Compensation of Employees. All service delivery allowances including the following must be budgeted for under Goods and Services:
- budget committee allowances;
 - audit report implementation committee allowances;
 - training allowances (allowances paid to staff on courses);
 - IGF projection committee allowances; and
 - Procurement and evaluation/Entity Tender Committee allowances.

Budgeting for Recruitment and Replacement

39. MDAs/MMDAs are still required to adhere to the requirement of obtaining financial clearance before recruitment/replacement into the public service. MDAs/MMDAs must budget appropriately for recruitment, re-engagement and contract appointment and this must be subject to the number of retirees and staff who have exited in the current year.

40. As part of the process of obtaining financial clearance and to ensure the speedy consideration of request for replacement of staff in critical and under staffed institutions, all MDAs/MMDAs are required to submit a list of people who will retire in 2019 using the template attached as in Appendix 9. Replacement can only be made in the year an employee exits the payroll. Under no circumstance will the Ministry of Finance approve financial clearance if budgetary provisions are not made.

Budgeting for Goods and Services

41. MDAs/MMDAs are to budget using the CoA and within the tentative ceilings provided. In budgeting for Goods and Services, MDAs should give top priority to their critical requirements and take note of the following:
- **Utilities:** All MDAs/MMDAs are required to budget appropriately for the payment of utilities especially in the case of electricity, water and telephone as well as Internet charges as no budgetary allocation will be made for centralized payment. All MDAs/MMDAs are also urged to comply with the directive of installing pre-paid meters at their premises.
 - **Subscription Payments/ Contributions:** All MDAs/MMDAs should make provision in their budget proposals to cater for their international subscription payments/contributions and all other international financial commitments.
 - **Property Rate and Rent:** All MDAs are to make adequate provision for property rates and rent.

Budgeting for Capital Expenditures

42. MDAs that applied for and were granted commencement approvals for procurement of various capital expenditure and from their assessment are most likely not to complete the procurement process to facilitate payment before the end of the year, are to make provision for those projects to facilitate payments in 2019.
43. MDAs/MMDAs are expected to give priority to on-going capital projects as a first charge on their capital budget, and indicate the proposed funding sources for all public investment projects.
44. Government Initiate policy on housing MDAs in single office complexes to reduce expenditure on construction and renovations of various office accommodation as well as acquisition of land.
45. In budgeting for capital expenditure, consideration should be given to upgrading and maintenance of physical infrastructure such as property, industrial buildings and equipment.

46. New capital projects of MDAs/MMDAs should be informed by the NMDPF and Sector Medium Term Development Plans. In line with the provisions in Section 33 (5) of the Public Financial Management Act, 2016 (Act 921) which states that "A Principal Spending Officer may propose or commit to invest in a project only after expert assessment has been completed and justification for the investment project and efficiency is established", MDAs/MMDAs are to submit Project preparation reports for new projects.

Implementing Public-Private Partnerships (PPPs) Projects

47. The National Policy on PPPs provides clear processes/procedures to procure PPP projects as well as guiding principles to ensure; value for money, affordability, efficient risk allocation, local content and transfer of technology, among others.
48. In this regard, MDAs, MMDAs and other Public Entities are to liaise with the Public Investment Division (PID) of the Ministry of Finance for guidance in the implementation of PPP projects. All MDAs and MMDAs implementing PPP projects must budget adequately to cover associated fiscal commitments with respect to these projects.

Multi-Year Expenditure Commitments

49. MDAs are advised not to make multi-year commitments without the prior written approval of the Minister for Finance and authorized by Parliament.

Costing of operations and projects

50. Costing of operations and projects will be done using the Hyperion. To control the arbitrary pricing regime MDAs/MMDAs should be guided by the average price list, published by the Public Procurement Authority at www.ppaghana.org.

Annual Budget Funding Amount

51. 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 be provided on the contract sum, location of the project, payment to date, stage of completion of the project and allocation for 2019 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.

OTHER BUDGET PREPARATION ISSUES

52. In line with efforts to effectively monitor State Owned Enterprises (SOEs) and Joint Venture Companies (JVCs), MDAs are to provide the following information on SOEs under their respective Ministries.
- List of SOEs;

- List JVCs;
 - Classification of SOEs into Commercial and Subvented;
 - SOEs requiring subsidies in 2019 and the medium term;
 - SOEs requiring guarantees or any indirect support in 2019 and the medium term; and
 - SOEs under consideration for privatization or outright sale.
53. Section 93 (1) of the Public Financial Management Act, 2016 (Act 921) states “The governing body of a public corporation or state-owned enterprise shall, not later than four months before the beginning of each financial year submit to the Minister through the relevant sector Minister, a financial plan reflecting the proposed revenue and expenditure estimate of the public corporation or state-owned enterprise in respect of the ensuing financial year”.
54. To this end, it is expected that Sector Ministers as part of their budget submissions will submit to the Minister for Finance the above stated financial plan of the public corporations and / or state-owned enterprises in their sector. Sector Ministers are also required to ensure that the Heads of these organisations are present at the Budget Hearings to assist in the discussions of their proposed budgets for the ensuing financial year.

Social Intervention Programmes

55. MDAs/MMDAs that have responsibility for implementing Social Intervention Programmes in education, health, employment generation, poverty reduction and sanitation should budget for such programmes under their relevant sources of funding and submit detailed quarterly reports on the performance of these programmes.

Aid on Budget

56. The middle-income status of Ghana has brought in its wake, dwindling access to grants and concessional financing from some major Development Partners (DPs).
57. Additionally, the financing terms of loans from the major multilateral institutions and some bilateral DPs have hardened and no longer meet the 35 percent minimum weighted grant element required to qualify them as concessional facilities.
58. Owing to these, MDAs/MMDAs are reminded not to sign any Memoranda of Understanding (MoUs) or contracts with DPs without recourse to the Ministry of Finance. This is because, some of the MoUs/contracts may implicitly have financial implications on Government.

59. For on-going DP funded projects and programmes, MDAs/MMDAs are requested to adequately budget and report comprehensively on them. In this regard, MDAs/MMDAs are to validate the DP projected disbursement in Appendix 15 and send a confirmation or a revised schedule to MoF.
60. MDAs/MMDAs are also requested to provide disbursement projections on approved pipeline projects, which are likely to be implemented from 2019. The list of pipeline projects should, however, be separated from the on-going projects list and any pipeline project which has not yet received Cabinet Approval as at the time of budget preparation should not be included.
61. MDAs/MMDAs are required to adequately budget for all matching (counterpart) funds for projects that require such payments as there will be no special vote for such projects.
62. MDAs are to ensure that all DP funded project data captured on the Development Cooperation Management Information System (DCMIS), related mainly to disbursements and projections are accurate to facilitate mutual tracking and accountability by the Government and Development Partners. As you may be aware, each MDA nominated two focal persons who were trained on the DCMIS, which is currently accessible online at www.dcmis.mofep.gov.gh/ghana.
63. Failure to fully capture DP inflows in MDA's/MMDA's estimates may result in the inability to utilize funds from these sources.

Statutory Funds

64. Pursuant to Section 20 (2) (J) of the PFM Act, 2016, Act 921, and subsequent engagements held, Statutory Fund Managers should prepare their budget proposals based on the ceilings as in Appendix 16 and also by the programme structure agreed upon. This should be completed and submitted to the office of the Director of Budget (room 417) and electronically to bdu@mofep.gov.gh by 15th August, 2018.
65. Statutory Fund Managers will be required to attend the budget hearings together with their respective supervisory Ministries on the dates indicated in Appendix 4.

Realignment of expenditures to statutory Funds

66. In line with the Earmarked Funds Capping and Realignment Act, the following national priorities will continue to be aligned to the Statutory Funds:
 - School Feeding Programme;

- Nursing Trainees Allowance;
- Teacher Trainee Allowance
- Essential Drugs; and
- Critical Expenditures in Education.

67. The Ministry of Finance and Statutory Fund managers will accordingly, work out the technical details.

Budgeting for Crosscutting Issues:

Corruption

68. All MDAs/MMDAs are required to mainstream anti-corruption measures into their programmes and operations in the 2019 – 2022 budget estimates as part of the implementation of the National Anti-Corruption Action Plan (2012 – 2020) (NACAP).

Climate Change

69. MDAs are to mainstream climate change activities into their programmes and budget for climate change activities using the CoA. The revised Climate Change Finance Tracking Tools developed should be used to capture relevant end-of-year expenditures relating to climate change. MDAs will be expected to use the tool to track budget allocations including grants disbursement.

Transfers to Missions Abroad

70. MDAs with Missions Abroad should ensure that, transfers to the Missions should be budgeted for using the operational currencies of the Missions.

Letters of Credit

71. MDAs should ensure that all Letters of Credit and Promissory Notes whose maturity go beyond the 2018 fiscal year are adequately budgeted for since there will be no central vote to cover those claims when they mature.

Value Books

72. CAGD should review the schedule of all value books and ensure that, only documents that qualify as value books under the law are printed. The Department should also obtain commencement warrant before the printing of these value books. MDAs/MMDAs should as well make adequate provision in their budget for payment of printing and supply of value books.

Lifting of Fuel by Security Agencies

73. No provision will be made centrally for the lifting of fuel in the 2019-2022 Budget. All security agencies should therefore budget adequately for the lifting

of fuel including the tax component from the ceilings given to their respective MDAs.

Exchange Rate

74. MDAs whose estimates involve the use of foreign currency should employ the prevailing inter-bank exchange rates at the time of budget preparation.

Award of Contracts in Foreign Currency

75. MDAs should note that, all contracts are to be awarded in Ghana Cedis. In exceptional circumstances where contracts need to be awarded in a foreign currency, prior approval must be obtained from the Ministry of Finance. However, the responsibility for foreign exchange losses arising out of these contracts will be borne solely by the MDA from their Goods and Services Budget.

Bank Charges

76. Bank charges associated with the transfer of foreign currency should be included in MDAs budget. These charges are also to be included in all requests for transfer of foreign currency.

Judgement Debts

77. Judgement Debts represent a significant risk to effective budget implementation. MDAs that incur Judgement Debts will bear the full cost of servicing these debts in their budget.

Duties and Taxes

78. MDAs should budget for the payment of duties, VAT and other fees and charges on all expected imports, local purchases and contracts to avoid delays and additional costs to projects. MDAs are to take note that imported goods will no longer be cleared on permit.

Tax Incentives and Exemptions

79. It has been observed that some MDAs have been granting or seeking to grant tax incentives to investors, contractors and other stakeholders without the consent of the Minister for Finance. This is now illegal under the new PFM Act. 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.
80. Any MDA that seeks to make a provision for tax exemptions/incentives in a contract, loan or international agreement should clear with MoF before committing Government.

Work Plans, Cash Plans and Procurement Plans

81. To improve the cash flow forecast, MDAs and MMDAs are required to capture their work plans and cash plans on the budget system (Hyperion and Activate) as well as submit their procurement plans by 31st December 2018. MDAs with high seasonality in spending may reflect this in their forecast.

Budget Documents to be provided

82. MDAs will be required to submit the following documents to the Office of the Director of Budget (Room 417) and soft copies to bdu@mofep.gov.gh by 15th August, 2018:
- Medium Term Development Plan (2019-2022);
 - Programme Based Budget proposals for the medium term (2019-2022) including brief report on the implementation of the 2018 budget and validated lists of all DP funded projects and their counterpart fund requirements;
 - where applicable, list of ABFA funded programmes/projects showing progress to date and projections for the medium term;
 - data on Compensation of Employees using the templates provided at Appendices 7 - 9; and
 - all allowances (both Salary related and non-salary related) as per the attached template (Appendix 8).

SECTION FIVE: SPECIFIC INSTRUCTIONS FOR MMDAs AND REGIONAL COORDINATING COUNCILS

83. RCCs/MMDAs are to prepare the 2019-2022 Budget using the processes outlined in sections three (3) and four (4) of the guidelines. Additionally, they are to take note of the following instructions and apply them appropriately.
84. All budget committees at the RCCs and MMDAs, should consult the Public Financial Management Act 2016, Act 921 and the Local Governance Act 2016, Act 936 and keep themselves abreast with the relevant provisions in the Law. In addition, MMDAs should use the Programmed-Based Budgeting Manual as additional resource material.
85. RCCs/MMDAs should strictly adhere to the agreed standardized operations and projects. In prioritizing expenditures, government flagship projects should be given priority in the budget.

REVENUE

Grants/ Transfers

86. Ceilings have been provided in the guidelines for the RCCs and their Departments as well as for each Department in MMDAs (Agriculture, Feeder Roads, Urban Roads, Community Development and Social Welfare, Works etc.). The ceilings are to be strictly applied as given. Ceilings provided for DACF are indicative and should only act as a guide in planning and preparing the budget. The Administrator will communicate the final ceilings for DACF.

Internally Generated Funds (IGF)

87. Section 150 of the Local Governance Act 2016, Act 936 provides that the Minister responsible for Local Government and Rural Development may issue guidelines for levying rates in the Assemblies. In line with this, the Minister has issued and published fee-fixing guidelines to assist the MMDAs prepare their internally generated revenue budget estimates. The fee-fixing guidelines should be consulted in estimating internally generated revenues.
88. MMDAs should review IGF collection strategies and produce a report on the revised strategies to improve on IGF mobilization. MMDAs are required to use at least 20% of their IGF budget to implement capital projects. MMDAs should also produce a list of all their revenue collectors categorized into those paid by the Assembly and those on central government payroll together with their salaries.

EXPENDITURE

Compensation of Employees

89. RCCs/MMDAs are required to review their nominal and payroll data on all staff taking into consideration the following: staff on retirement; staff on transfer; staff who are dead or have resigned, etc. Information on the above should be presented at the regional budget hearings and subsequently to MoF and Parliament.

Goods and Services

90. In budgeting for Goods and Services, RCCs/MMDAs are to equitably allocate portions of the DACF to their respective departments, to complement the goods and services ceilings from central government. Additionally, MMDAs are also to allocate portions of their Internally Generated Funds (IGFs) and the District Development Facility (DDF) to their departments to support decentralized services.

Capital Expenditure

91. Budget committees of RCCs/MMDAs are to note that all on-going and completed projects, for which full payment have not been made, should be given priority in the budget. Where there is additional space to take on new projects, MMDAs in particular are entreated to invest more of the DDF and UDG in income generating projects to expand their internally generated revenue base. In allocating the budget, consideration must be given to capital expenditures of decentralized departments.

OTHER BUDGET PREPARATION ISSUES

Budgeting for Sanitation

92. In the last few years, government has directed its attention to addressing sanitation issues because of the impact it has on the health of the people and the cost to the economy. MMDAs should therefore make adequate budgetary allocation to address both liquid and solid waste management. The Ministry of Local Government and Rural Development under the Rewarding Excellence in Urban Liquid Waste Management Project, has instituted an award system to acknowledge MMDAs that demonstrate commitment to improving sanitation.

Functionality of the Audit Committees

93. Section 86 of the PFMA Act 2016 provides for the establishment of an Audit Committee in each covered entity. To ensure functionality of these audit committees, MMDAs are to make adequate budget allocations to service the committees in the assemblies.

Ghana Integrated Financial Management Information System (GIFMIS)

94. The roll out of GIFMIS has been completed for 216 MMDAs. To facilitate its implementation, MMDAs should adequately budget for the procurement of internet boosters from the relevant network providers in their districts.

MMDA Budget Hearings

95. Regional Budget hearings will be conducted for MMDAs in the second week of August 2018. The regional hearings should provide opportunity to ensure quality and also verify that programmes and projects outlined in the budget are in line with the NMTDPF. In line with Act 936, MMDAs are to ensure that all heads of departments (Agriculture, Community Development, Social Welfare, Town and Country Planning, Urban Roads, Feeder Roads, Works etc.) participate fully at all hearings. The Regional Ministers should chair the budget hearings.

Budget Approval/submission

96. MMDA budgets should be approved by the General Assembly before the end of the first week of September 2018 and subsequently submitted to Ministry of Finance by 28th September 2018.
97. RCC budget committees should collate and coordinate all revenue and expenditure estimates of all departments under the RCCs. Information on the above, should be presented at the regional budget hearings and subsequently presented to the Local Government Service, with a copy to MoF.

SECTION SIX: CONCLUSION

98. Colleague Ministers, MMDCEs, Heads of Institutions and Chief Directors should adopt cost effective measures in preparing the 2019-2022 Budget to enable government derive maximum results from the interventions currently being implemented in the respective MDAs/MMDAs.
99. In connection with the above, MDAs/MMDAs should allocate adequate resources to key priority programmes and initiatives and avoid spreading resources thinly across programmes.
100. Colleague Ministers and MMDCEs, should therefore be involved and own the entire budget preparation process for maximum returns.

Appendix 1: MDA Indicative Ceilings for 2019-2022

2019 EXPENDITURE CEILINGS - GoG FUNDS			GoG	ABFA		GoG	ABFA		
S/N	Ministries / Departments & Agencies	Wages & Salaries	Goods & Services			CAPEX			Total
			GoG	ABFA	Sub-tot	GoG	ABFA	Sub-tot	
	Administration	1,981,275,961	1,046,117,973	5,000,000	1,051,117,973	1,204,775,572	520,073,295	1,724,848,867	4,757,242,801
1	Office of Government Machinery	133,432,680	504,242,692	-	504,242,692	50,000,000	-	50,000,000	687,675,372
2	Office of the Head of Civil Service	9,919,584	1,130,526	-	1,130,526	200,000	-	200,000	11,250,110
3	Office of the Senior Minister	1,184,957	1,968,060	-	1,968,060	300,000	-	300,000	3,453,017
4	Ministry of Planning	390,250	1,447,632	-	1,447,632	-	-	-	1,837,882
5	Ministry of Business Development	390,250	50,846,000	-	50,846,000	-	-	-	51,236,250
6	Ministry of Special Development Initiatives	390,250	63,690,732	-	63,690,732	678,866,955	520,073,295	1,198,940,250	1,263,021,232
	<i>o/w Development Authorities</i>	-	62,000,000	-	62,000,000	-	-	-	62,000,000
7	Ministry of Inner-City and Zongo Development	390,250	20,635,982	-	20,635,982	85,500,000	-	85,500,000	106,526,232
8	Ministry of Monitoring and Evaluation	390,250	1,398,000	-	1,398,000	-	-	-	1,788,250
9	Ministry of Regional Reorganisation and Development	390,250	1,523,382	-	1,523,382	1,000,000	-	1,000,000	2,913,632
10	Parliament of Ghana	158,232,025	70,118,610	-	70,118,610	72,089,725	-	72,089,725	300,440,360
11	Audit Service	243,181,677	35,119,810	-	35,119,810	5,000,000	-	5,000,000	283,301,487
12	Public Services Commission	4,911,149	1,310,412	-	1,310,412	1,000,000	-	1,000,000	7,221,561
13	District Assemblies Common Fund	-	-	-	-	-	-	-	-
14	Electoral Commission	53,963,327	206,493,347	-	206,493,347	257,848,782	-	257,848,782	518,305,455
15	Ministry of Foreign Affairs and Regional Integration	345,672,426	14,558,016	-	14,558,016	2,904,070	-	2,904,070	363,134,512
16	Ministry of Finance	290,201,795	28,790,736	5,000,000	33,790,736	43,097,670	-	43,097,670	367,090,201
17	Ministry of Local Government and Rural Development	644,939,202	34,265,506	-	34,265,506	4,000,000	-	4,000,000	683,204,708
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	622,654,688	27,637,258	-	27,637,258	2,000,000	-	2,000,000	652,291,946
18	National Media Commission	3,175,410	780,888	-	780,888	500,000	-	500,000	4,456,298
19	National Development Planning Commission	4,849,328	1,331,340	-	1,331,340	300,000	-	300,000	6,480,668
20	Ministry of Information	84,652,594	5,478,306	-	5,478,306	2,168,370	-	2,168,370	92,299,270
21	Ministry of Parliamentary Affairs	618,307	987,996	-	987,996	-	-	-	1,606,303
	Economic	545,779,934	223,566,877	0	223,566,877	271,026,410	248,465,991	519,492,401	1,288,839,212
22	Ministry of Food and Agriculture	68,073,774	152,702,326	-	152,702,326	2,000,000	240,000,000	242,000,000	462,776,100
23	Ministry of Fisheries and Aquaculture Development	10,863,679	1,610,784	-	1,610,784	2,306,500	8,465,991	10,772,491	23,246,954
24	Ministry of Lands and Natural Resources	152,551,650	3,538,554	-	3,538,554	14,800,000	-	14,800,000	170,890,204
25	Ministry of Trade and Industry	37,953,889	54,428,930	-	54,428,930	152,478,140	-	152,478,140	244,860,959
26	Ministry of Tourism, Culture and Creative Arts	37,277,274	7,473,966	-	7,473,966	10,000,000	-	10,000,000	54,751,240
27	Ministry of Environment, Science, Tech. and Innovation	236,126,781	2,647,242	-	2,647,242	4,000,000	-	4,000,000	242,774,023
28	Ministry of Energy	2,932,887	1,165,075	-	1,165,075	85,441,770	-	85,441,770	89,539,732
	Infrastructure	102,044,678	10,941,712	0	10,941,712	863,561,210	432,631,946	1,296,193,156	1,409,179,545
29	Ministry of Water Resources and Sanitation	10,125,911	1,968,340	-	1,968,340	60,000,000	-	60,000,000	72,094,251
30	Ministry of Works and Housing	10,601,155	1,011,486	-	1,011,486	180,186,790	-	180,186,790	191,799,431
31	Ministry of Roads and Highways	45,089,232	1,027,212	-	1,027,212	600,000,000	282,631,946	882,631,946	928,748,390
32	Ministry of Communications	23,960,773	2,090,880	-	2,090,880	6,600,000	-	6,600,000	32,651,653
33	Ministry of Railways Development	5,575,000	1,321,772	-	1,321,772	-	150,000,000	150,000,000	156,896,772
34	Ministry of Aviation	858,522	2,502,504	-	2,502,504	1,774,420	-	1,774,420	5,135,446
35	Ministry of Transport	5,834,084	1,019,518	-	1,019,518	15,000,000	-	15,000,000	21,853,602
	Social	11,098,404,148	1,490,423,282	715,669,275	2,206,092,557	146,732,720	60,000,000	206,732,720	13,511,229,425
36	Ministry of Education	8,027,715,256	1,143,360,110	715,669,275	1,859,029,385	102,822,910	10,000,000	112,822,910	9,999,567,551
	<i>o/w Free SHS</i>	-	1,055,532,750	715,669,275	1,771,202,025	-	-	-	1,771,202,025
37	Ministry of Employment and Labour Relations	43,847,155	302,360,214	-	302,360,214	635,390	-	635,390	346,842,759
38	Ministry of Youth and Sports	18,796,431	17,446,828	-	17,446,828	2,774,420	-	2,774,420	39,017,679
39	National Commission for Civic Education	50,033,977	2,287,654	-	2,287,654	500,000	-	500,000	52,821,631
40	Ministry of Chieftaincy and Religious Affairs	38,867,364	2,769,406	-	2,769,406	1,000,000	-	1,000,000	42,636,770
41	Ministry of Health	2,886,224,100	17,133,130	-	17,133,130	33,000,000	50,000,000	83,000,000	2,986,357,230
42	Ministry of Gender, Children and Social Protection	30,142,924	3,393,920	-	3,393,920	5,000,000	-	5,000,000	38,536,844
43	National Labour Commission	2,776,940	1,672,020	-	1,672,020	1,000,000	-	1,000,000	5,448,960
	Public Safety	4,144,742,794	216,987,082	0	216,987,082	180,623,912	0	180,623,912	4,542,353,788
44	Ministry of Justice and Attorney General's Department	86,816,655	4,573,080	-	4,573,080	8,196,940	-	8,196,940	99,586,675
45	Ministry of Defence	971,638,209	56,554,676	-	56,554,676	70,000,000	-	70,000,000	1,098,192,885
46	Commission on Human Rights and Administrative Justice	19,644,594	3,000,000	-	3,000,000	1,000,000	-	1,000,000	23,644,594
47	Judicial Service	318,193,369	35,318,954	-	35,318,954	26,426,972	-	26,426,972	379,939,295
48	Ministry of Interior	2,351,591,315	68,040,372	-	68,040,372	70,000,000	-	70,000,000	2,489,631,687
49	Ministry of National Security	396,858,651	49,500,000	-	49,500,000	5,000,000	-	5,000,000	451,358,651
	Sub-Total MDA's	17,872,247,515	2,988,036,926	720,669,275	3,708,706,200	2,666,719,824	1,261,171,232	3,927,891,056	25,508,844,771

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2019 EXPENDITURE CEILINGS - Public FUNDS										
SN	Ministries / Departments & Agencies	Retained IGF				Development Partner Funds			Total	MDAs Total
		Wag. & Sal.	Goods & Serv.	CAPEX	Sub Tot.	Goods & Serv.	CAPEX	Sub Tot.		
	Administration	24,576,561	84,951,308	38,293,155	147,821,024	187,278,389	85,119,685	272,398,073	420,219,097	5,891,753,844
1	Office of Government Machinery	7,963,231	6,468,246	589,869	15,021,345	-	-	-	15,021,345	702,696,717
2	Office of the Head of Civil Service	-	1,867,937	598,125	2,466,062	-	-	-	2,466,062	13,716,172
3	Office of the Senior Minister	-	-	-	-	-	-	-	-	3,453,017
4	Ministry of Planning	-	-	-	-	-	-	-	-	1,837,882
5	Ministry of Business Development	-	-	-	-	-	-	-	-	51,236,250
6	Ministry of Special Development Initiatives	-	-	-	-	-	-	-	-	1,263,021,232
	<i>o/w Development Authorities</i>	-	-	-	-	-	-	-	-	62,000,000
7	Ministry of Inner-City and Zongo Development	-	-	-	-	-	-	-	-	106,526,232
8	Ministry of Monitoring and Evaluation	-	-	-	-	-	-	-	-	1,788,250
9	Ministry of Regional Reorganisation and Development	-	-	-	-	-	-	-	-	2,913,632
10	Parliament of Ghana	-	-	-	-	10,553,402	-	10,553,402	10,553,402	310,993,762
11	Audit Service	-	-	-	-	2,822,520	23,521,000	26,343,520	26,343,520	309,645,007
12	Public Services Commission	-	-	-	-	-	-	-	-	7,221,561
13	District Assemblies Common Fund	-	-	-	-	-	37,633,600	37,633,600	37,633,600	37,633,600
14	Electoral Commission	-	-	-	-	3,528,150	-	3,528,150	3,528,150	521,833,605
15	Ministry of Foreign Affairs and Regional Integration	-	44,947,667	29,965,112	74,912,779	-	-	-	74,912,779	438,047,291
16	Ministry of Finance	16,613,330	14,083,178	4,000,000	34,696,508	140,741,479	21,168,900	161,910,379	196,606,886	563,697,087
17	Ministry of Local Government and Rural Development	-	-	-	-	29,632,838	2,796,185	32,429,023	32,429,023	715,633,731
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	-	-	-	-	-	-	-	-	652,291,946
18	National Media Commission	-	-	-	-	-	-	-	-	4,456,298
19	National Development Planning Commission	-	-	-	-	-	-	-	-	6,480,668
20	Ministry of Information	-	17,584,280	3,140,050	20,724,330	-	-	-	20,724,330	113,023,600
21	Ministry of Parliamentary Affairs	-	-	-	-	-	-	-	-	1,606,303
	Economic	115,943,954	500,568,070	169,063,154	785,575,177	207,894,028	669,976,965	877,870,992	1,663,446,170	2,952,285,382
22	Ministry of Food and Agriculture	-	2,699,705	521,307	3,221,012	93,524,388	310,436,221	403,960,609	407,181,621	869,957,721
23	Ministry of Fisheries and Aquaculture Development	880,600	15,238,564	12,181,027	28,300,190	-	-	-	28,300,190	51,547,144
24	Ministry of Lands and Natural Resources	60,944,420	244,776,116	30,397,615	336,118,151	-	-	-	336,118,151	507,008,355
25	Ministry of Trade and Industry	8,408,998	81,847,387	83,697,099	173,953,484	65,858,800	84,675,600	150,534,400	324,487,884	569,348,843
26	Ministry of Tourism, Culture and Creative Arts	1,989,282	15,118,366	3,797,855	20,905,503	-	-	-	20,905,503	75,656,743
27	Ministry of Environment, Science, Tech. and Innovation	43,720,653	64,930,746	38,468,251	147,119,650	15,336,633	35,046,290	50,382,923	197,502,572	440,276,595
28	Ministry of Energy	-	75,957,187	-	75,957,187	33,174,207	239,818,854	272,993,061	348,950,247	438,489,979
	Infrastructure	30,948,843	101,456,005	63,359,401	195,764,249	15,011,573	1,461,013,595	1,476,025,168	1,671,789,416	3,080,968,962
29	Ministry of Water Resources and Sanitation	-	1,676,407	718,460	2,394,867	15,011,573	236,685,383	251,696,956	254,091,823	326,186,074
30	Ministry of Works and Housing	-	112,204	-	112,204	-	-	-	112,204	191,911,635
31	Ministry of Roads and Highways	66,519	6,560,661	25,770	6,652,950	-	78,862,427	78,862,427	85,515,377	1,014,263,767
32	Ministry of Communications	1,738,278	34,025,197	46,524,335	82,287,810	-	604,482,785	604,482,785	686,770,595	719,422,248
33	Ministry of Railways Development	-	2,362,400	-	2,362,400	-	540,983,000	540,983,000	543,345,400	700,242,172
34	Ministry of Aviation	-	-	-	-	-	-	-	-	5,135,446
35	Ministry of Transport	29,144,045	56,719,137	16,090,836	101,954,018	-	-	-	101,954,018	123,807,620
	Social	291,784,557	2,558,657,685	504,666,189	3,355,108,431	100,957,633	282,769,462	383,727,095	3,738,835,525	17,250,064,950
36	Ministry of Education	68,841,289	1,148,850,948	300,972,644	1,518,664,881	42,525,968	241,842,922	284,368,890	1,803,033,771	11,802,601,322
	<i>o/w Free SHS</i>	-	-	-	-	-	-	-	-	1,771,202,025
37	Ministry of Employment and Labour Relations	13,399,589	26,137,390	43,970,318	83,507,296	33,870,240	13,171,760	47,042,000	130,549,296	477,392,056
38	Ministry of Youth and Sports	-	977,428	-	977,428	-	-	-	977,428	39,995,108
39	National Commission for Civic Education	-	-	-	-	-	-	-	-	52,821,631
40	Ministry of Chieftaincy and Religious Affairs	-	-	-	-	-	-	-	-	42,636,770
41	Ministry of Health	209,543,679	1,382,670,389	159,723,228	1,751,937,296	24,561,425	27,754,780	52,316,205	1,804,253,500	4,790,610,730
42	Ministry of Gender, Children and Social Protection	-	21,530	-	21,530	-	-	-	21,530	38,558,374
43	National Labour Commission	-	-	-	-	-	-	-	-	5,448,960
	Public Safety	8,769,755	75,582,752	17,222,227	101,574,734	19,522,430	940,840	20,463,270	122,038,004	4,664,391,792
44	Ministry of Justice and Attorney General's Department	-	23,364,522	2,604,219	25,968,741	16,464,700	-	16,464,700	42,433,441	142,020,117
45	Ministry of Defence	-	19,384,780	-	19,384,780	-	-	-	19,384,780	1,117,577,665
46	Commission on Human Rights and Administrative Justice	-	-	-	-	-	-	-	-	23,644,594
47	Judicial Service	6,440,000	12,264,071	1,674,316	20,378,387	3,057,730	940,840	3,998,570	24,376,957	404,316,252
48	Ministry of Interior	2,329,755	20,569,379	12,943,691	35,842,825	-	-	-	35,842,825	2,525,474,513
49	Ministry of National Security	-	-	-	-	-	-	-	-	451,358,651
	Sub-Total MDAs	472,023,669	3,321,215,820	792,604,125	4,585,843,614	530,664,052	2,499,820,546	3,030,484,598	7,616,328,212	33,839,464,929

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2020 EXPENDITURE CEILINGS									
S/N	Ministries / Departments & Agencies	Compensation of Employees	Goods & Services	CAPEX	Sub-Total	IGF	DP Funds	Sub-Total	Grand Total
		GOG FUNDS				PUBLIC FUNDS			
	Administration	2,903,382,674	1,103,673,871	1,811,091,311	5,123,887,879	164,980,056	84,548,062	249,528,117	5,373,415,996
1	Office of Government Machinery	148,777,439	529,454,826	52,500,000	730,732,265	17,821,181	-	17,821,181	748,553,446
2	Office of the Head of Civil Service	11,060,336	1,187,052	210,000	12,457,389	2,655,793	-	2,655,793	15,113,181
3	Office of the Senior Minister	1,321,227	2,066,463	315,000	3,702,690	-	-	-	3,702,690
4	Ministry of Planning	435,129	1,520,014	-	1,955,142	-	-	-	1,955,142
5	Ministry of Business Development	435,129	53,388,300	-	53,823,429	-	-	-	53,823,429
6	Ministry of Special Development Initiatives	435,129	66,875,269	1,258,887,263	1,326,197,660	-	-	-	1,326,197,660
	<i>o/w Development Authorities</i>	-	65,100,000	-	65,100,000	-	-	-	65,100,000
7	Ministry of Inner-City and Zongo Development	435,129	21,667,781	89,775,000	111,877,910	-	-	-	111,877,910
8	Ministry of Monitoring and Evaluation	435,129	1,467,900	-	1,903,229	-	-	-	1,903,029
9	Ministry of Regional Reorganisation and Development	435,129	1,599,551	1,050,000	3,084,680	-	-	-	3,084,680
10	Parliament of Ghana	176,428,708	73,624,541	75,694,211	325,747,460	-	9,408,400	9,408,400	335,155,860
11	Audit Service	271,147,570	36,875,801	5,250,000	313,273,371	-	-	-	313,273,371
12	Public Services Commission	5,475,931	1,375,933	1,050,000	7,901,864	-	-	-	7,901,864
13	District Assemblies Common Fund	-	-	-	-	-	-	-	-
14	Electoral Commission	60,169,109	216,818,014	270,741,221	547,728,344	-	3,166,660	3,166,660	550,895,005
15	Ministry of Foreign Affairs and Regional Integration	385,424,755	15,285,917	3,049,274	403,759,945	80,954,228	3,912,695	84,866,922	488,626,868
16	Ministry of Finance	323,575,001	35,480,273	45,252,554	404,307,827	41,788,308	59,074,889	100,863,197	505,171,024
17	Ministry of Local Government and Rural Development	719,107,211	35,978,781	4,200,000	759,285,992	-	8,985,417	8,985,417	768,271,409
	<i>o/w Local Government Service (incl. RCCs and MMDA)</i>	694,259,977	29,019,121	2,100,000	725,379,098	-	-	-	725,379,098
18	National Media Commission	3,540,582	819,932	525,000	4,885,514	-	-	-	4,885,514
19	National Development Planning Commission	5,407,001	1,397,907	315,000	7,119,908	-	-	-	7,119,908
20	Ministry of Information	94,387,642	5,752,221	2,276,789	102,416,652	21,760,547	-	21,760,547	124,177,199
21	Ministry of Parliamentary Affairs	689,412	1,037,396	-	1,726,808	-	-	-	1,726,808
	Economic	608,544,626	234,745,221	545,467,021	1,388,756,868	1,113,724,011	339,227,318	1,452,951,329	2,841,708,197
22	Ministry of Food and Agriculture	75,902,258	160,337,442	254,100,000	490,339,701	3,599,060	127,634,684	131,233,744	621,573,444
23	Ministry of Fisheries and Aquaculture Development	12,113,002	1,691,323	11,311,116	25,115,441	40,932,623	-	40,932,623	66,048,064
24	Ministry of Lands and Natural Resources	170,095,090	3,715,482	15,540,000	189,350,572	355,029,832	14,112,600	369,142,432	558,493,004
25	Ministry of Trade and Industry	42,318,586	57,150,377	160,102,047	259,571,009	432,426,241	155,238,600	587,664,841	847,235,850
26	Ministry of Tourism, Culture and Creative Arts	41,564,160	7,847,664	10,500,000	59,911,824	24,618,977	-	24,618,977	84,530,802
27	Ministry of Environment, Science, Tech. and Innovation	263,281,361	2,779,604	4,200,000	270,260,965	168,159,677	15,053,440	183,213,117	453,474,082
28	Ministry of Energy	3,270,169	1,223,329	89,713,859	94,207,356	88,957,601	27,187,994	116,145,595	210,352,951
	Infrastructure	113,779,815	11,488,798	1,361,002,814	1,486,271,427	511,500,895	705,949,193	1,217,450,088	2,703,721,515
29	Ministry of Water Resources and Sanitation	11,290,391	2,066,757	63,000,000	76,357,148	2,610,405	106,156,210	108,766,614	185,123,762
30	Ministry of Works and Housing	11,820,288	1,062,060	189,196,130	202,078,478	128,081	-	128,081	202,206,559
31	Ministry of Roads and Highways	50,274,494	1,078,573	926,763,543	978,116,609	7,542,683	66,976,475	74,519,158	1,052,635,767
32	Ministry of Communications	26,716,262	2,195,424	6,930,000	35,841,686	386,477,826	-	386,477,826	422,319,512
33	Ministry of Railways Development	6,216,125	1,387,861	157,500,000	165,103,986	2,598,640	532,816,509	535,415,149	700,519,134
34	Ministry of Aviation	957,252	2,627,629	1,863,141	5,448,022	-	-	-	5,448,022
35	Ministry of Transport	6,505,004	1,070,494	15,750,000	23,325,498	112,143,260	-	112,143,260	135,468,758
	Social	12,374,720,625	2,316,397,185	217,069,356	14,908,187,166	3,476,562,666	466,744,844	3,943,307,510	18,851,494,676
36	Ministry of Education	8,950,902,511	1,951,980,854	118,464,056	11,021,347,420	1,382,444,103	406,766,294	1,789,210,396	12,810,557,816
	<i>o/w Free SHS</i>	-	1,859,762,126	-	1,859,762,126	-	-	-	1,859,762,126
37	Ministry of Employment and Labour Relations	48,889,578	317,478,225	667,160	367,034,962	54,792,155	37,633,600	92,425,755	459,460,718
38	Ministry of Youth and Sports	20,958,021	18,319,169	2,913,141	42,190,331	1,286,430	-	1,286,430	43,476,761
39	National Commission for Civic Education	55,787,884	2,402,037	525,000	58,714,921	-	-	-	58,714,921
40	Ministry of Chieftaincy and Religious Affairs	43,337,111	2,907,876	1,050,000	47,294,987	-	-	-	47,294,987
41	Ministry of Health	3,218,139,872	17,989,787	87,150,000	3,323,279,658	2,037,804,839	22,344,950	2,060,149,789	5,383,429,447
42	Ministry of Gender, Children and Social Protection	33,609,361	3,563,616	5,250,000	42,422,977	235,139	-	235,139	42,658,116
43	National Labour Commission	3,096,288	1,755,621	1,050,000	5,901,909	-	-	-	5,901,909
	Public Safety	4,621,388,215	227,836,436	189,655,108	5,038,879,759	115,108,721	18,758,614	133,867,335	5,172,747,094
44	Ministry of Justice and Attorney General's Department	96,800,571	4,801,734	8,606,787	110,209,092	28,286,329	16,464,700	44,751,029	154,960,121
45	Ministry of Defence	1,083,376,603	59,382,410	73,500,000	1,216,259,012	20,512,690	-	20,512,690	1,236,771,702
46	Commission on Human Rights and Administrative Justice	21,903,722	3,150,000	1,050,000	26,103,722	-	-	-	26,103,722
47	Judicial Service	354,785,607	37,084,902	27,748,321	419,618,829	23,215,628	2,293,914	25,509,542	445,128,371
48	Ministry of Interior	2,622,024,317	71,442,391	73,500,000	2,766,966,707	43,094,074	-	43,094,074	2,810,060,781
49	Ministry of National Security	442,497,396	51,975,000	5,250,000	499,722,396	-	-	-	499,722,396
	Sub-Total MDA's	20,621,815,956	3,894,141,510	4,124,285,609	27,945,983,098	5,381,876,348	1,615,228,031	6,997,104,379	34,943,087,477

2019-2022 BUDGET PREPARATION GUIDELINES

2021 EXPENDITURE CEILINGS									
S/N	Ministries / Departments & Agencies	Compensation of Employees	Goods & Services	CAPEX	Sub-Total	IGF	DP Funds	Sub-Total	Grand Total
GOG FUNDS					PUBLIC FUNDS				
	Administration	2,463,171,807	1,158,857,565	1,901,645,876	5,523,675,248	190,010,268	14,112,600	204,122,868	5,727,798,115
1	Office of Government Machinery	165,886,844	555,927,568	55,125,000	776,939,412	21,330,572	-	21,330,572	798,269,984
2	Office of the Head of Civil Service	12,332,275	1,246,405	220,500	13,799,180	2,864,232	-	2,864,232	16,663,412
3	Office of the Senior Minister	1,473,169	2,169,786	330,750	3,973,705	-	-	-	3,973,705
4	Ministry of Planning	485,169	1,596,014	-	2,081,183	-	-	-	2,081,183
5	Ministry of Business Development	485,169	56,057,715	-	56,542,884	-	-	-	56,542,884
6	Ministry of Special Development Initiatives	485,169	70,219,032	1,321,831,626	1,392,535,827	-	-	-	1,392,535,827
	<i>o/w Development Authorities</i>	-	68,355,000	-	68,355,000	-	-	-	68,355,000
7	Ministry of Inner-City and Zongo Development	485,169	22,751,170	94,263,750	117,500,089	-	-	-	117,500,089
8	Ministry of Monitoring and Evaluation	485,169	1,541,295	-	2,026,464	-	-	-	2,026,464
9	Ministry of Regional Reorganisation and Development	485,169	1,679,529	1,102,500	3,267,197	-	-	-	3,267,197
10	Parliament of Ghana	196,718,009	77,305,768	79,478,922	353,502,699	-	9,408,400	9,408,400	362,911,099
11	Audit Service	302,329,541	38,719,591	5,512,500	346,561,631	-	-	-	346,561,631
12	Public Services Commission	6,105,663	1,444,729	1,102,500	8,652,893	-	-	-	8,652,893
13	District Assemblies Common Fund	-	-	-	-	-	-	-	-
14	Electoral Commission	67,088,557	227,658,915	284,278,282	579,025,754	-	-	-	579,025,754
15	Ministry of Foreign Affairs and Regional Integration	429,748,602	16,050,213	3,201,737	449,000,552	91,888,217	-	91,888,217	540,888,769
16	Ministry of Finance	360,786,126	37,254,286	47,515,181	445,555,594	50,643,462	-	50,643,462	496,199,056
17	Ministry of Local Government and Rural Development	801,804,540	37,777,720	4,410,000	843,992,260	-	4,704,200	4,704,200	848,696,460
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	774,099,874	30,470,077	2,205,000	806,774,951	-	-	-	806,774,951
18	National Media Commission	3,947,749	860,929	551,250	5,359,928	-	-	-	5,359,928
19	National Development Planning Commission	6,028,806	1,467,802	330,750	7,827,358	-	-	-	7,827,358
20	Ministry of Information	105,242,221	6,039,832	2,390,628	113,672,682	23,283,785	-	23,283,785	136,956,466
21	Ministry of Parliamentary Affairs	768,694	1,089,266	-	1,857,960	-	-	-	1,857,960
	Economic	678,527,258	246,482,482	572,740,372	1,497,750,112	2,341,776,988	163,500,491	2,505,277,480	4,003,027,592
22	Ministry of Food and Agriculture	84,631,018	168,354,314	266,805,000	519,790,333	3,988,420	92,937,491	96,925,912	616,716,244
23	Ministry of Fisheries and Aquaculture Development	13,505,998	1,775,889	11,876,671	27,158,558	40,947,048	-	40,947,048	68,105,606
24	Ministry of Lands and Natural Resources	189,656,025	3,901,256	16,317,000	209,874,281	387,324,670	-	387,324,670	597,198,951
25	Ministry of Trade and Industry	47,185,223	60,007,895	168,107,149	275,300,268	1,525,761,692	70,563,000	1,596,324,692	1,871,624,960
26	Ministry of Tourism, Culture and Creative Arts	46,344,038	8,240,048	11,025,000	65,609,086	36,604,630	-	36,604,630	102,213,716
27	Ministry of Environment, Science, Tech. and Innovation	293,558,717	2,918,584	4,410,000	300,887,302	242,911,596	-	242,911,596	543,798,897
28	Ministry of Energy	3,646,239	1,284,495	94,199,551	99,130,285	104,238,933	-	104,238,933	203,369,218
	Infrastructure	126,864,494	12,063,237	1,429,052,954	1,567,980,686	441,351,129	117,605,000	558,956,129	2,126,936,815
29	Ministry of Water Resources and Sanitation	12,588,786	2,170,095	66,150,000	80,908,881	2,793,133	47,042,000	49,835,133	130,744,014
30	Ministry of Works and Housing	13,179,621	1,115,163	198,655,936	212,950,721	147,979	-	147,979	213,098,699
31	Ministry of Roads and Highways	56,056,060	1,132,501	973,101,720	1,030,290,282	7,507,829	70,563,000	78,070,829	1,108,361,111
32	Ministry of Communications	29,788,632	2,305,195	7,276,500	39,370,327	304,692,560	-	304,692,560	344,062,887
33	Ministry of Railways Development	6,930,979	1,457,254	165,375,000	173,763,233	2,858,510	-	2,858,510	176,621,743
34	Ministry of Aviation	1,067,336	2,759,011	1,956,298	5,782,645	-	-	-	5,782,645
35	Ministry of Transport	7,253,079	1,124,019	16,537,500	24,914,598	123,351,118	-	123,351,118	148,265,716
	Social	13,797,813,497	2,432,217,044	227,922,824	16,457,953,365	3,951,818,217	309,422,282	4,261,240,499	20,719,193,863
36	Ministry of Education	9,980,256,299	2,049,579,897	124,387,258	12,154,223,454	1,501,125,508	258,279,397	1,759,404,904	13,913,628,359
	<i>o/w Free SHS</i>	-	1,952,750,232	-	1,952,750,232	-	-	-	1,952,750,232
37	Ministry of Employment and Labour Relations	54,511,880	333,352,136	700,517	388,564,533	61,200,940	37,633,600	98,834,540	487,399,073
38	Ministry of Youth and Sports	23,368,193	19,235,128	3,058,798	45,662,119	1,047,220	-	1,047,220	46,709,339
39	National Commission for Civic Education	62,203,491	2,522,139	551,250	65,276,880	-	-	-	65,276,880
40	Ministry of Chieftaincy and Religious Affairs	48,320,879	3,053,270	1,102,500	52,476,649	-	-	-	52,476,649
41	Ministry of Health	3,588,225,957	18,889,276	91,507,500	3,698,622,733	2,388,415,721	13,509,285	2,401,925,006	6,100,547,739
42	Ministry of Gender, Children and Social Protection	37,474,437	3,741,797	5,512,500	46,728,734	28,828	-	28,828	46,757,562
43	National Labour Commission	3,452,361	1,843,402	1,102,500	6,398,263	-	-	-	6,398,263
	Public Safety	5,152,847,860	239,228,258	199,137,863	5,591,213,981	144,451,066	16,464,700	160,915,766	5,752,129,747
44	Ministry of Justice and Attorney General's Department	107,932,636	5,041,821	9,037,126	122,011,584	30,516,528	16,464,700	46,981,228	168,992,812
45	Ministry of Defence	1,207,964,912	62,351,530	77,175,000	1,347,491,442	21,309,820	-	21,309,820	1,368,801,262
46	Commission on Human Rights and Administrative Justice	24,422,650	3,307,500	1,102,500	28,832,650	-	-	0	28,832,650
47	Judicial Service	395,585,951	38,939,147	29,135,737	463,660,835	26,868,195	-	26,868,195	490,529,030
48	Ministry of Interior	2,923,557,113	75,014,510	77,175,000	3,075,746,623	65,756,523	-	65,756,523	3,141,503,147
49	Ministry of National Security	493,384,597	54,573,750	5,512,500	553,470,847	-	-	-	553,470,847
	Sub-Total MDA's	22,219,224,916	4,088,848,586	4,330,499,889	30,638,573,392	7,069,407,668	621,105,073	7,690,512,741	38,329,086,132

2019-2022 BUDGET PREPARATION GUIDELINES

2022 EXPENDITURE CEILINGS									
SN	Ministries / Departments & Agencies	Compensation of Employees	Goods & Services	CAPEX	Sub-Total	IGF	DP Funds	Sub-Total	Grand Total
		GOG FUNDS				PUBLIC FUNDS			
	Administration	2,586,330,397	1,216,800,443	1,996,728,170	5,799,859,010	259,086,645	10,349,240	269,435,885	6,069,294,895
1	Office of Government Machinery	174,181,186	583,723,946	57,881,250	815,786,382	25,748,003	-	25,748,003	841,534,386
2	Office of the Head of Civil Service	12,948,889	1,308,725	231,525	14,489,139	2,995,583	-	2,995,583	17,484,722
3	Office of the Senior Minister	1,546,827	2,278,275	347,288	4,172,390	-	-	-	4,172,390
4	Ministry of Planning	509,427	1,675,815	-	2,185,242	-	-	-	2,185,242
5	Ministry of Business Development	509,427	58,860,601	-	59,370,028	-	-	-	59,370,028
6	Ministry of Special Development Initiatives <i>o/w Development Authorities</i>	509,427	73,729,984	1,387,923,207	1,462,162,618	-	-	-	1,462,162,618
7	Ministry of Inner-City and Zongo Development	509,427	23,888,729	98,976,938	123,375,093	-	-	-	123,375,093
8	Ministry of Monitoring and Evaluation	509,427	1,618,360	-	2,127,787	-	-	-	2,127,787
9	Ministry of Regional Reorganisation and Development	509,427	1,763,505	1,157,625	3,430,557	-	-	-	3,430,557
10	Parliament of Ghana	206,553,910	81,171,056	83,452,868	371,177,833	-	10,349,240	10,349,240	381,527,073
11	Audit Service	317,446,018	40,655,570	5,788,125	363,889,713	-	-	-	363,889,713
12	Public Services Commission	6,410,947	1,516,966	1,157,625	9,085,537	-	-	-	9,085,537
13	District Assemblies Common Fund	-	-	-	-	-	-	-	-
14	Electoral Commission	70,442,985	239,041,861	298,492,196	607,977,041	-	-	-	607,977,041
15	Ministry of Foreign Affairs and Regional Integration	451,236,032	16,852,723	3,361,824	471,450,579	143,472,760	-	143,472,760	614,923,339
16	Ministry of Finance	378,825,433	39,117,001	49,890,940	467,833,374	61,258,136	-	61,258,136	529,091,509
17	Ministry of Local Government and Rural Development <i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	841,894,767	39,666,606	4,630,500	886,191,873	-	-	-	886,191,873
18	National Media Commission	4,145,136	903,975	578,813	5,627,924	-	-	-	5,627,924
19	National Development Planning Commission	6,330,246	1,541,192	347,288	8,218,726	-	-	-	8,218,726
20	Ministry of Information	110,504,332	6,341,824	2,510,159	119,356,316	25,612,163	-	25,612,163	144,968,479
21	Ministry of Parliamentary Affairs	807,129	1,143,729	-	1,950,858	-	-	-	1,950,858
	Economic	712,453,621	258,806,606	601,377,391	1,572,637,618	7,836,762,277	56,450,400	7,893,212,677	9,465,850,295
22	Ministry of Food and Agriculture	88,862,569	176,772,030	280,145,250	545,779,849	4,579,243	37,633,600	42,212,843	587,992,692
23	Ministry of Fisheries and Aquaculture Development	14,181,297	1,864,684	12,470,505	28,516,486	67,385,965	-	67,385,965	95,902,451
24	Ministry of Lands and Natural Resources	199,138,826	4,096,319	17,132,850	220,367,995	422,424,445	-	422,424,445	642,792,440
25	Ministry of Trade and Industry	49,544,485	63,008,290	176,512,507	289,065,281	6,609,722,953	18,816,800	6,628,539,753	6,917,605,034
26	Ministry of Tourism, Culture and Creative Arts	48,661,240	8,652,050	11,576,250	68,889,540	56,785,538	-	56,785,538	125,675,079
27	Ministry of Environment, Science, Tech. and Innovation	308,236,653	3,064,514	4,630,500	315,931,667	552,609,276	-	552,609,276	868,540,942
28	Ministry of Energy	3,828,550	1,348,720	98,909,529	104,086,799	123,254,858	-	123,254,858	227,341,657
	Infrastructure	133,207,719	12,666,399	1,500,505,602	1,646,379,720	469,234,345	32,929,400	502,163,745	2,148,543,465
29	Ministry of Water Resources and Sanitation	13,218,225	2,278,600	69,457,500	84,954,325	3,072,446	32,929,400	36,001,846	120,956,171
30	Ministry of Works and Housing	13,838,602	1,170,921	208,588,733	223,598,257	161,537	-	161,537	223,759,793
31	Ministry of Roads and Highways	58,858,863	1,189,126	1,021,756,806	1,081,804,796	7,388,408	-	7,388,408	1,089,193,204
32	Ministry of Communications	31,278,063	2,420,455	7,640,325	41,338,843	319,931,079	-	319,931,079	361,269,923
33	Ministry of Railways Development	7,277,528	1,530,116	173,643,750	182,451,395	3,001,436	-	3,001,436	185,452,830
34	Ministry of Aviation	1,120,703	2,896,961	2,054,113	6,071,777	-	-	-	6,071,777
35	Ministry of Transport	7,615,733	1,180,220	17,364,375	26,160,328	135,679,439	-	135,679,439	161,839,766
	Social	14,487,704,172	2,553,827,896	239,318,965	17,280,851,033	4,127,275,836	26,122,423	4,153,398,259	21,434,249,292
36	Ministry of Education <i>o/w Free SHS</i>	10,479,269,114	2,152,058,892	130,606,621	12,761,934,627	1,634,458,973	2,601,423	1,637,060,395	14,398,995,022
37	Ministry of Employment and Labour Relations	57,237,474	350,019,743	735,543	407,992,760	66,653,012	23,521,000	90,174,012	498,166,772
38	Ministry of Youth and Sports	24,536,603	20,196,884	3,211,738	47,945,225	1,099,581	-	1,099,581	49,044,806
39	National Commission for Civic Education	65,313,666	2,648,245	578,813	68,540,724	-	-	-	68,540,724
40	Ministry of Chieftaincy and Religious Affairs	50,736,923	3,205,934	1,157,625	55,100,481	-	-	-	55,100,481
41	Ministry of Health	3,767,637,255	19,833,740	96,082,875	3,883,553,869	2,425,034,410	-	2,425,034,410	6,308,588,279
42	Ministry of Gender, Children and Social Protection	39,348,159	3,928,887	5,788,125	49,065,171	29,861	-	29,861	49,095,031
43	National Labour Commission	3,624,979	1,935,572	1,157,625	6,718,176	-	-	-	6,718,176
	Public Safety	5,410,490,253	251,189,671	209,094,756	5,870,774,680	154,323,860	9,408,400	163,732,260	6,034,506,940
44	Ministry of Justice and Attorney General's Department	113,329,268	5,293,912	9,488,983	128,112,163	32,722,872	9,408,400	42,131,272	170,243,434
45	Ministry of Defence	1,268,363,158	65,469,107	81,033,750	1,414,866,014	22,587,710	-	22,587,710	1,437,453,724
46	Commission on Human Rights and Administrative Justice	25,643,783	3,472,875	1,157,625	30,274,283	-	-	0	30,274,283
47	Judicial Service	415,365,249	40,886,104	30,592,523	486,843,877	29,943,111	-	29,943,111	516,786,988
48	Ministry of Interior	3,069,734,969	78,765,236	81,033,750	3,229,533,954	69,070,168	-	69,070,168	3,298,604,122
49	Ministry of National Security	518,053,827	57,302,438	5,788,125	581,144,389	-	-	-	581,144,389
	Sub-Total MDA's	23,330,186,162	4,293,291,015	4,547,024,884	32,170,502,061	12,846,682,965	135,259,863	12,981,942,827	45,152,444,889

**Appendix 2: MMDA Indicative Ceilings for 2019-2022
Regional Coordinating Councils**

DISTRIBUTION OF LOCAL GOVERNMENT SERVICE FIRST QUARTER 2018 ALLOCATION			
COST CENTRES	COMPENSATION OF EMPLOYEES	GOODS & SERVICE	CAPEX
LGSS	21,454,074.00	1,280,000.00	2,000,000.00
GREATER ACCRA RCC			
Office of Regional Coordinating Council	1,568,105.72	493,738.00	
Budget	716,343.46	47,485.00	
Agriculture Department (RADU)	619,480.70	32,376.00	
Social Welfare	358,729.31	24,282.00	
Community Development	295,204.39	24,282.00	
Public Works Department	1,000,115.78	16,188.00	
Feeder Roads	58,453.46	16,188.00	
Parks and Gardens	1,000,292.26	16,188.00	
Environmental Health	448,875.99	21,584.00	
Rural Housing	81,358.49	16,188.00	
Sub-Total	6,146,959.56	708,499.00	
VOLTA RCC		-	-
Office of Regional Coordinating Council	2,000,135.19	493,738.00	
Budget	99,411.12	47,485.00	
Agriculture Department (RADU)	959,738.37	32,376.00	
Social Welfare	637,655.12	24,282.00	
Community Development	205,127.93	24,282.00	
Public Works Department	668,643.01	16,188.00	
Feeder Roads	451,453.41	16,188.00	
Parks and Gardens	138,917.64	16,188.00	
Environmental Health	302,804.80	21,584.00	
Rural Housing	66,419.89	16,188.00	
Sub-Total	5,530,306.48	708,499.00	
EASTERN RCC		-	-
Office of Regional Coordinating Council	1,687,337.11	493,738.00	
Budget	186,476.57	47,485.00	
Agriculture Department (RADU)	823,130.24	32,376.00	
Social Welfare	1,203,451.67	24,282.00	
Community Development	254,385.71	24,282.00	
Public Works Department	691,040.19	16,188.00	
Feeder Roads	650,968.03	16,188.00	
Parks and Gardens	482,425.65	16,188.00	
Environmental Health	107,385.50	21,584.00	
Rural Housing	102,019.93	16,188.00	
Sub-Total	6,188,620.58	708,499.00	
CENTRAL RCC		-	-
Office of Regional Coordinating Council	1,835,308.53	493,738.00	
Budget	161,715.20	47,485.00	
Agriculture Department (RADU)	1,144,093.84	32,376.00	
Social Welfare	790,823.84	24,282.00	
Community Development	255,317.00	24,282.00	
Public Works Department	757,093.96	16,188.00	
Feeder Roads	496,269.31	16,188.00	
Parks and Gardens	23,977.80	16,188.00	
Environmental Health	129,396.61	21,584.00	
Rural Housing	25,055.77	16,188.00	
Sub-Total	5,619,051.87	708,499.00	

2019-2022 BUDGET PREPARATION GUIDELINES

DISTRIBUTION OF LOCAL GOVERNMENT SERVICE FIRST QUARTER 2018 ALLOCATION			
COST CENTRES	COMPENSATION OF EMPLOYEES	GOODS & SERVICE	CAPEX
WESTERN RCC		-	-
Office of Regional Coordinating Council	108,673.99	520,978.00	
Budget	160,475.11	47,593.00	
Agriculture Department (RADU)	515,197.17	32,376.00	
Social Welfare	652,359.72	24,282.00	
Community Development	202,557.67	24,282.00	
Public Works Department	712,919.47	16,188.00	
Feeder Roads	439,927.12	16,188.00	
Parks and Gardens	375,230.22	16,188.00	
Environmental Health	96,159.04	21,584.00	
Rural Housing	42,076.05	16,188.00	
Sub-Total	3,305,575.56	735,847.00	
ASHANTI RCC		-	-
Office of Regional Coordinating Council	2,087,979.61	542,147.80	
Budget	478,730.81	45,866.00	
Agriculture Department (RADU)	785,315.90	32,376.00	
Social Welfare	484,106.70	24,282.00	
Community Development	399,933.33	24,282.00	
Public Works Department	1,109,176.40	16,188.00	
Feeder Roads	771,294.12	16,188.00	
Parks and Gardens	462,884.46	16,188.00	
Environmental Health	142,675.08	21,584.00	
Rural Housing	101,309.68	16,188.00	
Sub-Total	6,823,406.09	755,289.80	
BRONG AHAFO RCC		-	-
Office of Regional Coordinating Council	2,800,681.11	519,639.00	
Budget	278,824.14	45,046.00	
Agriculture Department (RADU)	550,267.99	32,376.00	
Social Welfare	1,261,573.73	24,282.00	
Community Development	281,345.59	24,282.00	
Public Works Department	1,014,518.23	16,188.00	
Feeder Roads	594,616.96	16,188.00	
Parks and Gardens	1,109,069.63	16,188.00	
Environmental Health	190,569.75	21,584.00	
Rural Housing	1,034,803.18	16,188.00	
Sub-Total	9,116,270.32	731,961.00	-
NORTHERN RCC		-	-
Office of Regional Coordinating Council	1,791,571.94	521,798.00	
Budget	114,713.45	43,168.00	
Agriculture Department (RADU)	1,190,264.29	32,376.00	
Social Welfare	271,115.17	24,282.00	
Community Development	204,688.92	24,282.00	
Public Works Department	1,011,672.94	16,188.00	
Feeder Roads	552,698.13	16,188.00	
Parks and Gardens	193,304.39	16,188.00	
Environmental Health	179,832.11	21,584.00	
Rural Housing	144,198.56	16,188.00	
Sub-Total	5,654,059.90	732,242.00	

2019-2022 BUDGET PREPARATION GUIDELINES

DISTRIBUTION OF LOCAL GOVERNMENT SERVICE FIRST QUARTER 2018 ALLOCATION			
COST CENTRES	COMPENSATION OF EMPLOYEES	GOODS & SERVICE	CAPEX
UPPER EAST RCC		-	-
Office of Regional Coordinating Council	1,153,319.86	467,837.00	
Budget	107,966.03	43,168.00	
Agriculture Department (RADU)	1,068,550.24	32,376.00	
Social Welfare	1,037,678.81	24,282.00	
Community Development	257,939.73	24,282.00	
Public Works Department	530,122.78	16,188.00	
Feeder Roads	208,858.51	16,188.00	
Parks and Gardens	117,705.14	16,188.00	
Environmental Health	122,230.10	21,584.00	
Rural Housing	96,986.80	16,188.00	
<i>Sub-Total</i>	<i>4,701,358.01</i>	<i>678,281.00</i>	
UPPER WEST RCC		-	-
Office of Regional Coordinating Council	940,531.11	465,061.00	
Budget	205,293.63	47,564.00	
Agriculture Department (RADU)	583,613.44	32,376.00	
Social Welfare	248,600.37	24,282.00	
Community Development	305,512.20	24,282.00	
Public Works Department	283,159.30	16,188.00	
Feeder Roads	216,096.72	16,188.00	
Parks and Gardens	192,553.07	16,188.00	
Environmental Health	190,567.47	21,584.00	
Rural Housing	45,788.33	16,188.00	
<i>Sub-Total</i>	<i>3,211,715.64</i>	<i>679,901.00</i>	
<i>GRAND SUB-TOTAL</i>	<i>56,297,324.00</i>	<i>7,147,517.80</i>	<i>2,000,000.00</i>
GRAND TOTAL	77,751,398.00	8,427,517.80	2,000,000.00

Metropolitan/Municipal/District Assemblies

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF PROJECTION
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022	
GREATER ACCRA													
A M A Metro	52,528,343.23	-	50,798.37	40,000.00	40,000.00	17,591.42	46,664,886.46	20,302,990.87	43,331,375.11	46,464,512.62	49,110,963.88	68,322,060.27	7,960,231.86
La Dade-Kotopon	3,221,099.42	-	40,000.00	45,731.69	10,896.29	16,011.69	7,892,010.00	3,138,791.34	8,681,211.00	9,549,332.10	10,504,265.31	11,554,691.84	10,752,507.10
Shai-Osudoku	2,389,782.18	16,167.32	-	28,942.65	10,896.29	16,011.69	3,361,893.00	1,234,430.33	3,731,701.23	4,142,188.37	4,597,829.09	5,103,590.28	2,986,821.34
Ningo-Pramprom	2,709,736.70	37,293.03	45,000.00	52,455.72	35,000.00	15,557.36	3,762,430.00	1,276,234.00	4,514,916.00	5,417,899.20	6,501,478.44	7,801,774.85	3,041,360.46
Ada East	3,986,432.35	19,273.17	-	30,422.49	40,000.00	16,250.68	810,208.24	187,700.21	891,229.06	980,351.97	1,078,387.17	1,187,225.88	3,144,813.77
Ada West	1,163,560.03	19,273.17	-	31,528.61	35,000.00	16,898.09	616,000.00	235,228.33	636,000.00	654,000.00	668,000.00	678,000.00	3,366,909.31
Ga West Mun	5,522,722.27	-	63,405.34	36,047.77	35,000.00	15,557.36	7,105,000.00	2,367,432.72	3,500,000.00	4,200,000.00	5,400,000.00	6,480,000.00	4,405,313.49
Tema Metro	8,224,465.27	-	79,256.68	27,097.98	35,000.00	16,898.09	36,819,802.89	7,038,975.64	27,773,862.02	33,328,634.42	39,994,361.31	47,993,233.57	5,435,111.18
Kpone Katamanso Mun	9,262,041.60	30,000.00	-	24,860.53	35,000.00	15,557.36	7,718,368.00	4,021,762.88	8,104,286.40	8,509,500.72	8,934,975.76	9,381,724.54	5,594,072.85
Ga East	2,953,430.30	-	79,256.68	34,556.14	35,000.00	15,557.36	4,746,940.00	1,611,267.33	5,221,634.00	5,743,797.40	6,318,177.14	6,949,994.85	3,902,334.23
La-Nkwantang	3,023,859.66	-	55,000.00	41,061.31	7,000.00	16,011.69	5,814,150.00	1,469,093.67	6,104,857.50	6,410,100.40	6,730,605.42	70,671,356.00	4,213,866.28
Weija Mun	2,934,734.77	-	55,000.00	34,141.79	7,000.00	16,011.69	3,448,881.46	1,450,638.38	3,966,213.68	4,561,145.73	5,245,317.59	6,032,115.23	4,530,271.96
Ga Central	3,147,143.42	-	50,000.00	23,721.09	7,000.00	16,011.69	2,900,000.00	1,187,608.79	3,190,000.00	3,509,000.00	3,859,900.00	4,245,890.00	10,674,924.96
Ashiaman Mun	2,663,181.65	-	45,000.00	21,545.79	7,000.00	16,011.69	4,254,439.60	1,361,587.84	4,679,883.56	5,147,871.92	5,662,659.11	6,228,925.02	7,200,316.93
Adenta Mun	3,940,842.78	-	40,000.00	17,816.71	7,000.00	16,011.69	8,539,818.00	3,048,922.32	9,393,799.80	10,333,179.78	11,366,497.76	12,503,147.53	4,235,314.06
Ledzekuku Mun	4,395,610.39	-	45,000.00	37,622.27	7,000.00	16,011.69	10,083,407.00	2,068,189.93	10,587,577.35	11,116,956.22	11,672,804.03	12,256,444.23	5,682,467.55
Okaikwei North	1,251,308.22	-	-	17,816.71	-	16,011.69	-	-	2,500,000.00	2,750,000.00	3,025,000.00	3,327,500.00	7,960,202.67
Ablekuma North	1,251,308.22	-	-	17,816.71	-	16,011.69	-	-	5,249,769.93	5,512,258.43	5,787,871.35	6,077,264.92	7,961,905.81
Ablekuma West	920,146.80	-	-	17,816.71	-	16,011.69	-	1,353,929.00	1,627,505.00	1,800,000.00	2,000,500.00	2,200,100.00	7,961,969.04
Ayawaso East	1,251,308.22	-	-	17,816.71	-	16,011.69	-	-	1,230,244.00	1,353,268.40	1,488,595.24	1,637,444.76	7,972,930.81
Ayawaso North	1,251,308.22	-	-	17,816.71	-	16,011.69	-	-	150,000.00				7,972,377.44
Ayawaso West	307,086.00	-	-	17,816.71	-	16,011.69	-	-	13,450,000.00	14,795,000.00	16,274,500.00	17,901,950.00	8,133,932.79
Ga North	1,251,308.22	-	-	17,816.71	-	16,011.69	-	-	145,000.00				4,407,476.27
Ga South	1,577,428.09	-	-	17,816.71	-	16,011.69	-	-	3,675,000.00	3,858,750.00	4,051,688.00	4,254,271.00	4,567,169.88
Tema West	2,496,264.91	-	-	17,816.71	-	16,011.69	-	-	12,311,580.00	14,773,896.00	17,728,675.26	20,928,677.00	4,772,120.38
Krowor	1,536,936.05	-	-	17,816.71	-	16,011.69	-	2,499,950.00	3,124,937.50	3,749,925.00	4,374,912.50	4,999,900.00	6,416,642.01

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF	
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION	
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022		2019
VOLTA														
Central Tongu	909,456.98	16,839.31	-	40,000.00	-	14,417.57	220,000.00	139,122.39	240,000.00	255,000.00	270,000.00	285,000.00	4,245,962.37	
North Tongu	1,440,594.49	9,719.06	-	36,047.77	10,896.29	14,417.57	690,000.00	175,051.07	715,000.00	757,900.00	795,795.00	859,458.60	2,920,082.85	
Akatsi South	1,710,934.80	39,760.80	-	35,000.00	-	13,963.24	410,035.50	196,374.70	451,039.05	496,142.96	545,757.25	600,332.97	2,910,722.17	
Akatsi North	690,960.24	16,839.31	-	40,000.00	30,000.00	13,963.24	226,344.00	44,199.20	271,612.80	325,935.36	391,122.43	469,346.92	4,110,752.11	
Ho Mun	3,335,012.54	-	35,000.00	33,810.32	10,896.29	14,417.57	2,330,460.95	970,613.11	2,563,507.10	2,819,857.81	3,101,843.59	3,412,027.94	4,510,715.93	
Ho West	1,370,160.32	18,675.85	-	39,403.94	10,896.29	14,417.57	401,740.00	204,540.82	462,001.00	554,401.20	554,401.20	554,401.20	3,435,871.72	
Hohoe Mun	3,026,759.22	29,206.70	40,000.00	37,912.31	30,000.00	15,303.98	990,890.00	531,118.15	1,052,145.00	1,069,145.00	1,122,602.00	1,234,862.00	3,453,778.14	
Afadzato South	1,164,677.04	19,032.79	-	30,454.15	10,896.29	15,303.98	179,355.95	98,094.38	188,323.75	197,739.94	207,626.93	218,008.28	3,932,314.75	
Jasikan	1,328,922.95	22,511.21	-	39,403.94	10,896.29	15,303.98	306,668.00	65,507.70	352,668.20	405,568.43	466,403.69	559,684.43	3,044,197.48	
Kadjebi	1,488,407.87	6,845.05	-	23,327.46	10,896.29	14,417.57	386,090.00	81,377.00	424,479.00	466,926.90	513,619.59	564,981.55	4,153,240.67	
Keta Mun	1,818,283.03	-	-	33,810.32	10,896.29	14,417.57	507,518.03	206,106.16	558,269.83	614,096.82	675,506.50	743,057.15	3,341,282.47	
Ketu South Mun	895,799.12	23,752.33	-	40,000.00	10,896.29	14,417.57	1,182,120.00	536,498.26	1,300,332.00	1,430,365.20	1,573,401.72	1,730,741.89	3,673,256.76	
Kpando Mun	1,521,948.50	-	-	33,810.32	7,000.00	14,417.57	368,000.00	127,119.10	423,200.00	486,680.00	559,682.00	643,634.30	3,720,071.08	
North Dayi	850,399.76	16,839.31	-	17,112.33	10,896.29	14,417.57	141,998.95	59,828.99	156,198.85	164,008.79	172,209.22	180,819.68	3,212,222.15	
Krachi West	618,989.69	33,924.71	-	30,454.15	10,896.29	14,417.57	350,788.60	54,694.58	350,788.60	350,788.60	350,788.60	350,788.60	3,534,260.90	
Krachi Nchumuru	824,032.91	6,845.05	-	30,640.60	10,896.29	14,417.57	110,466.00	35,410.40	115,989.30	121,788.77	127,878.20	134,272.11	3,321,197.45	
Nkwanta South Mun	1,427,203.78	14,834.40	-	29,335.42	-	14,417.57	337,750.00	138,997.00	378,280.00	405,300.00	439,075.00	506,625.00	3,170,336.00	
South Tongu	2,050,176.13	18,379.47	-	31,572.87	10,896.29	14,417.57	625,600.00	216,254.75	750,720.00	863,328.00	992,827.20	1,141,751.28	3,132,380.27	
Agotime Ziope	659,835.72	18,379.47	-	33,478.85	7,000.00	14,417.57	275,250.00	63,820.00	302,775.00	333,052.50	366,357.75	402,993.53	5,834,020.30	
Adaklu	935,130.72	18,379.47	-	19,308.34	-	14,417.57	288,326.46	90,585.00	317,159.00	348,875.02	383,762.52	422,138.77	3,377,510.69	
Krachi East Mun	1,671,169.03	7,973.95	-	36,793.58	10,896.29	14,417.57	650,000.00	171,194.00	660,000.00	682,500.00	682,500.00	682,500.00	3,585,401.17	
South Dayi	1,542,207.02	33,924.71	-	34,514.70	10,896.29	14,417.57	375,750.00	142,157.42	413,325.00	454,657.50	500,123.25	550,135.58	3,287,793.93	
Biakoye	508,479.32	18,379.47	-	22,415.91	-	14,417.57	258,321.00	54,101.00	258,321.00	300,000.00	300,000.00	300,000.00	3,642,707.07	
Nkwanta North	1,187,908.74	18,379.47	-	27,429.45	-	14,417.57	270,776.00	175,319.56	297,853.60	327,638.96	360,402.86	396,443.15	2,996,700.46	
Ketu North Mun	1,012,902.80	33,924.71	-	34,721.87	7,000.00	14,417.57	433,520.00	170,959.66	563,576.00	676,291.00	811,549.00	973,839.00	3,676,217.14	

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022	
EASTERN													
Kwahu Afram Plains North	1,679,521.39	8,686.70	-	35,000.00	10,896.29	12,315.04	402,202.26	90,727.74	402,202.26	422,312.37	443,428.00	465,599.39	3,046,922.17
Kwahu Afram Plains South	830,616.34	21,804.93	-	35,000.00	10,896.29	13,201.45	600,000.00	214,002.50	658,000.00	723,950.00	796,445.00	876,086.50	5,886,530.52
Akwapim North Mun	2,036,305.24	-	25,000.00	33,810.32	30,000.00	13,201.45	1,055,250.00	429,473.65	1,033,994.00	1,085,694.00	1,139,979.00	1,196,978.00	3,777,861.68
Nsawam-Adoagyiri Mun	3,019,158.00	-	-	33,810.32	10,896.29	12,315.04	1,375,944.40	704,660.67	1,708,389.10	1,879,228.01	2,067,150.81	2,273,865.89	3,228,213.44
Akwapim South	1,597,893.34	11,112.56	-	35,000.00	10,896.29	12,315.04	486,000.00	145,569.70	513,500.00	529,000.00	551,000.00	570,000.00	3,340,633.81
Asuogyaman	1,437,314.21	8,591.46	-	35,000.00	30,000.00	12,315.04	799,688.85	256,644.60	820,193.69	841,224.30	862,794.15	910,000.00	3,365,254.06
Birim North	2,402,888.46	21,242.28	-	28,216.70	-	13,201.45	4,526,943.55	1,791,828.90	4,753,290.73	4,990,955.26	5,240,503.03	5,502,528.18	3,672,000.69
Birim South	1,391,701.14	39,747.46	-	31,572.87	10,896.29	12,315.04	396,210.00	222,550.49	416,019.98	436,820.97	458,662.02	481,595.12	3,675,724.56
Abuakwa South Mun	1,978,209.65	-	25,000.00	35,000.00	10,896.29	12,315.04	1,421,432.00	653,601.05	747,480.03	908,976.04	1,090,771.25	1,308,925.49	3,441,148.58
Fanteakwa North	1,441,565.84	33,898.05	-	35,000.00	10,896.29	12,315.04	830,722.00	246,936.00	749,422.00	861,835.00	991,110.00	1,139,777.00	3,338,749.26
Kwaebibirim Mun	1,732,364.78	-	-	35,000.00	10,896.29	12,315.04	1,079,719.88	291,170.98	1,187,691.87	1,306,461.05	1,437,107.16	1,580,817.88	5,875,759.54
Denkyembuor	1,218,627.60	6,845.05	-	35,000.00	30,000.00	13,201.45	604,759.80	315,721.30	786,187.74	907,139.70	1,088,567.64	1,306,281.17	3,678,439.72
Kwahu South	2,220,613.82	9,878.68	-	35,000.00	10,896.29	13,201.45	541,910	203,353.61	555,461	569,351	583,594	589,430.00	3,171,081.01
Lower Manya Krobo	1,961,307.60	-	25,000.00	35,000.00	30,000.00	13,201.45	991,208.00	298,047.74	1,044,700.00	1,080,142.00	1,250,200.00	1,312,710.00	3,281,091.22
New Juaben Mun	2,310,050.83	-	45,000.00	35,000.00	10,896.29	12,315.04	5,786,729.93	2,157,629.04	4,200,000.00	4,700,000.00	5,300,000.00	5,800,000.00	3,875,674.26
Suhum Mun	1,971,746.70	-	25,000.00	35,000.00	10,896.29	12,315.04	1,199,995.88	356,090.73	1,319,995.47	1,451,995.01	1,597,194.52	1,756,913.97	3,404,783.54
Ayensuano	1,501,230.00	18,379.47	-	35,000.00	30,000.00	13,201.45	610,533.00	156,425.06	630,000.00	650,000.00	670,000.00	690,000.00	3,701,859.52
West Akim Mun	2,274,244.80	-	25,000.00	35,000.00	10,896.29	12,315.04	889,756.00	449,596.89	978,731.60	1,076,604.76	1,184,265.24	1,326,377.06	3,302,384.52
Upper West Akim	1,543,745.38	17,299.49	-	33,810.32	10,896.29	12,315.04	309,192.00	198,790.38	315,375.84	321,683.36	328,117.02	334,679.36	3,972,042.33
Yilo Krobo	2,376,000.00	-	25,000.00	35,000.00	10,896.29	13,201.45	1,462,184.98	430,431.06	1,690,132.73	1,844,159.28	2,022,269.09	2,235,943.91	3,417,184.99
Atiwa West	2,067,643.30	7,031.87	-	35,000.00	10,896.29	12,315.04	379,952.56	206,590.15	398,950.19	418,897.70	439,842.58	461,834.71	3,219,187.19
Kwahu West Mun	3,444,256.20	-	25,000.00	22,457.35	10,000.00	12,315.04	2,176,987.00	452,216.99	2,198,756.87	2,329,376.09	2,427,340.51	2,670,074.56	3,182,028.53
Upper Manya Krobo	1,681,200.00	18,379.47	-	24,819.10	7,000.00	12,315.04	476,660.00	189,126.50	556,372.00	582,034.00	590,000.00	650,000.00	3,342,660.24
Kwahu East	1,707,687.46	18,379.47	-	27,719.49	7,000.00	12,315.04	494,750.00	147,725.38	544,225.00	598,647.50	658,512.25	724,363.48	3,405,067.09
Birim Central Mun	3,938,706.38	-	25,000.00	27,077.26	7,000.00	12,315.04	2,087,854.00	416,151.09	1,905,256.50	1,992,364.00	2,091,600.40	2,410,760.44	3,420,544.97
Akyemansa	1,510,580.75	-	-	35,509.12	7,000.00	12,315.04	299,969.57	80,456.83	314,968.05	330,716.45	347,252.27	364,614.88	3,240,153.75
Okere	892,842.89	18,379.47	-	24,819.10	-	12,315.04	-	-	384,797.00	461,756.40	554,107.68	797,915.06	3,786,113.15
Atiwa East	943,148.98	18,379.47	-	24,819.10	-	12,315.04	-	-	397,500.00	417,375.00	438,243.75	460,155.94	3,220,322.69
Fanteakwa South	99,775.10	18,379.47	-	24,819.10	-	12,315.04	-	-	415,361.00	549,422.00	651,835.30	791,110.60	3,360,210.85
Asene/Manso/Akroso	870,737.74	18,379.47	-	24,819.10	-	12,315.04	-	-	384,946.69	461,936.03	554,323.24	665,187.89	3,433,970.93
Abuakwa North	1,486,170.86	-	-	24,819.10	-	12,315.04	-	-	781,787.60	859,966.36	945,963.00	1,040,559.30	3,443,092.78
New Juaben North	2,169,225.72	-	-	24,819.10	-	12,315.04	-	-					3,875,103.81

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022	2019
CENTRAL													
Abura Asebu Kwamankese	2,048,056.98	6,845.05	-	35,000.00	10,896.29	12,645.99	277,500.00	125,399.81	400,000.00	440,000.00	462,000.00	485,100.00	3,821,198.73
Agona West Mun	3,334,354.99	-	25,000.00	35,000.00	30,000.00	13,532.40	1,819,799.00	515,474.53	2,092,768.85	2,406,684.18	2,767,686.80	3,182,839.82	3,511,538.56
Ajumako-Enyan-Esiam	2,351,596.10	49,964.42	-	34,929.04	10,896.29	12,645.99	295,000.00	188,757.00	340,000.00	360,000.00	380,000.00	400,000.00	3,376,695.21
Asikuma Odoben Brakwa	2,359,733.59	6,845.05	-	40,000.00	10,896.29	12,645.99							3,351,760.53
Assin Fosu Mun	2,497,340.64	-	25,000.00	40,000.00	30,000.00	13,532.40	943,472.00		699,395.79	740,660.14	814,726.15	896,198.77	3,306,567.48
Efutu Municipal	1,744,170.08	-	25,000.00	40,000.00	30,000.00	13,532.40	1,060,000.00	373,488.93	2,375,057.05	2,731,315.61	3,141,012.95	3,612,164.89	3,440,949.63
Cape Coast Metro	3,021,115.20	-	55,688.78	40,000.00	40,000.00	14,225.73	2,821,579.19	1,191,802.70	3,103,737.00	3,258,924.00	3,421,870.00	3,764,057.00	4,087,283.44
Gomoa West	1,152,015.13	6,845.05	-	40,000.00	10,896.29	12,645.99	563,676.00	192,997.38	612,454.96	673,700.46	741,070.50	1,414,770.96	3,549,481.56
Kormenda Edina Eguafu Abire	2,121,044.32	11,000.94	-	40,000.00	-	13,532.40	779,934.34	295,751.67	873,526.46	960,879.11	1,056,967.02	1,162,663.72	3,644,053.26
Mfantseman Mun	2,361,822.82	-	25,000.00	40,000.00	30,000.00	13,532.40	1,654,000.00	430,768.80	1,806,975.00	1,848,205.63	1,890,467.02	1,933,569.67	3,256,795.56
Ekumfi	1,448,210.99	6,845.05	-	40,000.00	-	12,645.99	120,100.00	50,206.34	126,100.00	132,400.00	139,015.00	145,965.75	6,341,539.23
Twifo Afi-Morkwa	1,580,277.55	6,845.05	-	40,000.00	30,000.00	13,532.40	469,580.00	287,015.47	516,538.00	568,191.80	625,010.98	687,512.08	3,019,550.40
Hemang Lower Denkyira	1,438,133.33	22,759.20	-	40,000.00	10,896.29	12,645.99	267,091.17	65,862.68	280,445.73	294,468.01	309,191.41	324,650.98	3,098,035.27
Upper Denkyira East Mun	2,189,320.32	-	-	30,454.15	10,896.29	12,645.99	825,999.87	160,929.50	908,600.00	999,460.00	1,099,406.00	1,209,346.60	3,015,443.04
Assin South	1,876,301.88	6,845.05	-	23,990.41	-	13,532.40			201,549.16	211,626.61	222,207.95	233,318.35	3,454,945.87
Gomoa East	2,408,252.35	30,991.43	-	27,097.98	10,896.29	12,645.99	500,000.00	65,756.15	550,000.00	605,000.00	665,500.00	732,050.00	4,467,238.94
Awutu Senya	2,561,358.35	9,894.30	-	37,166.49	10,896.29	12,645.99	635,260.00	275,586.16	698,786.00	768,664.60	845,531.06	930,089.00	3,434,354.06
Awutu Senya East Mun	2,871,392.21	32,493.12	45,000.00	36,047.77	7,000.00	12,645.99	2,621,354.55	1,453,180.52	3,145,625.46	3,774,750.55	4,152,225.61	4,567,448.17	4,296,821.22
Upper Denkyira West	1,239,473.02	9,894.30	-	34,887.61	-	12,645.99	802,000.00	1,217,340.01	1,600,000.00	1,800,000.00	2,000,000.00	2,300,000.00	3,181,574.73
Agona East	1,142,835.23	9,894.30	-	29,584.03	10,896.29	12,645.99	338,064.00	210,728.89	338,773.60	389,589.64	428,548.60	471,403.46	3,247,365.90
Assin North	1,257,118.75	9,894.30		29,584.03		12,645.99	220,000.00	240,000.00	260,000.00	280,000.00	300,000.00		3,306,438.57
Gomoa Central	1,993,306.27	9,894.30		29,584.03		12,645.99	300,000.00	228,832.88	315,000.00	330,750.00	347,288.00	364,652.00	4,471,541.16

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF	
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION	
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022		2019
WESTERN														
Ahanta West Mun	1,848,696.05	-	-	39,403.94	10,896.29	12,159.30	1,354,957.38	517,070.17	1,490,453.12	1,558,200.99	1,625,948.86	1,693,696.73	3,031,948.25	
Aowin Mun	1,130,039.64	-	-	38,285.22	-	12,159.30	313,800.00	112,332.26	334,465.00	342,145.80	359,253.09	395,178.40	2,665,401.22	
Suaman	797,481.65	11,646.64	-	38,285.22	-	12,159.30	153,150.00	22,354.00	153,150.00	153,150.00	153,150.00	153,150.00	4,252,387.80	
Bibiani Anhwiaso Bekwai Mun	692,409.43	-	-	51,336.99	10,896.29	12,159.30	1,560,540.00	832,170.31	1,576,145.40	1,733,759.94	1,907,135.93	2,097,849.52	3,032,186.99	
Jomoro Mun	1,396,966.27	-	-	41,641.39	10,896.29	12,159.30	753,216.00	261,724.66	788,551.80	837,129.39	879,348.88	967,283.77	3,450,073.56	
Juabeso	1,086,351.07	28,690.14	-	43,878.83	-	12,159.30	644,013.00	114,319.60	676,213.70	710,024.40	745,525.60	782,801.90	2,553,437.00	
Bodi	833,398.51	6,845.05	-	33,437.41	-	13,045.70	179,600.00	165,346.00	183,330.00	192,496.00	202,121.00	212,227.00	2,878,888.07	
Wassa amenfi Central	755,376.00	22,913.49	-	39,031.03	10,896.29	12,159.30	370,750.00	90,339.00	407,825.00	450,000.00	500,000.00	550,000.00	2,943,917.75	
Mpohor	1,090,991.81	22,250.64	-	43,878.83	40,000.00	13,739.03	219,714.00	103,349.24	225,206.85	230,837.02	236,607.95	242,523.14	3,139,778.54	
Nzema East Mun	926,442.00	-	-	34,929.04	7,000.00	12,159.30	336,800.00	161,395.16	396,336.99	414,352.30	432,367.62	520,005.73	2,774,579.37	
Sefwi Wiawso	1,418,442.22	-	25,000.00	44,624.65	30,000.00	13,045.70	2,741,609.00	49,539.00	3,015,769.90	3,317,346.89	3,649,081.50	3,831,535.66	3,059,020.41	
Sekondi-Takoradi Metro	7,961,773.51	38,421.01	55,000.00	32,691.60	35,000.00	12,159.30	9,106,981.44	4,164,134.60	7,285,585.15	8,742,702.18	10,491,242.62	12,589,491.14	5,403,755.17	
Wassa East	1,624,172.40	36,568.47	-	34,929.04	10,896.29	12,159.30	1,126,089.00	291,805.67	1,238,919.90	1,373,902.58	1,439,463.54	1,619,396.49	2,796,480.38	
Wassa Amenfi West Mun	1,314,716.56	-	-	32,691.60	10,896.29	12,159.30	659,870.00	295,718.40	659,870.00	661,190.00	662,512.00	663,837.00	2,874,719.71	
Tarkwa- Nsuaem Mun	3,678,327.54	-	25,000.00	30,454.15	10,896.29	12,159.30	4,295,210.00	2,642,573.58	4,722,080.00	5,194,278.00	5,713,706.00	6,285,076.00	2,923,006.31	
Bia West	1,678,032.40	22,250.64	-	27,097.98	-	12,159.30	370,000.00	97,504.25	407,000.00	447,700.00	492,470.00	541,717.00	2,677,879.56	
Bia East	1,171,673.50	20,080.39	-	25,979.25	-	12,159.30	256,061.00	108,107.95	281,667.10	309,833.81	340,817.19	374,898.91	3,057,577.68	
Wassa Amenfi East Mun	1,580,378.11	-	-	24,086.75	7,000.00	12,159.30	1,033,537.00	430,908.00	1,136,890.70	1,250,579.77	1,375,637.75	1,513,201.52	3,371,161.66	
Shama	1,444,454.56	21,041.52	-	27,678.06	-	12,159.30	880,400.00	250,443.16	924,420.00	970,641.00	1,019,173.05	1,070,131.70	3,813,664.04	
Prestea-Huni Valley Mun	426,384.48	-	-	29,376.86	10,896.29	12,159.30	1,350,265.00	503,979.40	1,431,280.90	1,517,157.75	1,608,187.22	1,704,678.45	3,748,197.00	
Sefwi Akontombra	401,835.52	9,894.30	-	26,890.81	-	12,159.30	258,000.00	62,474.14	214,000.00	215,000.00	220,000.00	222,000.00	2,962,524.34	
Ellembele	1,154,485.25	9,894.30	-	27,305.15	7,000.00	12,159.30			1,200,000.00	1,300,000.00	1,400,000.00	1,500,000.00	2,849,212.88	
Effia-Kwesimintsim	2,110,149.85	-	-	27,305.15	-	12,159.30			2,723,375.00	3,275,249.00	3,831,658.00	4,617,147.00	5,427,832.60	

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF PROJECTION	
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS					
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022		2019
ASHANTI														
Adansi South	1,964,917.20	12,997.86	-	42,760.11	-	12,519.45	600,000.00	133,720.99	280,000.00	300,000.00	330,000.00	350,000.00	3,360,431.05	
Obuasi Mun	3,890,326.05	20,344.77	45,000.00	32,691.60	30,000.00	13,405.86	3,649,999.02	791,500.13	2,010,000.00	2,200,000.00	2,600,000.00	2,900,000.00	4,272,002.10	
Sekyere South	3,400,701.55	6,845.05	-	39,403.94	10,896.29	12,519.45	802,200.00	222,460.23	860,400.00	921,906.18	1,014,096.80	1,115,506.48	3,046,555.89	
Ahafo Ano North Mun	1,900,145.92	6,845.05	-	34,929.04	10,896.29	12,519.45	446,078.00	138,093.12	465,639.00	482,638.68	506,770.61	532,109.14	3,490,260.22	
Ahafo Ano South	2,501,525.04	17,826.34	-	42,576.76	10,896.29	12,519.45	481,401.81	130,570.00	505,484.90	530,759.15	557,297.11	585,161.97	3,339,368.39	
Bekwai Mun	2,390,339.83	6,845.05	-	38,285.22	30,000.00	13,405.86	896,808.00	304,830.39	941,648.40	988,730.82	1,038,167.36	1,090,075.73	3,915,049.88	
Amansie West	754,597.10	20,314.68	-	42,387.20	10,896.29	12,519.45	1,382,020.00	868,146.60	819,893.33	860,888.00	903,932.40	949,129.02	3,408,087.20	
Asante Akim Central Mun	2,608,405.24	-	25,000.00	41,641.39	30,000.00	13,405.86	1,275,860.21	402,974.44	1,288,618.81	1,301,504.99	1,314,520.03	1,327,665.23	3,789,658.43	
Asante Akim North	2,366,513.34	36,649.62	-	42,760.11	30,000.00	12,519.45	440,000.00	233,626.93	530,000.00	550,000.00	570,000.00	590,000.00	3,837,252.15	
Asante Akim South Mun	1,901,586.08	-	-	46,116.28	10,896.29	12,519.45	605,000.00	247,139.83	665,500.00	732,050.00	805,255.00	885,780.50	3,344,455.40	
Atwima Nwabiagya Mun	982,065.26	10,051.63	-	46,116.28	10,896.29	12,519.45	1,500,000.00	283,819.32	1,575,000.00	1,653,750.00	1,736,437.50	1,823,259.38	3,456,395.26	
Bosomtwe	1,997,432.65	25,587.34	-	40,522.66	30,000.00	13,405.86	2,584,395.32	626,809.38	2,780,395.32	3,336,474.38	3,670,121.82	4,037,134.00	3,777,631.77	
Ejisu Juaben Mun	4,369,573.48	6,845.05	25,000.00	43,878.83	10,896.29	12,519.45	1,783,338.00	725,677.25	1,961,671.80	2,157,838.98	2,373,622.87	2,610,985.15	3,098,238.29	
Ejura Sekyeredumase	1,643,350.75	19,268.98	-	55,811.89	40,000.00	14,099.19	1,384,000.00	357,701.58	1,453,200.00	1,525,860.00	1,602,153.00	1,682,260.65	2,928,759.49	
Kumasi Metro	17,448,640.85	-	25,000.00	48,353.73	10,896.29	12,519.45	20,724,682.65	11,104,538.34	22,797,150.92	25,076,866.01	27,584,552.61	30,343,007.87	7,759,438.51	
Asokore Mampong Mun	4,310,639.17	7,938.90	25,000.00	42,760.11	10,896.29	13,405.86	1,085,850.00	375,464.50	1,194,435.00	1,313,870.50	1,445,257.00	1,589,783.00	17,975,287.59	
Kwabre East Mun	2,479,363.75	20,494.48	-	39,403.94	10,896.29	12,519.45	1,301,252.00	366,276.24	1,327,277.04	1,353,822.58	1,380,899.03	1,409,521.00	3,308,515.93	
Offinso Mun	2,470,058.03	6,845.05	25,000.00	41,641.39	42,563.00	13,405.86	578,600.00	270,084.25	681,012.20	749,113.42	824,024.76	879,789.80	3,338,525.31	
Sekyere East	1,556,786.90	12,997.86	-	46,862.10	10,896.29	12,519.45	736,130.00	197,759.79	736,130.00	809,743.00	890,718.00	979,789.80	3,360,060.85	
Mampong Mun	2,742,234.19	6,845.05	-	39,403.94	10,896.29	12,519.45	825,178.00	637,995.71	1,217,601.87	1,339,362.06	1,473,298.26	1,620,628.09	3,644,272.88	
Adansi North	803,026.86	-	-	32,691.60	10,896.29	12,519.45	780,000.00	76,062.50	10,154,129.98	11,169,542.98	11,169,542.98	11,169,542.98	3,307,478.57	
Amansie Central	1,617,281.71	30,000.00	-	25,979.25	10,896.29	12,519.45	604,844.00	150,085.62	647,183.08	692,485.90	740,959.91	792,827.10	3,204,837.74	
Atwima Mponua	1,208,713.76	8,126.71	-	31,572.87	10,896.29	12,519.45	432,016.00	91,228.28	432,016.00	444,976.00	457,936.00	470,896.00	3,328,411.68	
Offinso North	2,097,957.28	19,268.98	-	25,979.25	7,000.00	12,519.45	396,478.02	132,859.54	436,125.80	479,738.38	527,712.22	580,483.44	3,157,027.24	
Afigya Kwabre	2,411,417.82	30,000.00	-	42,387.20	10,896.29	12,519.45	1,363,920.00	423,841.89	1,166,216.00	1,282,838.00	1,411,121.00	1,552,234.00	3,665,317.19	
Bosome Freho	1,405,743.71	-	-	28,216.70	10,896.29	12,519.45	258,525.00	76,145.50	271,451.25	285,023.81	299,275.00	314,238.75	3,113,487.48	
Atwima Kwanwoma	3,093,269.80	6,845.05	-	31,572.87	10,896.29	12,519.45	1,219,750.00	344,023.82	1,341,725.00	1,475,897.50	1,623,487.25	1,785,835.98	3,485,610.60	
SekyereKumawu	1,123,201.90	-	-	42,345.77	7,000.00	13,405.86	615,155.00	235,549.23	578,000.00	585,000.00	595,000.00	610,000.00	3,255,700.21	
Sekyere Afram Plains	761,166.60	20,344.77	-	31,282.83	7,000.00	12,519.45	79,060.00	26,218.00	82,781.00	90,981.00	92,224.00	96,520.00	3,373,803.89	
Sekyere Central	1,464,324.04	-	-	24,870.89	10,896.29	12,519.45	409,605.01	247,947.48	438,277.36	449,049.97	489,464.47	513,937.69	3,358,578.55	
Ahafo Ano South West	1,440,002.40			24,870.89		12,519.45			472,297.11	519,526.82	571,479.50	628,627.45	3,340,920.64	
Atwima Nwabiagya North	1,074,002.40			24,870.89		12,519.45	188,423.50	32,983.00	276,354.47	303,989.92	334,388.91	367,827.80	3,600,271.61	
Akrofuom	947,584.80			24,870.89		12,519.45	96,150.00	20,520.00	200,000.00	210,000.00	220,500.00	231,525.00	3,362,782.75	
Adansi Asokwa	1,149,865.20			24,870.89		12,519.45	140,860.00	12,509.00	321,160.00	353,276.00	388,603.60	427,463.96	3,307,911.81	
Obuasi East	823,273.72			24,870.89		12,519.45			449,240.00	494,164.00	543,580.40	597,938.44	4,277,607.73	
Afigya Kwabre North	1,203,106.80			24,870.89		12,519.45	100,000.00	22,203.00	130,000.00	169,000.00	219,700.00	285,610.00	3,667,290.44	
Amansie South	1,800,038.40			24,870.89		12,519.45	-	339,000.00	914,350.00	923,493.50	932,728.44	942,055.72	3,537,787.86	
Oforikrom	1,154,883.34			24,870.89		12,519.45			75,116.71	82,628.38	90,891.22	99,980.34	7,759,414.02	
Kwadaso	1,560,770.40			24,870.89		12,519.45			2,128,894.60	2,235,339.33	2,347,105.30	2,464,460.59	7,759,446.40	
Old Tafo	1,220,150.76			24,870.89		12,519.45			1,983,600.00	2,181,960.00	2,400,000.00	2,900,000.00	7,759,930.07	
Asokwa	1,178,380.91			24,870.89		12,519.45			1,716,000.00	1,801,800.00	1,891,890.00	1,910,352.00	7,760,877.35	
Suame	1,203,013.20			24,870.89		12,519.45	539,616.00	167,316.00	1,079,232.00	1,133,193.60	1,223,849.09	1,346,234.00	7,760,893.51	
Juaben	1,198,267.20			24,870.89		12,519.45	100,000.00	42,957.00	150,000.00	200,000.00	300,000.00	350,000.00	3,097,860.54	

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF PROJECTION
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022	2019
BRONG AHAFO													
Asunafo North Mun	2,392,885.85	6,845.05	25,000.00	39,403.94	10,896.29	10,952.29	1,714,026.13	465,380.78	2,269,951.16	2,496,946.28	2,746,240.90	3,021,304.99	3,066,738.62
Asutifi North	1,965,314.36	15,938.38	-	39,403.94	30,000.00	11,838.70	4,050,759.00	2,620,810.10	4,455,834.90	4,901,418.39	4,950,432.52	5,445,475.77	3,007,837.50
Asutifi South	953,443.08	8,191.09	-	32,691.60	-	10,952.29	804,525.00	238,286.53	884,977.50	973,475.25	1,070,822.78	1,177,904.97	3,043,356.44
Atebubu-Amantin Mun	1,441,701.66	20,842.67	-	34,929.04	30,000.00	11,838.70	1,000,000.00	446,833.66	1,200,000.00	1,440,000.00	1,728,000.00	2,073,600.00	3,215,946.80
Berekum Mun	4,084,055.96	-	25,000.00	32,691.60	30,000.00	11,838.70	917,566.00	511,698.72	941,094.00	965,220.00	989,968.00	1,015,351.00	3,191,971.69
Dormaa Central Mun	3,493,579.49	18,079.67	25,000.00	36,047.77	10,896.29	10,952.29	1,316,632.96	942,929.86	775,468.63	652,971.01	685,624.81	685,624.81	4,796,871.12
Dormaa West	1,106,689.61	15,879.33	-	31,572.87	30,000.00	11,838.70	210,213.00	165,146.40	21,021.30	32,123.43	25,435.77	27,979.35	3,817,737.05
Jaman South Mun	2,747,337.49	12,200.92	-	41,268.48	10,896.29	10,952.29	455,700.00	283,078.33	524,055.00	602,663.25	693,062.74	797,022.15	3,030,823.29
Kintampo North Mun	2,702,571.12	15,938.38	-	27,097.98	7,000.00	10,952.29	984,635.00	221,620.40	1,018,950.35	1,129,915.39	1,251,976.92	1,314,575.77	3,031,852.90
Nkoranza South	2,562,719.47	18,079.67	-	33,810.32	30,000.00	11,838.70	498,002.04	247,906.47	522,902.10	554,276.25	585,650.50	617,024.65	3,265,449.34
Sene West	2,210,348.56	7,884.81	-	30,454.15	7,000.00	10,952.29	48,600.00	15,968.00	48,600.00	53,460.00	56,133.00	58,200.00	3,047,232.57
Sene East	1,077,260.10	19,732.59	-	36,047.77	-	11,838.70	233,615.00	92,159.29	236,746.21	242,624.04	245,755.25	248,886.46	6,502,480.34
Sunyani Mun	4,039,720.90	10,000.00	30,000.00	39,403.94	30,000.00	11,838.70	2,360,913.87	969,513.12	2,701,434.40	3,101,126.18	3,594,241.87	4,152,882.45	3,410,278.55
Tano South Mun	3,184,888.32	6,845.05	-	30,454.15	10,896.29	10,952.29	434,950.00	165,452.23	456,697.50	479,532.38	503,508.99	528,684.43	3,074,617.98
Techiman Mun	4,082,964.96	20,000.00	30,000.00	36,047.77	10,896.29	10,952.29	2,250,000.00	1,083,323.46	2,500,000.00	2,700,000.00	2,900,000.00	3,100,000.00	2,986,365.56
Techiman North	1,893,928.98	7,561.39	-	31,572.87	10,896.29	10,952.29	300,000.00	145,206.80	350,000.00	400,000.00	450,000.00	500,000.00	3,630,675.75
Wenchi	4,183,675.94	11,018.08	25,000.00	36,047.77	10,896.29	10,952.29	550,774.50	328,378.85	578,313.00	636,144.00	731,566.00	877,879.00	3,103,979.41
Pru	2,022,626.50	36,626.38	-	30,454.15	10,896.29	10,952.29	595,681.33	206,453.30	178,704.40	186,209.98	192,727.33	198,123.70	3,074,281.57
Tain	1,750,684.37	13,691.18	-	30,454.15	-	10,952.29	249,879.00	99,820.60	251,528.50	275,606.95	302,093.25	332,302.58	2,637,518.94
Banda	903,277.15	13,018.81	-	34,929.04	-	10,952.29	327,762.00	122,845.00	382,428.90	397,726.06	417,612.36	450,745.90	3,361,791.23
Jaman North	1,535,639.34	15,938.38	-	36,793.58	-	10,952.29	504,139.00	953,943.00	1,000,220.00	1,100,242.00	1,210,288.80	1,331,292.82	3,073,205.96
Kintampo South	1,696,215.16	6,845.05	-	40,522.66	10,896.29	10,952.29	253,380.00	138,915.00	304,056.00	364,867.20	437,840.64	525,408.77	2,983,690.27
Asunafo South	1,851,974.80	-	-	29,045.39	7,000.00	10,952.29	502,243.75	286,485.43	280,684.63	286,061.60	290,784.83	325,679.01	3,215,883.98
Tano North Mun	2,394,059.57	-	-	31,117.10	10,896.29	10,952.29	394,425.99	228,415.63	404,286.64	414,393.81	424,753.63	435,372.49	3,302,419.54
Sunyani West	2,805,910.80	-	-	27,097.98	7,000.00	10,952.29	516,700.00	254,312.45	568,570.00	625,425.00	688,350.00	757,185.00	3,572,489.11
Dormaa East	1,948,882.93	-	-	24,321.88	7,000.00	10,952.29	254,100.00	104,274.46	266,800.00	280,140.00	294,120.00	308,900.00	2,952,929.57
Nkoranza North	1,288,552.90	23,558.05	-	25,689.21	10,896.29	10,952.29	250,550.00	102,627.00	263,077.50	276,231.38	290,042.94	304,545.09	2,937,768.23
Pru West	1,182,678.00			24,321.88		10,952.29	-	-	45,000.00	47,000.00	49,000.00	52,000.00	3,109,877.56
Berekum West	910,893.34			24,321.88		10,952.29	35,800.62	5,359.15	55,400.00	60,940.00	67,034.00	73,737.40	3,194,207.52

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF	
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION	
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022		2019
NORTHERN														
Bole	1,053,526.50	10,282.86	-	40,149.76	10,896.29	12,052.22	894,700.93	453,742.22	921,547.13	1,234,345.99	1,567,765.34	1,674,245.89	2,930,728.82	
Yendi Mun	1,086,063.62	15,760.85	25,000.00	43,878.83	30,000.00	12,938.63	977,354.00	221,283.96	980,000.00	985,000.00	990,000.00	1,000,000.00	4,913,759.93	
Mion	1,735,802.82	16,124.66	-	32,650.16	-	12,052.22	94,528.00	58,141.87	90,450.00	98,890.00	105,000.00	125,000.00	4,123,100.96	
East Gonja Mun	1,839,067.78	18,989.37	-	36,047.77	10,896.29	12,052.22	162,860.00	116,719.00	179,146.00	197,061.00	216,767.00	238,444.00	3,390,564.35	
East Mamprusi Mun	954,408.82	29,436.03	-	31,572.87	-	12,052.22	135,168.22	63,005.28	162,201.86	175,718.69	189,235.51	202,752.33	3,304,149.95	
Gushiegu Mun	1,599,029.08	6,845.05	-	32,691.60	-	12,052.22	282,984.00	34,050.68	284,324.00	287,530.00	298,418.79	308,418.79	3,146,110.06	
Nanumba North Mun	1,730,649.18	25,689.82	-	31,572.87	-	12,052.22	402,959.70	81,363.47	443,255.67	487,581.24	536,339.36	589,973.30	4,426,779.30	
Saboba	1,042,880.80	13,850.79	-	51,336.99	-	12,052.22	118,756.00	47,373.00	133,646.00	150,351.75	198,464.31	261,972.89	2,888,186.91	
Savelugu Nanton	3,075,702.00	15,760.85	-	76,694.73	7,000.00	12,052.22	438,526.09	147,239.75	564,407.61	716,797.67	838,653.27	860,558.27	3,220,927.66	
Tolon	2,150,369.28	22,116.55	-	60,659.69	40,000.00	13,631.96	195,000.00	62,457.00	204,750.00	214,987.50	225,736.88	237,023.72	4,765,807.22	
Kumbungu	1,322,709.19	16,124.66	-	31,448.57	-	12,052.22	138,500.00	12,126.82	144,500.00	144,500.00	144,500.00	144,500.00	4,886,376.85	
Tamale Metro	6,921,593.76		60,000.00	28,423.87	10,896.29	12,052.22	2,179,262.05	958,550.78	2,179,750.00	2,181,630.00	2,296,300.00	2,410,970.00	3,694,757.40	
Sagnerigu Mun	3,239,574.38	14,819.92	-	46,116.28	10,896.29	12,052.22	415,658.72	79,590.00	436,441.66	480,055.83	528,061.41	580,867.55	3,274,704.48	
West Gonja	1,798,425.40	17,627.49	-	25,259.33	10,896.29	12,052.22	502,324.23	145,463.00	552,556.00	607,811.00	668,592.00	735,452.00	3,181,667.36	
North Gonja	976,737.72	13,850.79	-	33,810.32	-	12,052.22	140,000.00	52,526.00	150,000.00	155,000.00	160,000.00	170,000.00	2,973,292.84	
West Mamprusi Mun	2,109,312.88	16,347.13	-	41,641.39	10,896.29	12,052.22	341,360.00	94,809.56	300,500.00	315,525.00	315,525.00	315,525.00	3,099,669.09	
Mamprugu Moagduri	840,495.56	21,373.70	-	31,572.87	-	12,052.22	74,700.00	32,313.00	82,170.00	90,387.00	99,425.70	109,368.27	3,722,574.97	
Zabzugu	1,200,557.88	30,000.00	-	40,522.66	-	12,052.22	237,834.83	35,096.32	237,834.83	237,834.83	237,834.83	237,834.83	3,049,339.20	
Tatale Sanguli	1,059,394.93	21,373.70	-	29,335.42	-	12,052.22	69,816.80	47,502.50	87,271.00	104,725.20	125,670.24	150,804.29	3,745,830.27	
Sawla-Tuna-Kalba	1,570,730.83	22,116.55	-	37,166.49	-	12,052.22	477,773.70	88,685.09	813,740.03	1,100,581.90	1,100,581.90	1,100,581.90	3,192,921.65	
Bunkpurugu	759,381.41	-	-	43,878.83	-	12,052.22	86,390.24	6,617.00	97,057.97	104,660.56	115,153.23	115,153.23	3,885,200.75	
Central Gonja	1,321,875.86	-	-	46,116.28	7,000.00	12,052.22	987,400.00	521,036.06	1,086,140.00	1,194,754.00	1,314,229.40	1,445,652.34	3,175,337.07	
Karaga	962,055.50	-	-	35,695.58	-	12,052.22	120,000.00	22,383.90	120,000.00	120,000.00	130,000.00	130,000.00	3,726,874.86	
Nanumba South	1,063,327.90	-	-	31,572.87	-	12,052.22	121,038.00	39,269.00	125,089.00	131,343.00	136,910.00	142,755.00	3,683,628.34	
Chereponi	997,887.74	-	-	44,997.56	-	12,052.22	79,000.00	38,753.00	80,580.00	82,191.60	83,835.40	85,515.11	2,841,899.66	
Kpandai	329,805.54	-	-	45,619.07	-	12,052.22	86,626.20	57,955.90	90,957.51	95,505.39	100,280.65	105,294.69	3,278,017.08	
Nanton	877,887.74			31,572.87	-	12,052.22	-	-	112,568.00	129,453.20	142,398.52	156,638.37	3,220,919.11	
Yunyoo-Nasuan	877,887.74			31,572.87	-	12,052.22	-	-	69,792.00	76,771.20	84,448.32	84,448.32	3,927,852.31	

2019-2022 BUDGET PREPARATION GUIDELINES

MMDAs	COMPENSATION OF EMPLOYEES	GOG GOODS AND SERVICE TRANSFER					IGF ACTUALS AND PROJECTIONS						DACF	
		Feeder	Urban	MoFA	Town & C	Social Welfare & Comm. Dev.	2018		PROJECTIONS				PROJECTION	
							BUDGET	ACTUALS AS AT MAY. 2018	2019	2020	2021	2022		2019
UPPER EAST														
Bawku Mun	1,189,554.00	29,554.13	50,000.00	55,811.89	10,896.29	14,807.54	984,900.50	356,249.31	1,083,390.55	1,191,729.61	1,310,902.57	1,441,992.82	3,399,504.89	
Binduri	745,578.00	35,000.00	-	40,522.66	10,896.29	13,921.14	70,000.00	25,345.50	80,000.00	90,000.00	100,000.00	110,000.00	3,756,327.70	
Pusiga	1,075,107.60	4,470.01	-	50,000.00	-	14,807.54	241,050.00	75,934.00	320,000.00	342,000.00	369,000.00	392,657.00	3,481,302.16	
Bawku West	2,012,672.80	40,000.00	-	50,000.00	10,896.29	13,921.14	256,595.72	130,165.56	269,486.72	282,961.06	339,553.27	407,463.92	3,373,713.36	
Bolgatanga Mun	3,030,400.69	30,000.00	9,256.68	34,822.35	10,896.29	13,921.14	2,178,275.00	602,197.30	2,287,188.75	2,401,548.19	2,521,625.60	2,647,706.88	3,160,579.46	
Bongo	1,829,806.27	30,000.00	-	45,743.37	10,896.29	13,921.14	232,378.00	78,962.50	243,996.90	256,196.75	269,006.58	282,456.91	2,807,883.31	
Builsa North	1,887,915.60	30,000.00	-	46,116.28	10,896.29	13,921.14	136,000.00	25,643.85	102,502.94	112,753.34	124,028.66	136,431.53	2,685,853.07	
Builsa South	969,921.50	30,000.00	-	31,572.87	-	13,921.14	115,827.53	51,307.97	121,618.90	127,699.85	134,084.84	140,789.08	2,905,087.77	
Kassena Nankana East	3,280,522.22	30,000.00	-	38,285.22	10,896.29	13,921.14	433,400.00	223,858.93	481,540.00	538,468.00	603,526.86	685,128.00	3,663,619.95	
Talensi	1,710,143.71	-	-	39,238.20	-	13,921.14	185,600.00	54,219.00	195,825.00	205,616.25	215,897.06	226,691.91	3,023,180.72	
Nabdam	827,651.42	-	-	31,199.96	7,000.00	13,921.14	52,059.00	17,768.00	72,030.00	96,850.50	105,784.00	150,000.00	3,942,436.93	
Garu	1,524,885.12	-	-	25,357.74	7,000.00	13,921.14	423,600.00	40,600.00	332,126.00	348,732.00	366,168.00	384,476.00	3,095,016.80	
Kassena Nankana West	1,940,053.25	-	-	46,116.28	7,000.00	13,921.14	254,000.00	114,869.99	269,765.22	284,654.09	297,666.18	315,765.03	2,876,702.43	
Bolgatanga East Dist	960,000.00			25,357.74		13,921.14			146,400.00	153,720.00	161,406.00	169,476.30	3,167,595.29	
Tempene Dist	1,080,000.00			25,357.74		13,921.14							3,096,992.50	
UPPER WEST														
Jirapa Mun	1,868,668.76	23,857.85	-	40,000.00	10,896.29	13,434.44	185,862.00	76,669.90	204,448.20	224,893.02	247,382.32	272,120.55	2,927,216.97	
Lawra Mun	1,680,050.21	35,869.06	-	49,265.85	10,896.29	13,434.44	164,783.60	62,856.00	189,501.14	217,926.31	250,615.26	300,738.31	2,683,320.16	
Nandom	1,040,485.31	40,000.00	-	37,249.36	-	13,434.44	123,666.00	16,741.00	136,032.60	149,635.86	164,599.45	181,059.39	6,005,016.23	
Nadowli Kaleo	1,820,049.98	40,000.00	-	45,743.37	-	13,434.44	105,078.00	67,372.00	107,772.42	110,535.82	113,370.07	116,465.97	2,661,455.72	
Dafiama Bussie Issa	1,076,877.10	18,451.09	-	46,116.28	-	14,320.85	137,306.00	77,740.10	155,480.20	173,654.40	191,828.60	210,002.80	2,966,478.68	
Sissala East Mun	1,793,914.66	30,794.48	-	46,116.28	10,896.29	13,434.44	673,095.00	376,988.62	673,095.00	706,750.00	742,037.50	779,139.38	2,890,007.38	
Wa Mun	4,038,611.20	-	50,000.00	31,572.87	10,896.29	13,434.44	991,033.00	372,975.95	1,015,596.00	1,195,326.00	1,200,500.00	1,453,490.00	2,962,923.93	
Wa West	1,393,967.47	25,000.00	-	40,522.66		13,434.44	152,515.50	41,837.55	152,515.50	155,558.53	155,558.53	155,869.70	2,874,623.00	
Wa East	1,060,177.86	6,845.05	-	55,811.89	-	13,434.44	576,978.00	369,057.20	605,826.90	636,118.25	667,924.16	701,320.37	10,134,418.19	
Sissala West	1,177,730.33	-	-	38,285.22	-	13,434.44	193,815.00	96,656.00	203,505.75	223,856.33	235,049.14	246,801.60	3,326,696.21	
Lambussie Karni	949,246.36	-	-	29,169.69	-	13,434.44	152,000.00	63,791.48	174,800.00	201,020.00	231,173.00	277,407.60	5,254,307.90	
GRAND TOTAL	544,903,290.00	2,881,571.30	1,797,662.51	8,678,216.58	2,532,710.82	3,319,578.98	334,082,731.98	129,802,409.75	397,248,535.05	438,535,894.32	484,015,699.74	615,208,371.51	995,353,970.52	

Appendix 3: Time-Table for Training MDAs on the 2019-2022 Budget Preparation Guidelines

S/N	SECTORS/MDA	PROPOSED DATES
GROUP 1	Ministry of Finance/Agencies	Tuesday, 14th August 2018
	Ministry of Finance Headquarters	
	Ghana Revenue Authority	
	Ghana Statistical Service	
	Controller and Accountant-General's Department	
	Financial Intelligence Centre	
	Institute of Accountancy Training	
	Public Procurement Authority	
GROUP 2	Social Sector	Wednesday, 15th August 2018
	Ministry of Education	
	Ministry of Employment and Labour Relations	
	Ministry of Youth and Sports	
	National Commission for Civic Education	
	Ministry of Chieftaincy and Religious Affairs	
	Ministry of Health	
	Ministry of Gender, Children and Social Protection	
GROUP 3	Economic, Infrastructure and Public Safety Sectors	Thursday, 16th August 2018
	Ministry of Food and Agriculture	
	Ministry of Fisheries and Aquaculture Development	
	Ministry of Lands and Natural Resources	
	Ministry of Trade and Industry	
	Ministry of Tourism, Culture and Creative Arts	
	Ministry of Environment, Science, Tech. and Innovation	
	Ministry of Energy	
	Ministry of Water Resources and Sanitation	
	Ministry of Works and Housing	
	Ministry of Roads and Highways	
	Ministry of Communications	
	Ministry of Railways Development	
	Ministry of Aviation	
	Ministry of Transport	
	Ministry of Justice and Attorney General's Department	
Ministry of Defence		
Commission on Human Rights and Administrative Justice		
Judicial Service		
Ministry of Interior		
Ministry of National Security		
GROUP 4	Administration Sector	Friday, 17th August 2018
	Office of Government Machinery	
	Office of the Head of Civil Service	
	Office of the Senior Minister	
	Ministry of Planning	
	Ministry of Business Development	
	Ministry of Special Development Initiatives	
	Ministry of Inner-City and Zongo Development	
	Ministry of Monitoring and Evaluation	
	Ministry of Regional Reorganisation and Development	
	Parliament of Ghana	
	Audit Service	
	Public Services Commission	
	Electoral Commission	
	Ministry of Foreign Affairs and Regional Integration	
	Ministry of Finance	
Ministry of Local Government and Rural Development		
National Media Commission		
National Development Planning Commission		
Ministry of Information		
Ministry of Parliamentary Affairs		

Appendix 4: Time-Table for 2019-2022 Budget Technical Hearings

Schedule 1: 21st – 30th August

DATE	TIME	CHAIRMAN: Hon. Minister CO-CHAIRPERSONS: Hon. Dep. Minister (B) Hon. Dep. Minister (F) Hon. Dep. Minister (R)
		MODERATORS: Head of Civil Service, Chief Director, Dir. Gen - NDPC, AG. Dir.- Budget, Dir.- ERM (M), Group Heads (BI & BM&R), Head - BPPU
Tues. 21 st Aug., 2018	09am	Ministry of Education Ghana Education Trust Fund Student Loan Trust Fund
Thurs. 23 rd Aug., 2018	09am	Ministry of Health National Health Insurance Authority
Fri. 24 th Aug., 2018	09am	Office of Government Machinery
Tues. 28 th Aug., 2018	09am	Ministry of Special Development Initiatives
Wed. 29 th Aug., 2018	09am	Ministry of Roads and Highways Road Fund
Thurs. 30 th Aug., 2018	09am	Ministry of Interior

Schedule 2: 31st August – 11th September

DATE	TIME	CHAIRMAN: Hon. Minister CO-CHAIRPERSONS: Hon. Dep. Minister (B) Hon. Dep. Minister (F) Hon. Dep. Minister (R)
		MODERATORS: Head of Civil Service, Chief Director, Dir. Gen - NDPC, AG. Dir.- Budget, Dir.- ERM (M&B), Group Heads (BI & BM&R), Head - BPPU
Fri. 31 st Aug., 2018	09am	Ministry of Defence
	02pm	Ministry of National Security
Tues. 4 th Sept., 2018	09am	Ministry of Energy and Petroleum
	02pm	Ministry of Finance
Wed. 5 th Sept., 2018	09am	Ministry of Foreign Affairs and Regional Integration
	02pm	Ministry of Railways Development
Thurs. 6 th Sept., 2018	09am	Ministry of Food and Agriculture
	02pm	Ministry of Trade and Industry
Fri. 7 th Sept., 2018	09am	Ministry of Aviation
	02pm	Ministry of Local Government and Rural Development Local Government Services District Assemblies Common Fund
Tues. 11 th Sept., 2018	09am	Electoral Commission
	02pm	Ministry of Gender, Children and Social Protection

Schedule 3: 12th September – 19th September

DATE	TIME	CHAIRPERSON: HON. DEP. MINISTER (B)	CHAIRMAN: HON. DEP. MINISTER (F)	CHAIRMAN: HON. DEP. MINISTER (R)
		MODERATORS: Head of Civil Service, AG. Dir. – Budget, Dir. - ERM (M)	MODERATORS: Chief Director, Group Head (BM&R), Head-BPPU,	MODERATORS: Dir. Gen. - NDPC Dir. – ERM (B) Group Head (BI)
Wed. 12 th Sept., 2018	09am	Judicial Service (Consultation only)	Parliament of Ghana (Consultation only)	Audit Service (Consultation only)
	02pm	Commission on Human Rights and Administrative Justice	Ministry of Parliamentary Affairs	National Commission for Civic Education
Thurs. 13 th Sept., 2018	09am	Ministry of Justice and Attorney General's Department	Ministry of Employment and Labour Relations Youth Employment Authority	Ministry of Planning
	02pm	Public Services Commission	National labour Commission	Ministry of Monitoring and Evaluation
Fri 14 th Sept., 2018	09am	Ministry of Environment, Science, Tech. and Innovation	Ministry of lands and Natural Resources	Ministry of Water Resources and Sanitation
	02pm	Ministry of Tourism, Culture and Creative Arts	Ministry of Works and Housing	Ministry of Fisheries and Aquaculture Development
Tues 18 th Sept., 2018	09am	Ministry of Communications	Ministry of Transport	Ministry of Inner-City and Zongo Development
	02pm	Ministry of Information	Ministry of Business Development	Ministry of Regional Reorganisation and Development
Wed. 19 th Sept., 2018	09am	National Media Commission	Ministry of Chieftaincy and Religious Affairs	Ministry of Youth and Sports
	02pm	National Development Planning Commission	Office of the Head of Civil Service	

Conference room 1: Third floor conference room
Conference room 2: First floor conference room
Conference room 3: Annex D conference room 1

Appendix 5: Template for Programme Based Budget Proposal

Part A

1. NMTDPF Objectives relevant to the mandate of the MDA
2. Goal
3. Core Functions of the entire MDA
4. Policy Outcome, Indicators and Targets

Outcome Indicator Description (with corresponding SDG indicators)	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value

Part B

1. Budget Programme/Sub-Programme Objective(s)

2. Budget Programme/Sub-Programme Description

3. Budget Programme/Sub-Programme Results Statement

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

Main Output	Output Indicator	Past Years		Projections			
		2017	2018	Budget Year 2019	Indicative Year 2020	Indicative Year 2021	Indicative Year 2022

4. Budget Programme/Sub-Programme Operations and Projects

Operations	Projects

Part C

2019– 2022 Medium Term Focus

- a. Outline all Programmes and Sub-Programmes
- b. MDA Summary – Expenditure Estimates by Budget Programme, Economic Classification, Projects and Source of Funding

(Funding Type {GoG/IGF/ABFA/DP})

Expenditure Programme	By Budget	2017	2018	2019	2020	2021	2022
		Actual	Actual as at....	Budget	Indicative	Indicative	
				GH¢	GH¢	GH¢	
Programme 1							
Programme 2							
Programme							
Programme							
Total Expenditure							

Summary of Expenditure by Economic Classification

Funding Source

Expenditure by Economic Classification	2017	2018	2019	2020	2021	2022
	Actual	Actual as at 31 st July	Budget	Indicative	Indicative	Indicative
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Compensation of Employees						
Use of Goods and Services						
Capital Expenditure						
Total Expenditure						

Summary of Expenditure by Budget Programme/Sub-programme, Economic Classification and Source of Funding

Expenditure By Budget Programme	GOG			IGF			ABFA			DP FUNDS			TOTAL
	COE	G&S	CAPEX	COE	G&S	CAPEX	COE	G&S	CAPEX	COE	G&S	CAPEX	
Programme 1													
Programme 2													
Programme													
Programme													
Total Expenditure													

Populate Key Performance Information for all Programmes and Sub-Programmes per the template below.

Main Outputs	Output Indicator	Past Years		Budget Year 2019	Projections		
		2017	2018		Indicative Year 2020	Indicative Year 2021	Indicative Year 2022

Key Priority Projects and Operations for 2019

Programmes	Priority Project/Operations	SDG TARGET	Amount (GH¢)		
			Goods and Services	Capital Expenditure	Total
Existing Programme 1	Priority operation 1	Projects/			
	Priority operation 2	Projects/			
Existing Programme 2	Priority operation 1	Projects/			
	Priority operation 2	Projects/			
Existing Programme	Priority operation 1	Projects/			
	Priority operation 2	Projects/			
GRAND TOTAL					

Appendix 6: Template for Outstanding Commitments and Arrears

S/N	CONTRACT NUMBER	CONTRACT DETAILS	CONTRACT LOCATION	STATUS OF PROJECT	CONTRACT SUM	REVISED CONTRACT SUM	PAYMENT TO DATE	BALANCE ON CONTRACT SUM	OUTSTANDING BILLS WITH MOF	OUTSTANDING BILLS WITH MDA	TOTAL OUTSTANDING
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
NOTE: BALANCE ON CONTRACT = TOTAL CONTRACT SUM (REVISED/ ORIGINAL) - PAYMENTS											

Appendix 7: Payroll Data for Compensation of Employees



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

Breakdown of Salaries of Staff

SN	Name	Position	Level	SSSS Step	Monthly Salary	Annual Salary
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15					-	-

HEAD OF BUDGET

HEAD PPME

CHIEF DIRECTOR

.....

.....

Appendix 10: 2019-2022 Medium-Term Projections of Non-Tax Revenue/Internally Generated Funds

MINISTRY.....

DEPARTMENT / AGENCY.....

Revenue Items	2019			2020			2021			2022		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
Total												

Appendix 11: 2019 Monthly Projected Collections of Non-Tax Revenue/Internally Generated Funds

MINISTRY.....

DEPARTMENT / AGENCY.....

Revenue Items	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Total													

Appendix 13: Breakdown of Retention - Non-Tax Revenue/Internally Generated Funds

MINISTRY.....

DEPARTMENT / AGENCY.....

Expenditure Item	2019	2020	2021	2022
Compensation				
Goods and Service				
CAPEX				
Total				

Appendix 15: Development Partner Projects

Administration Sector

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
	Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)	
		Goods & Services	Assets	Total	2020	2021	2022		
TOTAL OF ECONOMIC SECTORS		112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00	
ADMINISTRATION		39,810,890.00	18,244,401.76	58,055,291.76	17,972,888.38	3,000,000.00	2,200,000.00	6,870,000.00	
1 Office of Government Machinery		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
2 Office of the Head of Civil Service		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
3 Office of Senior Minister		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
4 Ministry of Planning		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
5 Ministry of Business Development		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
6 Ministry of Special Development Initiatives		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
7 Ministry of Inner-City and Zongo Development		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
8 Ministry of Monitoring and Evaluation		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
9 Ministry of Regional Reorganization and Development		-	-	-	-	-	-	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
10 Parliament		2,243,400.00	-	2,243,400.00	2,000,000.00	2,000,000.00	2,200,000.00	-	
Loan	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant		2,243,400.00	-	2,243,400.00	2,000,000.00	2,000,000.00	2,200,000.00	-	
sub-total		2,243,400.00	-	2,243,400.00	2,000,000.00	2,000,000.00	2,200,000.00	-	
11 Ghana Audit Service		600,000.00	5,000,000.00	5,600,000.00	-	-	-	4,570,000.00	
Loan		600,000.00	5,000,000.00	5,600,000.00	-	-	-	4,570,000.00	
sub-total		600,000.00	5,000,000.00	5,600,000.00	-	-	-	4,570,000.00	
Grant	0	-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
12 Public Services Commission		-	-	-	-	-	-	-	
Loan		-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	
Grant		-	-	-	-	-	-	-	
sub-total		-	-	-	-	-	-	-	

2019-2022 BUDGET PREPARATION GUIDELINES

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
		Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)
			Goods & Services	Assets	Total	2020	2021	2022	
	TOTAL OF ECONOMIC SECTORS		112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00
13	District Assemblies Common Fund		-	8,000,000.00	8,000,000.00	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant			8,000,000.00	8,000,000.00	-	-	-	-
	sub-total		-	8,000,000.00	8,000,000.00	-	-	-	-
	Support to Responsiveness Factor under District Assemblies Common Fund, FC	pipeline							
14	Electoral Commission		750,000.00	-	750,000.00	673,156.00	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant			750,000.00	750,000.00	673,156.00	-	-	-
	sub-total		750,000.00	-	750,000.00	673,156.00	-	-	-
	Support to Independent Governance Institutions Involved in the Electoral Process - Electoral Cycle 2016	Ongoing							
15	Ministry of Foreign Affairs and Regional Integration		-	150,000.00	150,000.00	831,745.00	-	-	-
	Loan			150,000.00	150,000.00	831,745.00	-	-	-
	sub-total		-	150,000.00	150,000.00	831,745.00	-	-	-
	Foreign Policy Training Institute Project	Ongoing							
	Grant			-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Support to the Kofi Annan Peace Keeping Training Center (KA IPTC)	Ongoing							
16	Ministry of Finance		29,918,260.00	4,500,000.00	34,418,260.00	12,557,903.38	-	-	2,300,000.00
	Loan		450,000.00	2,000,000.00	2,450,000.00	4,000,000.00	-	-	2,300,000.00
	sub-total		450,000.00	2,000,000.00	2,450,000.00	4,000,000.00	-	-	2,300,000.00
	E-zwich Rural Branchless Banking System (FC)	On-going							
	Loan		500,000.00	2,500,000.00	3,000,000.00	-	-	-	-
	sub-total		500,000.00	2,500,000.00	3,000,000.00	-	-	-	-
	Performance-Oriented Public Financial Management: Ghana Revenue Authority (GRA) (FC)	On-going							
	Loan		6,200,000.00	-	6,200,000.00	2,200,000.00	-	-	-
	sub-total		6,200,000.00	-	6,200,000.00	2,200,000.00	-	-	-
	Ghana Economic Mgt Strengthening (GEMS-TA)	On-going							
	Loan		7,130,000.00	-	7,130,000.00	-	-	-	-
	sub-total		7,130,000.00	-	7,130,000.00	-	-	-	-
	Public Financial Mgt Reform Project	On-going							
	sub-total		14,280,000.00	4,500,000.00	18,780,000.00	6,200,000.00	-	-	2,300,000.00
	Business Enabling Environment	On-going							
	Grant		200,000.00	-	200,000.00	93,583.38	-	-	-
	sub-total		200,000.00	-	200,000.00	93,583.38	-	-	-
	Strengthening Action Against Corruption	On-going							
	Grant		6,000,000.00	-	6,000,000.00	3,132,160.00	-	-	-
	sub-total		6,000,000.00	-	6,000,000.00	3,132,160.00	-	-	-
	Performance-Oriented Public Financial Management: Ghana Revenue Authority (GRA) (FC)	On-going							
	Grant		500,000.00	-	500,000.00	-	-	-	-
	sub-total		500,000.00	-	500,000.00	-	-	-	-
	Good Financial Governance Programme (TC)	On-going							
	Grant		1,243,110.00	-	1,243,110.00	-	-	-	-
	sub-total		1,243,110.00	-	1,243,110.00	-	-	-	-
	Programme for Sustainable Economic Development (PSED) (TC)	On-going							
	Grant		1,695,150.00	-	1,695,150.00	-	-	-	-
	sub-total		1,695,150.00	-	1,695,150.00	-	-	-	-
	Strengthening Action Against Corruption Institutional Support Project	On-going							
	Grant		6,000,000.00	-	6,000,000.00	3,132,160.00	-	-	-
	sub-total		6,000,000.00	-	6,000,000.00	3,132,160.00	-	-	-
	sub-total		15,638,260.00	-	15,638,260.00	6,357,903.38	-	-	-
17	Ministry of Local Government and Rural Development		6,299,230.00	594,401.76	6,893,631.76	1,910,084.00	1,000,000.00	-	-
	Loan		-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Ghana Urban Management Pilot Programme	Ongoing							
	Grant		700,000.00	200,000.00	900,000.00	310,084.00	-	-	-
	sub-total		700,000.00	200,000.00	900,000.00	310,084.00	-	-	-
	Business Enabling Environment	On-going							
	Grant		2,000,000.00	394,401.76	2,394,401.76	1,000,000.00	1,000,000.00	-	-
	sub-total		2,000,000.00	394,401.76	2,394,401.76	1,000,000.00	1,000,000.00	-	-
	Ghana Urban Mobility and Accessibility Project	On-going							
	Grant		2,599,230.00	-	2,599,230.00	-	-	-	-
	sub-total		2,599,230.00	-	2,599,230.00	-	-	-	-
	Support for Decentralization Reforms (SIDR) (TC)	On-going							
	Grant		-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Right to Services and Good Governance Programme (RSGGP)	On-going							
	Grant		-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Ghana Decentralization Support Programme (GDSP) Component 1 Preparatory Phase and Capacity Building Component	On-going							
	Grant		-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Ghana Decentralisation Support Programme-Phase II	On-going							
	Grant		1,000,000.00	-	1,000,000.00	600,000.00	-	-	-
	sub-total		1,000,000.00	-	1,000,000.00	600,000.00	-	-	-
	sub-total		6,299,230.00	594,401.76	6,893,631.76	1,910,084.00	1,000,000.00	-	-
18	Local Government service		-	-	-	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
19	National Media Commission		-	-	-	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
20	National Development Planning Commission		-	-	-	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
21	Ministry of Information		-	-	-	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
22	Ministry of Parliamentary Affairs		-	-	-	-	-	-	-
	Loan	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	Grant	0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-

2019-2022 BUDGET PREPARATION GUIDELINES

Economic Sector

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
	Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)	
		Goods & Services	Assets	Total	2020	2021	2022		
TOTAL OF ECONOMIC SECTORS									
		112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00	
ECONOMIC									
		44,193,280.00	151,721,020.51	195,914,300.51	72,111,585.00	34,756,279.80	12,000,000.00	1,873,013.00	
23	Ministry of Food and Agriculture	19,881,040.00	65,991,288.77	85,872,328.77	27,132,070.00	19,756,279.80	8,000,000.00	1,473,013.00	
Loan	Ghana Agricultural Sector Investment Programme (GASIP)	Ongoing	8,641,700.00	4,201,540.48	12,843,240.48	11,234,870.00	9,451,100.00	-	1,203,000.00
Loan	Outgrower and Value Chain Fund Phase II (OVCF II) (FC)	Ongoing	500,000.00	4,000,000.00	4,500,000.00	5,000,000.00	-	-	-
Loan	Savannah Zone Agric Productivity Improvement Project	Ongoing	2,000,000.00	6,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	-
Loan	Ghana Commercial Agriculture	Ongoing	-	30,600,000.00	30,600,000.00	-	-	-	-
Loan	Agric Mechanisation Service Centers Project	Pipeline	-	-	-	-	-	-	-
Loan	Outgrower and Value Chain Fund Phase III (OVCF III)	Pipeline	-	-	-	-	-	-	-
	sub-total		11,141,700.00	44,801,540.48	55,943,240.48	24,234,870.00	17,451,100.00	8,000,000.00	1,203,000.00
Grant	Grant for Adaptation for Smallholder Agriculture Programme (ASAP)	Ongoing	3,827,100.00	1,095,148.29	4,922,248.29	2,497,200.00	2,305,179.80	-	270,013.00
Grant	Market Oriented Agriculture Programme (MOAP)	Ongoing	-	-	-	-	-	-	-
Grant	Integrated Climate Risk Management (ICRM) (T C)	Ongoing	-	-	-	-	-	-	-
Grant	Market Oriented Agriculture Programme (MOAP) (T C)	Ongoing	2,712,240.00	-	2,712,240.00	-	-	-	-
Grant	Green Innovation Centers for the Agriculture and Food Sector (T C)	Ongoing	-	-	-	-	-	-	-
Grant	Ghana Peri-Urban Commercial Vegetables Value Chain	Ongoing	1,700,000.00	-	1,700,000.00	400,000.00	-	-	-
Grant	Modernizing Agriculture in Ghana Programme	Ongoing	-	20,094,600.00	20,094,600.00	-	-	-	-
Grant	Outgrower and Value Chain Fund Phase III (OVCF III) (FC)	Pipeline	500,000.00	-	500,000.00	-	-	-	-
	sub-total		8,739,340.00	21,189,748.29	29,929,088.29	2,897,200.00	2,305,179.80	-	270,013.00
24	Ministry of Fisheries and Aquaculture Development		-	-	-	-	-	-	-
Loan	Construction of Infrastructures and Supply & Installation of Turnkey Fish Processing Plant in Elmina	Ongoing	-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
25	Ministry of Lands and Natural Resources		-	9,300,000.00	9,300,000.00	3,000,000.00	-	-	-
	sub-total		-	9,300,000.00	9,300,000.00	3,000,000.00	-	-	-
Grant	Engaging Local Communities in Reduced Deforestation and Forest Degradation	Ongoing	-	1,000,000.00	1,000,000.00	-	-	-	-
Grant	Ghana Forest Investment Project	Ongoing	-	8,300,000.00	8,300,000.00	3,000,000.00	-	-	-
	sub-total		-	9,300,000.00	9,300,000.00	3,000,000.00	-	-	-
26	Ministry of Trade and Industry		14,000,000.00	18,000,000.00	32,000,000.00	33,000,000.00	15,000,000.00	4,000,000.00	400,000.00
Loan	Sugarcane Development and Irrigation Project	Stalled	-	-	-	-	-	-	-
Loan	Rural Enterprises Programme	Ongoing	14,000,000.00	-	14,000,000.00	13,000,000.00	15,000,000.00	4,000,000.00	400,000.00
Loan	Rural Enterprises Programme	Ongoing	-	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-
	sub-total		14,000,000.00	10,000,000.00	24,000,000.00	23,000,000.00	15,000,000.00	4,000,000.00	400,000.00
Grant	Rural Enterprises Programme	Ongoing	-	8,000,000.00	8,000,000.00	10,000,000.00	-	-	-
	sub-total		-	8,000,000.00	8,000,000.00	10,000,000.00	-	-	-
27	Ministry of Tourism, Culture and Creative Arts		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
28	Ministry of environment, Science, Technology and Innovation		3,260,200.00	7,450,000.00	10,710,200.00	3,200,000.00	-	-	-
Loan			-	-	-	-	-	-	-
	sub-total		3,260,200.00	7,450,000.00	10,710,200.00	3,200,000.00	-	-	-
Grant	Sound Disposal and Recycling of Waste of Electrical and Electronic Equipment Project (FC)	On-going	1,000,000.00	2,500,000.00	3,500,000.00	-	-	-	-
	sub-total		1,000,000.00	2,500,000.00	3,500,000.00	-	-	-	-
Grant	Sound Disposal and Recycling of Waste of Electrical and Electronic Equipment Project (T C)	On-going	2,260,200.00	-	2,260,200.00	-	-	-	-
	sub-total		2,260,200.00	-	2,260,200.00	-	-	-	-
Grant	Sustainable Land and Water Management Programme	Ongoing	-	4,950,000.00	4,950,000.00	3,200,000.00	-	-	-
	sub-total		3,260,200.00	7,450,000.00	10,710,200.00	3,200,000.00	-	-	-
29	Ministry of energy		7,052,040.00	50,979,731.74	58,031,771.74	5,779,515.00	-	-	-
Loan	Renewable Energy Programme: Pilot Photovoltaic Systems (FC)	Ongoing	500,000.00	15,000,000.00	15,500,000.00	-	-	-	-
	sub-total		500,000.00	15,000,000.00	15,500,000.00	-	-	-	-
Grant	Kpong Generating Station Retrofit Project	Ongoing	-	8,679,731.74	8,679,731.74	-	-	-	-
	sub-total		-	8,679,731.74	8,679,731.74	-	-	-	-
Grant	Establishment of an Environmental Monitoring Laboratory at the University of Mines and Technology, Tarkwa	Ongoing	-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant	Construction of Six(6) Bridges in Northern Ghana	Pipeline	-	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant	Electricity Distribution System and Reinforcement Project	Ongoing	-	10,000,000.00	10,000,000.00	-	-	-	-
	sub-total		-	10,000,000.00	10,000,000.00	-	-	-	-
Grant	Ghana Energy Development and Access Project (Additional)	Ongoing	900,000.00	-	900,000.00	-	-	-	-
	sub-total		900,000.00	-	900,000.00	-	-	-	-
Grant	Ghana Energy Development and Access Project (Additional)	Ongoing	5,000,000.00	-	5,000,000.00	-	-	-	-
	sub-total		6,400,000.00	33,679,731.74	40,079,731.74	-	-	-	-
Grant	GEDAP III	On-going	200,000.00	9,800,000.00	10,000,000.00	5,779,515.00	-	-	-
	sub-total		200,000.00	9,800,000.00	10,000,000.00	5,779,515.00	-	-	-
Grant	Capacity for a Successful Implementation of Renewable Energy Act (C-SIREA) (T C)	On-going	452,040.00	-	452,040.00	-	-	-	-
	sub-total		452,040.00	-	452,040.00	-	-	-	-
Grant	Electricity Distribution System and Reinforcement Project	Ongoing	-	7,500,000.00	7,500,000.00	-	-	-	-
	sub-total		-	7,500,000.00	7,500,000.00	-	-	-	-
	sub-total		652,040.00	17,300,000.00	17,952,040.00	5,779,515.00	-	-	-

2019-2022 BUDGET PREPARATION GUIDELINES

Infrastructure Sector

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
		Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)
			Goods & Services	Assets	Total	2020	2021	2022	
	TOTAL OF ECONOMIC SECTORS		112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00
	INFRASTRUCTURE		3,191,100.00	310,576,419.99	313,767,519.99	150,067,852.84	25,000,000.00	7,000,000.00	-
	30 Ministry of Water Resources and Sanitation		3,191,100.00	50,313,631.10	53,504,731.10	22,566,262.00	10,000,000.00	7,000,000.00	-
Loan	Upper East Water Supply	On-going	670,000.00	12,730,000.00	13,400,000.00	7,174,343.00	-	-	-
Loan	Services for the Enhancement of Nationwide Water Network Management	On-going	300,000.00	3,700,000.00	4,000,000.00	3,858,287.00	-	-	-
Loan	Greater Accra Sanitation Project	On-going	2,000,000.00	6,000,000.00	8,000,000.00	8,000,000.00	10,000,000.00	7,000,000.00	-
Loan	Sustainable Rural Water & Sanitation Services (Additional)	On-going	-	19,900,000.00	19,900,000.00	-	-	-	-
Loan	Rehabilitation and Up-Grading Of Potable Water System In Yendi	Pipeline	-	-	-	-	-	-	-
	sub-total		2,970,000.00	42,330,000.00	45,300,000.00	19,032,630.00	10,000,000.00	7,000,000.00	-
Grant	Upper East Water Supply	On-going	221,100.00	6,270,000.00	6,491,100.00	3,533,632.00	-	-	-
Grant	Ghana-Spain Debt Swap Water Supply Improvement Project in Ho		-	1,713,631.10	1,713,631.10	-	-	-	-
	sub-total		221,100.00	7,983,631.10	8,204,731.10	3,533,632.00	-	-	-
	31 Ministry of Works and Housing		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	32 Ministry of Roads and Highways		-	16,764,258.89	16,764,258.89	14,237,590.84	15,000,000.00	-	-
Loan	Photovoltaic-Based Street Lighting Programme	Ongoing	-	5,000,000.00	5,000,000.00	2,237,590.84	-	-	-
Loan	Accra Urban Transport Project (AUTP)	Ongoing	-	10,000,000.00	10,000,000.00	12,000,000.00	15,000,000.00	-	-
Loan	Construction of a New Bridge across the Volta River	Ongoing	-	-	-	-	-	-	-
Loan	Construction of Six(6) Bridges in Northern Ghana	Pipeline	-	-	-	-	-	-	-
Loan	Dome-Kwabeya, Brekuso-Kitase Trunk Road	Pipeline	-	-	-	-	-	-	-
	sub-total		-	15,000,000.00	15,000,000.00	14,237,590.84	15,000,000.00	-	-
Grant	Ghana-Spain Debt Swap Steel Bridges Project in Eastern, Western, Northern and Volta Regions	Ongoing	-	1,764,258.89	1,764,258.89	-	-	-	-
	sub-total		-	1,764,258.89	1,764,258.89	-	-	-	-
	33 Ministry of Communications		-	128,498,530.00	128,498,530.00	-	-	-	-
Loan	eTransform Ghana	Ongoing	-	32,500,000.00	32,500,000.00	-	-	-	-
Loan	Digital Terrestrial Television Project	Pipeline	-	95,998,530.00	95,998,530.00	-	-	-	-
	sub-total		-	128,498,530.00	128,498,530.00	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	34 Ministry of Railways Development		-	115,000,000.00	115,000,000.00	113,264,000.00	-	-	-
Loan	Tema to Akosombo Railway Line Project	Ongoing	-	115,000,000.00	115,000,000.00	113,264,000.00	-	-	-
	sub-total		-	115,000,000.00	115,000,000.00	113,264,000.00	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	35 Ministry of Aviation		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
	36 Ministry of Transport		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
	sub-total		-	-	-	-	-	-	-

2019-2022 BUDGET PREPARATION GUIDELINES

Social Sector

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
	Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)	
		Goods & Services	Assets	Total	2020	2021	2022		
TOTAL OF ECONOMIC SECTORS									
			112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00
SOCIAL									
37	Ministry of Education		9,040,000.00	51,410,000.00	60,450,000.00	86,468,750.00	54,904,000.00	553,000.00	14,000,000.00
Loan	26 Senior High Schools	Ongoing	-	12,000,000.00	12,000,000.00	8,000,000.00	-	-	-
Loan	Supply and Installation of Integrated E-Learning Laboratories in 240 Senior High Schools in Ghana	On-going	6,000,000.00	-	6,000,000.00	2,517,549.00	-	-	-
Loan	Establishment of an Environmental Monitoring Laboratory at the University of Mines and Technology, Tarkwa	Ongoing	-	-	-	-	-	-	-
Loan	Development of Skills for Industry Project	Ongoing	-	-	-	-	-	-	-
Loan	Secondary Education Improvement Project	Ongoing	-	20,520,000.00	20,520,000.00	15,000,000.00	5,000,000.00	-	-
Loan	Secondary Education Improvement Project (Additional)	Ongoing	-	12,000,000.00	12,000,000.00	12,000,000.00	9,000,000.00	-	-
Loan	Polytechnics and Technical and Vocational Training Centres Upgrading Project	Ongoing	-	-	-	-	-	-	-
Loan	Upgrading and Enhancement of Technical and Vocational Training Centres	Pipeline	500,000.00	3,500,000.00	4,000,000.00	3,351,201.00	-	-	-
Loan	Establishment of University of Science and Development Bunsu Campus Project	Pipeline	-	2,390,000.00	2,390,000.00	45,600,000.00	40,904,000.00	553,000.00	10,000,000.00
sub-total			6,500,000.00	50,410,000.00	56,910,000.00	86,468,750.00	54,904,000.00	553,000.00	10,000,000.00
Grant	Support to Vocational Training (FC)	On-going	2,000,000.00	1,000,000.00	3,000,000.00	-	-	-	4,000,000.00
Grant	Implementation of Complementary Basic Education	Ongoing	540,000.00	-	540,000.00	-	-	-	-
Grant	Development of Skills for Industry Project	Ongoing	-	-	-	-	-	-	-
sub-total			2,540,000.00	1,000,000.00	3,540,000.00	-	-	-	4,000,000.00
Ministry of Employment and Labour Relations									
38			7,200,000.00	2,800,000.00	10,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00	-
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant	Civil Society Organizations in Research and Innovation for Sustainable Development	Ongoing	3,000,000.00	-	3,000,000.00	2,000,000.00	2,000,000.00	-	-
Grant	Ghana Employment and Social Protection Programme	Ongoing	4,200,000.00	2,800,000.00	7,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00	-
sub-total			7,200,000.00	2,800,000.00	10,000,000.00	8,000,000.00	8,000,000.00	5,000,000.00	-
39 Ministry of Youth and Sports									
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
40 National Commission on Civic Education									
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
41 Ministry of Chieftaincy and Religious Affairs									
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
42 Ministry of Health									
			5,221,169.31	5,900,000.00	11,121,169.31	4,750,000.00	2,871,749.70	-	-
Loan	Bolgatanga Regional Hospital Rehabilitation	Ongoing	-	-	-	-	-	-	-
Loan	Tamale Teaching Hospital	Ongoing	-	-	-	-	-	-	-
Loan	Five Polyclinics in the Greater Accra Region	Ongoing	-	-	-	-	-	-	-
Loan	Improving Access to Quality HealthCare in the Western Region	Ongoing	-	-	-	-	-	-	-
Loan	Maternal, Child Health & Nutrition Project	Ongoing	-	-	-	-	-	-	-
Loan	Trauma and Acute Pain Centre Project	Stalled	-	-	-	-	-	-	-
Loan	Additional Bolgatanga Regional Hospital	Pipeline	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant	Amended Health Sector Budget Support 2015-2018	Ongoing	3,650,800.00	-	3,650,800.00	-	-	-	-
Grant	Health Sector Budget Support 2012-2018	Ongoing	170,369.31	-	170,369.31	-	-	-	-
Grant	Improving Access to Quality HealthCare in the Western Region	Ongoing	1,400,000.00	3,500,000.00	4,900,000.00	3,150,000.00	2,871,749.70	-	-
Grant	Maternal, Child Health & Nutrition Project	Ongoing	-	2,400,000.00	2,400,000.00	1,600,000.00	-	-	-
sub-total			5,221,169.31	5,900,000.00	11,121,169.31	4,750,000.00	2,871,749.70	-	-
43 Ministry of Gender, Children and Social Protection									
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
44 National Labour Commission									
Loan		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	-	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-

2019-2022 BUDGET PREPARATION GUIDELINES

Public Safety Sector

PROJECTIONS ON DEVELOPMENT PARTNER INFLOWS 2019 - 2022									
		Status (Ongoing/Pipeline)	Projected Disbursement for 2019 (US\$)			Medium Term Projections (US\$)			2019 Counterpart Funding Required (GH¢)
			Goods & Services	Assets	Total	2020	2021	2022	
	TOTAL OF ECONOMIC SECTORS		112,806,439.31	540,851,842.26	653,658,281.57	343,358,707.22	132,032,029.50	28,753,000.00	22,743,013.00
	PUBLIC SAFETY		4,150,000.00	200,000.00	4,350,000.00	3,987,631.00	3,500,000.00	2,000,000.00	-
	45 Ministry of Justice and Attorney General's Department		3,500,000.00	-	3,500,000.00	3,500,000.00	3,500,000.00	2,000,000.00	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant	Ghana Anti-Corruption, Rule of Law and Accountability Programme	On-going	3,500,000.00	-	3,500,000.00	3,500,000.00	3,500,000.00	2,000,000.00	-
sub-total			3,500,000.00	-	3,500,000.00	3,500,000.00	3,500,000.00	2,000,000.00	-
	46 Ministry of Defence		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
	47 Commission on Human Rights and Administrative Justice		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
	48 Judicial Service		650,000.00	200,000.00	850,000.00	487,631.00	-	-	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant	Business Enabling Environment	On-going	650,000.00	200,000.00	850,000.00	487,631.00	-	-	-
sub-total			650,000.00	200,000.00	850,000.00	487,631.00	-	-	-
	49 Ministry of Interior		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
	50 Ministry of National Security		-	-	-	-	-	-	-
Loan		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-
Grant		0	0	-	-	-	-	-	-
sub-total			-	-	-	-	-	-	-

Appendix 16: Breakdown of Statutory Funds Ceilings

S/N	INSTITUTION	AMOUNT UTILISED BY AUTHORITY/SECRETARIAT			TRANSFERS TO OTHER GOVERNMENT UNITS/ AMOUNT UTILISED TO DELIVER CORE MANDATE			TOTAL ALLOCATION PER FUND
		COMPENSATION OF EMPLOYEES	USE OF GOODS AND SERVICES	CAPITAL EXPENDITURE	COMPENSATION OF EMPLOYEES	USE OF GOODS AND SERVICES	CAPITAL EXPENDITURE	
1	Ghana Education Trust Fund	10,569,167.94	5,923,081.00	36,766,368.90	-	341,247,938.16	844,213,323.72	1,238,719,879.72
2	National Health Insurance Authority	200,980,000.00	1,999,250,000.00	164,040,000.00	-	134,010,000.00	63,740,000.00	2,562,020,000.00
3	District Assemblies Common Fund	1,930,986.70	1,871,265.47	-	-	-	1,986,905,689.34	1,990,707,941.51
4	Student Loan Trust Fund	5,458,457.00	5,935,407.00	9,862,650.00	-	213,489,978.00	-	234,746,492.00
5	Youth Employment Authority	39,550,980.00	616,232,128.00	12,281,500.00	-	6,767,475.00	-	674,832,083.00
6	Ghana Road Fund	2,597,133.92	2,878,866.08	-	-	-	907,190,666.93	912,666,666.93
	Total	261,086,725.56	2,632,090,747.55	222,950,518.90	-	695,515,391.16	3,802,049,679.99	7,613,693,063.17