



REPUBLIC OF GHANA

MINISTRY OF FINANCE

Guidelines for Implementation of PFM Commitment Control and Expenditure Management Measures for Ministries, Departments and Agencies



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By

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ABBREVIATIONS

CAPEX	Capital Expenditure
CCCC	Commitment Control Compliance Checklist
CTRC	Central Tender Review Committee
GHANEPS	Ghana Electronic Procurement System
GIFMIS	Ghana Integrated Financial Management Information System
IAA	Internal Audit Agency
IAUs	Internal Audit Units
MDA	Ministry, Department and Agencies
PFM	Public Financial Management
PO	Purchase Order
PFM-CEC	PFM Compliance and Enforcement Committee
PFM-CD	PFM Compliance Desk
PPA	Public Procurement Authority

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FOREWORD

Effective public financial management is essential for ensuring transparency, accountability, and efficiency in the use of public resources.

As stewards of public resources, public officers are required to uphold the highest standards of financial discipline to promote fiscal sustainability and quality service delivery.

In recognition of this obligation, the Ministry of Finance is issuing the Guidelines for the Implementation of PFM Commitment Control and Expenditure Management Measures for MDAs (The Guidelines) to provide clear directives on budgetary commitment control and expenditure management. These Guidelines are designed to strengthen compliance with legal and regulatory frameworks, minimize financial risks associated with commitment control, and enhance overall governance in public financial management.

The success of the implementation of these measures will depend on the commitment of all public officers to adhere strictly to the requirements outlined in this document. I urge all Principal Spending Officers, procurement officers, internal auditors and relevant stakeholders to integrate these Guidelines into their daily operations to ensure prudent financial management.

By working together, we can ensure that public resources are utilized effectively for the benefit of our citizens. Let us all embrace these measures to enhance fiscal discipline, accountability, and sustainable development.



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1. INTRODUCTION

Over the years, the accumulation of expenditure arrears has become a prevalent issue in numerous emerging and sub-Saharan African economies, posing a significant economic policy challenge.

In Ghana, arrears constitute a substantial portion of government obligations, contributing to fiscal rigidity and necessitating urgent reforms. The socio-economic implication of the accumulation of unsustainable arrears is enormous and far-reaching.

The accumulation of arrears negatively impacts public finances by increasing borrowing costs and weakening economic confidence. When the government delays payments to contractors, suppliers and employees, it accumulates unpaid obligations that constrain future budget allocations, reducing fiscal space for essential services and development projects. Persistent arrears can lead to higher interest costs, as creditors may demand risk premiums or seek legal redress, further straining public resources. Additionally, arrears disrupt economic activity by weakening private sector liquidity, delaying investment, and reducing overall economic growth. If left unaddressed, it can erode investor confidence, leading to credit rating downgrades and making it more expensive for the government to access financing, thereby increasing the cost of doing business for the government, posing a challenge to the effectiveness of fiscal policy, and resulting in poor public service delivery.

The accumulation of arrears undermines the effective execution of planned budgets, introducing rigidity into budget execution processes. It often stems from unbudgeted expenditure, non-adherence to the commitment control processes in PFM laws, inadequate expenditure management and monitoring measures, and the non-application of sanctions as prescribed by the Public Financial Management (PFM) Act 2016 (Act 921).

Effective arrears management through fiscal discipline, timely payments, and structural reforms is crucial to restoring fiscal stability and promoting sustainable economic growth.

The government has therefore approved a comprehensive Spending Arrears Clearance and Prevention Strategy to clear existing arrears as well as prevent the accumulation of further arrears.

These Guidelines outline various measures for PFM commitment control compliance, an implementation framework, stakeholders' responsibilities, reporting mechanisms, procedures

for applying sanctions, and PFM commitment control tools. Through these Guidelines, the Ministry aims to prevent the accumulation of further arrears in the government commitment process, ensuring effective financial management and accountability.

1.1 Purpose

These Guidelines seek to:

- i. Assist public officers in the application of public resources allocated to them in strict adherence to legal requirements in line with the budget.
- ii. Provide public officers with PFM commitment control measures towards ensuring budget commitment controls and expenditure management monitoring.
- iii. Provide tools that guide Internal Auditors and the Public Financial Management Compliance Desk (PFM-CD) in the review and reporting on the PFM commitment control measures.
- iv. Outline procedures for applying sanctions according to relevant PFM laws to enhance transparency and accountability in the use of public resources.

1.2 Scope

These Guidelines pertain to Ministries, Departments and Agencies (MDAs) in relation to the management of public resources. They cover activities related to:

- i. Budget commitment control measures,
- ii. Expenditure monitoring measures,
- iii. Sanctions for failure to adhere to PFM laws and regulations.

1.3 Authority

These Guidelines have been issued on the authority of the Minister for Finance in furtherance of section 5 (1) (d) of the PFM Act 2016 (Act 921).

1.4 Users of the Guidelines

These Guidelines are issued for use by public officers of MDAs in adhering to the commitment control requirements in PFM laws. They shall be used in conjunction with all applicable PFM laws for budget commitment, expenditure management monitoring and sanctions.

1.5 Objectives of the Guidelines

These Guidelines aim to serve as a reference manual for the commitment of public funds through the appropriated budget. It seeks to ensure proper utilization and management of public

funds and the application of sanctions for non-compliance with relevant PFM laws. Specifically, these Guidelines:

- i. Provide a guide for budget commitment control and expenditure management monitoring.
- ii. Establish ways to mitigate the risk of accumulating expenditure arrears by implementing proactive measures to monitor and prevent unauthorized spending.
- iii. Promote transparency and accountability in budget commitments, resource management and application of sanctions.
- iv. Seek to promote greater public trust in the government's financial management practices.

1.6 Application of These Guidelines

- i. These Guidelines shall be read and applied together with all applicable PFM laws in respect of commitment control compliance.
- ii. Where any procedure in these Guidelines conflicts with the provisions of other PFM laws, the provisions of the PFM laws shall prevail.
- iii. Effective date - The effective date for the application of these Guidelines is the date of issuance by the Minister.
- iv. General enquiries and requests for clarification on matters regarding these Guidelines shall be addressed to the Minister.

1.7 Legal and Regulatory Framework

The legal basis of these Guidelines is the PFM Act, 2016 (Act 921) and its regulations, Public Financial Management Regulations 2019 (L.I. 2378). The Guidelines also take into consideration other legal and regulatory provisions on commitment control compliance, such as the:

- i. 1992 Constitution of the Republic of Ghana,
- ii. Public Procurement Act, 2003 (Act 663) as amended, and
- iii. Internal Audit Agency Act, 2003 (Act 658).

2. PFM COMPLIANCE MEASURES

The following Commitment Control Compliance Measures have been established based on the requirements of the various PFM laws to cover:

- i. Budget commitment control compliance,

- ii. Expenditure management monitoring, and
- iii. Application of sanctions.

2.1 THE COMMITMENT CONTROL MEASURES

The following commitment control measures shall be strictly adhered to by MDAs:

1. All procurements that need approval from the Public Procurement Authority (PPA) Board or the Central Tender Review Committee (CTRC) shall be initiated or commenced only when a commitment authorization is obtained from the Minister for Finance in accordance with section 24A of the Public Procurement Act 2003 (Act 663) as amended.
2. All approved procurements shall be processed through the Ghana Electronic Procurement System (GHANEPS) in accordance with the Public Procurement Act 2003 (Act 663) as amended.
3. All contract awards for goods, services, and works must be preceded by a GIFMIS-generated Purchase Order (PO). No contract shall be deemed valid without a GIFMIS-generated Purchase Order, and it is an offence under subsection 1(b) of section 98 of the PFM Act 2016 (Act 921) and regulation 72 (2) (a) and (b) of the PFM Regulations 2019 (L.I. 2378) to issue Purchase Order outside of the GIFMIS.
4. A Purchase Order shall be issued before the award/signing of a contract in line with regulation 65 (2) (b) of the Public Procurement Regulations 2022 (L.I. 2466).
5. In the case of Capital Expenditure (CAPEX), a purchase requisition shall be approved by the Minister for Finance in line with regulation 67 (2) of the PFM Regulations 2019 (L.I. 2378) before the preparation of the Purchase Order.
6. For an agreement with financial commitment that covers more than one financial year or that results in a contingent liability, a prior written approval shall be obtained from the Minister for Finance and an authorization obtained from Parliament as part of the annual budget, in line with section 33 (1) and (2) of the PFM Act 2016 (Act 921).
7. An advance mobilisation for any contract shall not exceed 15% of the contract sum and shall be supported by a valid bank guarantee, in line with regulation 113 (1) (b) and (c) of the PFM Regulations 2019 (L.I. 2378) and shall not be given prior to the signing of a formal contract.
8. All contracts must make provision for all applicable taxes.

9. All contracts should be reviewed by the MDA's legal officer. For MDAs that do not have legal officers, it is advised that the MDA requests support from the Office of Attorney General.
10. Only the Principal Spending Officer is mandated to authorise commitment for an MDA, based on allotment provided by the Minister for Finance in line with section 7 (1) (b) of the PFM Act 2016 (Act 921). Also, in line with section 17 (2) of the Contracts (Amendment) Act 2023 (Act 1114), a Minister or an authorised representative shall be the only person to enter into a contract or transaction on behalf of the Republic.
11. A Commitment Control Compliance Checklist (CCCC) shall be certified by the head of Internal Audit of the MDA to confirm compliance with the above measures prior to the award/signing of a contract.
12. The head of Internal Audit of the MDA shall submit to the Internal Audit Agency (IAA), a review report on the implementation of the commitment control measures, within ten (10) days after the end of each quarter.
13. In line with section 88 (2) (c) of the PFM Act 2016 (Act 921), the Principal Spending Officer shall submit to the Minister, an annual statement on the status of implementation of audit recommendations within six months after the end of each financial year.
14. The PFM-CD shall make recommendations for sanctions to the Minister through the Public Financial Management Compliance and Enforcement Committee (PFM-CEC). Sanctions shall be administrative and prosecutorial in furtherance of sections 96 to 98 of the PFM Act 2016 (Act 921).
15. To ensure effective enforcement and accountability by the Ministry in respect of the commitment control measures, the PFM-CD shall, on behalf of the Minister, publish a PFM Compliance League Table in line with the provisions of regulation 230 (1) (b) of the PFM Regulations 2019 (L.I. 2378). The league table shall rank MDAs and Principal Spending Officers based on the level of compliance with the commitment controls, other PFM compliance measures and timeliness of submission of reports.

2.2 Operations of the Public Financial Management Compliance Desk (PFM-CD)

In furtherance of section 5 (1) (d) of the PFM Act 2016 (Act 921), the PFM-CD is set up at the Ministry of Finance to, on behalf of the Minister, ensure that MDAs adhere to the commitment

control requirements in PFM laws. This role is to be carried out in collaboration with Principal Spending Officers, Procurement Officers and Internal Auditors of MDAs, the IAA and other stakeholders.

2.2.1 The Role of the Minister

The Minister for Finance has overall responsibility for the effective operations of the PFM-CD. The Minister shall:

- i. Receive the consolidated commitment control compliance report from the IAA for review by the PFM-CD.
- ii. Establish the PFM-CEC to review the reports of the PFM-CD, ensure the implementation of the recommendations of the PFM-CD, and grant fair hearings to public officers cited in the commitment control review report.
- iii. Upon receipt of the recommendations from the PFM-CEC,
 - a. apply the necessary administrative sanctions in cases of breach of the commitment control and expenditure measures in accordance with section 97 of the PFM Act, 2016 (Act 921), or
 - b. proceed to submit the suspected breaches of the commitment control measures with appropriate evidence, to the Attorney-General for consideration and initiation of appropriate legal actions for prosecution in accordance with sections 96 and 98 of the PFM Act, 2016 (Act 921).

2.2.2 Functions of the PFM Compliance Desk (PFM-CD)

The PFM-CD shall perform the following functions:

- i. Monitor the commitment control compliance levels of MDAs by reviewing the consolidated commitment control compliance report received from the IAA.
- ii. Rank MDAs based on the level of compliance with the commitment control measures.
- iii. Review the Annual Statement on the Status of Implementation of Audit Recommendations of covered entities submitted annually to the Minister.
- iv. Present a report on the review of commitment control compliance of MDAs to the Minister through the PFM Compliance and Enforcement Committee (PFM- CEC) for necessary actions in line with section 97 (1) of the PFM Act 2016 (Act 921).
The report shall highlight the following:

- a. The level of compliance and non-compliance of MDAs with the commitment control measures.
- b. Timeliness of submission of compliance reports to the IAA.
- c. Recommendations on relevant administrative and prosecutorial sanctions for breach of the commitment control measures.
- v. Publish a PFM Compliance League Table in the national media for the Minister. The league table shall rank MDAs and Principal Spending Officers based on the level of compliance with the commitment controls, other PFM compliance measures and timeliness of submission of reports.
- vi. Conduct risk-based validation of quarterly commitment control reports submitted by the Internal Audit of MDAs to the IAA.

2.3 PFM-CD COLLABORATION WITH STAKEHOLDERS

The PFM-CD shall carry out its mandate in collaboration with various stakeholders across MDAs with specifically assigned responsibilities.

2.3.1 Role of Principal Spending Officers

In the exercise of the duties of the Principal Spending Officer under section 7 of the PFM Act 2016 (Act 921), the Principal Spending Officer shall ensure that:

- i. The commitment control measures are effectively implemented by officers of the MDA
- ii. All officers cooperate with the head of internal audit of the MDA in the certification of the CCCC.
- iii. The CCCC has been certified by the head of Internal Audit in compliance with commitment control measures 1 to 9 under paragraph 2.1 of these Guidelines before the award/signing of a contract to commit government.
- iv. No contract is awarded/signed unless the CCCC has been certified by the head of Internal Audit of the MDA.

2.3.2 Role of Heads of Internal Audit of MDAs

The head of Internal Audit of the MDA shall:

- i. Certify the CCCC when all the applicable commitment control requirements have been met. The certification of the CCCC shall be a confirmation that there is sufficient and appropriate evidence relating to compliance with the commitment

control measures. The Checklist shall not be certified in the event of a lack of any such evidence.

- ii. Conduct quarterly commitment control compliance reviews and submit a report to the IAA within 10 days after the end of each quarter.
- iii. Not certify any payment voucher related to contracts without a confirmation of a properly certified CCCC for the procurement.

2.3.3 The Role of the IAA

The IAA shall perform the following oversight functions:

- i. In line with regulation 42 (1) (a) of the Internal Audit Regulations 2011 (L.I. 1994), instruct heads of Internal Audit of MDAs to conduct quarterly commitment control compliance reviews and submit the report to the IAA within 10 days after the end of each quarter.
- ii. In line with section 14 of the Internal Audit Agency Act 2003 (Act 658), collate all commitment control compliance review reports received from the Internal Audit Units (IAUs) and submit a consolidated report to the Minister thirty (30) days after the end of each quarter (i.e. 20 days after the expiration of the 10 days of receiving the reports from the MDAs).

2.3.4 The PFM Compliance and Enforcement Committee (PFM-CEC)

In furtherance of section 97 (1) of the PFM Act 2016 (Act 921), the Minister shall establish the PFM-CEC to:

- i. Meet at least twice a year to review the report of the PFM-CD before submission to the Minister.
- ii. Ensure that recommendations made by the PFM-CD to the Minister are implemented.
- iii. Serve as a Committee of inquiry on issues relating to the commitment control and expenditure measures. Where public officers are cited for non-compliance or breaches of any kind, the Committee shall offer them a fair hearing and make appropriate recommendations to the Minister.
- iv. Recommend sanctions to the Minister on suspected breaches of the commitment control and expenditure measures.
- v. In furtherance of section 88 (2)(c) of the PFM Act 2016 (Act 921), oversee audit follow-up activities of public institutions, review, and make appropriate

recommendations on the Annual Statement on the Status of Implementation of Audit Recommendations submitted annually to the Minister for Finance.

2.4 ENFORCEMENT AND SANCTIONS

The PFM-CD shall, through the Minister, collaborate with relevant government bodies to apply administrative and prosecutorial sanctions in accordance with the law. The PFM-CD shall:

- i. Through transparent reporting, showcase successful compliance cases by issuing an annual PFM Compliance League Table.
- ii. Through the Minister, ensure the application of administrative and prosecutorial sanctions that are proportionate to the nature of any non-compliance, based on an assessment of all offences in accordance with sections 96 to 98 of the PFM Act 2016 (Act 921). The following procedures shall be explored in enforcing sanctions:
 - a. **Issuance of compliance notices:** Where an MDA fails to comply with provisions of the commitment control compliance measures, the Minister shall write to the defaulting MDA to remedy the breach and comply without further delay where possible, in accordance with regulation 230 (1) (a) of the PFM Regulations 2019 (L.I 2378). The letter shall also indicate the consequences for not complying with the Minister's instruction.
 - b. **Invocation of Sanctions:** Where the defaulting MDA fails to comply with the Minister's instruction, the PFM-CD shall, through the Minister, initiate appropriate sanctions.

2.4.1 Administrative sanctions

The PFM-CD shall, through the Minister, apply the following administrative sanctions:

- i. Suspend or annul transactions made without the required approval in accordance with regulation 230 (1) (d) of the PFM Regulations 2019 (L.I 2378).
- ii. Publish the fact of the offence and the name of the Principal Spending Officer or any public officer of the MDA in the media that the Minister considers appropriate in line with regulation 230 (1) (b) of the PFM Regulations 2019 (L.I 2378).
- iii. In line with section 98 (2) (b) of the PFM Act 2016 (Act 921), undertake disciplinary actions such as suspension, demotion or dismissal.
- iv. In line with section 97 of the PFM Act 2016 (Act 921), after due inquiry, surcharge a public officer with the cost of replacement of the deficit in public funds.

- v. Publish the annual PFM Compliance League Table to exhibit the names of MDAs and Principal Spending Officers who fail to comply.
- vi. Impose a penalty of two thousand penalty units on a Principal Spending Officer or any public officer who commits government to a financial liability, including contingent liability without authorization in line with section 25 (10) of the PFM Act 2016 (Act 921).

2.4.2 Prosecutorial sanctions

1. The Minister shall write to the Attorney General to request the initiation of prosecution of offences in line with sections 96 and 98 of the PFM Act 2016 (Act 921). The procedure for the application of sanctions shall follow the steps below:
 - i. Identification of the breaches of the PFM law through the review of the commitment control compliance report submitted by the head of Internal Audit of MDAs and the review of the annual statement showing the status of implementation of audit recommendations submitted by MDAs in line with section 88 of the PFM Act 2016 (Act 921).
 - ii. Due enquiry in line with section 97 of the PFM Act 2016 (Act 921) and obtaining evidence through the reviews and recommendations of the PFM-CEC.
 - iii. Request for investigation by the Ghana Police Service, the Economic and Organised Crime Office (EOCO), the Special Prosecutor, the National Investigation Bureau (NIB), etc.
 - iv. Submission of the request for prosecution to the Office of the Attorney-General and Minister for Justice for investigation and prosecution, in line with sections 96 to 98 of the PFM Act 2016 (Act 921).
2. The following offences, in accordance with sections 96 and 98 of the PFM Act 2016 (Act 921), shall be enforced, among others, when a public officer:
 - i. Commences procurement for procurements that need the approval of the PPA Board or the CTRC without a commitment authorization from the Minister,
 - ii. Makes an unauthorised commitment resulting in a financial obligation for the Government,
 - iii. Fails to collect money due the Government,

- iv. Is responsible for any improper payment of public funds or payment of money that is not duly verified in line with existing procedures,
 - v. Is responsible for any deficiency in or for the loss, damage or destruction of any public funds, stamp, security, stores or any other Government property,
 - vi. Accepts or receives money or valuable consideration for the performance of an official duty,
 - vii. In relation to the duties of that person, wilfully makes or signs a false certificate, false return or false entry in a book, or
 - viii. Fails to report knowledge or information in respect of fraud committed by a person against the Government, contrary to any enactment related to public financial management, to the appropriate authority or law enforcement authority.
 - ix. Authorises an expenditure exceeding the approved appropriation in the relevant budget.
 - x. Promises, offers or gives money or any other valuable consideration to another person.
3. The following sanctions shall be applicable where a public officer:
- i. Commits offenses “i to viii” under sub-paragraph 2 of paragraph 2.4.2, commits an offence and is liable on summary conviction to a term of imprisonment of not less than six months and not more than five years or to a fine of not less than one hundred penalty units and not more than two thousand, five hundred penalty units or to both.
 - ii. Where a public officer authorises, an expenditure exceeding the approved appropriation in the relevant budget, commits an offence and is liable on summary conviction to a term of imprisonment of not less than six months and not more than twelve months or to a fine of not more than the value of the assessed impact of the commitment or to both.
 - iii. Where a public officer promises, offers or gives money or any other valuable consideration to another person, commits an offence and is liable on summary conviction to a fine of not more than three times the amount offered or accepted or a term of imprisonment of not less than six months and not more than two years or to both.

3. PFM COMMITMENT CONTROL COMPLIANCE REVIEW PROCEDURES

The following review procedures are to serve as a guide to Internal Auditors of MDAs in conducting the quarterly commitment control compliance review, under the PFM compliance measures:

- i. Populate the commitment control report template after the certification of the CCCC for each contract.
- ii. For contracts for which the CCCC was not certified, recommend to relevant officers necessary actions to ensure the completeness of information before the certification of the CCCC.
- iii. For contracts without a certified CCCC, indicate in the commitment control report template the nature of the deficiency per the checklist.
- iv. Prepare a Commitment Control Report using the template in Appendix 2 based on the outcome of the procedures performed. The report should highlight the list of all procurement transactions conducted for the quarter, indicating the status of compliance with the CCCC and reasons for non-compliance.



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Minister for Finance

April 2025

4. APPENDICES

Appendix 1: PFM Commitment Control Compliance Checklist (CCCC)

NAME OF COVERED ENTITY:					
DETAILS OF PROCUREMENT (describe briefly)				DATE	
S/N	COMMITMENT CONTROL COMPLIANCE ITEMS				Remarks (if any)
1.	Purchase Order (PO) generated from GIFMIS (Ghana Integrated Financial Management Information System)				
	Has a purchase order generated from the GIFMIS been issued prior to the award of contract?	Yes	No	Not applicable	
	Indicate the GIFMIS-generated Purchase Order number and date.	P/O No.		P/O Date	
	For works, indicate the approved certificate date				
2.	Procurement Requirements				
	For procurements that need the approval of the Public Procurement Authority Board or the Central Tender Review Committee, was commitment authorization obtained from the Minister before commencing the procurement?	Yes	No		
	Indicate the commitment authorization number and date				
	Was the procurement conducted through GHANEPS?	Yes	No		
	State the system-generated GHANEPS Number and Date.	Date	Ref. No.		
	Has the contract been reviewed by a Legal officer?				
	Is there an advance mobilization clause in the contract?	Yes	No	Not Applicable	
	If yes, is the advance mobilization limited to not more than 15% of the contract sum?	Yes	No	Not Applicable	
	If yes, has the contract provided for the submission of a bank guarantee prior to payment of advance mobilization?	Yes	No	Not Applicable	
	Has the contract provided for interest on delayed payment?	Yes	No	Not Applicable	
	If yes, is the interest computed on a simple interest basis?	Yes	No	Not Applicable	
3.	Evidence of Tax Compliance				
	Have all applicable taxes been appropriately computed and applied?	Yes	No	Not applicable	
4.	Multi-Year Project/Procurement				
	Will the related agreement commit the government for more than one financial year or result in a contingent liability?	Yes	No	Not applicable	
	Has written approval been obtained from the Minister for Finance?	Yes	No	Not applicable	
	Has authorization been obtained from Parliament for the multi-year expenditure commitment as part of the annual budget?	Yes	No	Not applicable	
	Has a feasibility study been undertaken for the investment project?	Yes	No	Not applicable	
	Has seal of quality been obtained from the Minister in relation to all investment projects?	Yes	No	Not applicable	
	For single sourced procurement of investment projects, has a value for money assessment been undertaken?	Yes	No	Not applicable	
Other Comments:					
I certify that the documents have been assessed using the above checklists and that the answers to the questions reflect the substance of the supporting evidence obtained to the best of my knowledge.					
Name of Internal Audit Officer:		Signature:			

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Rank:	Date:	
I certify that I have cross-checked the responses to the questions on this checklist and endorse the certification for the signing of the contract. I am aware that I shall be held liable under Section 96 (1) (f) of the PFM Act 2016 (Act 921) for a false certification of this checklist.		
CERTIFIED BY:		
NAME OF HEAD OF INTERNAL AUDIT UNIT	SIGNATURE & STAMP	DATE

APPENDIX 2 – COMMITMENT CONTROL REPORT TEMPLATE – FOR USE BY HEADS OF INTERNAL AUDITS OF MDAs

S/N	DETAIL OF PROCUREMENT (describe briefly)	CONTRACT AWARD NUMBER	STATUS OF COMPLIANCE		REASON(S) FOR NON-COMPLIANCE	CONTRACT SUM (GH¢)
			YES	NO		
1	Purchase of Computers for office use	MOU/HQ/COM/001	✓		Satisfied	XXXXX
2.	Purchase of office furniture	MOU/HQ/COF/003		✓	Mobilization was more than 15% of the contract sum	XXXXX
2	Contract to renovate bungalow for workers	MOU/HQ/BAN/005		✓	The contract was signed before the PO was generated from the GIFMIS.	XXXX
3	Contact for Janitorial Service	MOU/HQ/JA/008		✓	Procurement was not conducted through the GHANEPS.	XXXXXXXXXX
4	Construction of Roads	MOU/HQ/ROADS/010		✓	A written approval was not obtained from Minister for Finance and no approval from Parliament was obtained for the multi-year project.	XXXXXXXXXXXXX
5	Purchase of Toyota vehicles	MOA/HQ/CAS/012		✓	Contract provided for compounding of interest on delayed payments	XXXXXXX

APPENDIX 3 – CONSOLIDATED COMMITMENT CONTROL REPORT TEMPLATE – FOR USE BY THE IAA

S/ N	NAME OF MDA	DATE OF SUBMISSION	DETAIL OF PROCUREMENT (describe briefly)	CONTRACT AWARD NO.	STATUS OF COMPLIANCE		REASON(S) FOR NON-COMPLIANCE	CONTRACT SUM (GH¢)
					YES	NO		
1	Ministry of Transport		Purchase of Computers for office use	MOU/HQ/COM/001	✓		Satisfied	XXXXX
2.			Purchase of office furniture	MOU/HQ/COF/003		✓	Mobilization was more than 15% of the contract sum	XXXXX
2			Contract to renovate bungalow for workers	MOU/HQ/BAN/005		✓	The contract was signed before the PO was generated from the GIFMIS.	XXXX
3	Ministry of Roads and Highways		Contact for Janitorial Service	MOU/HQ/JA/008		✓	Procurement was not conducted through the GHANEPS.	XXXXXXXX X
4			Purchase of office furniture			✓		
5			Construction of Roads	MOU/HQ/ROADS/01 0		✓	A written approval was not obtained from Minister for Finance and no approval from Parliament was obtained for the multi-year project.	XXXXX
6			Purchase of Toyota vehicles	MOA/HQ/CAS/012		✓	Contract provided for compounding of interest on delayed payments	XXXXXXXX

APPENDIX 4- CRITERIA AND MARKS FOR THE PFM COMPLIANCE LEAGUE TABLE

Name of MDA.....

Ranking.....

CRITERIA TO BE USED FOR THE RANKING OF MDAs FOR THE PFM COMPLIANCE LEAGUE TABLE

S/N	AREA	CRITERIA	PERCENTAGE	SCORE
1.	Commitment authorisation obtained from the Minister for procurements within PPA Board or CTIRC approval before initiating or commencing procurement	Number of procurements out of the total procurement with commitment authorisation from the Minister	5	Full score
2.	Procurement through the GHANEPS	Number of procurements out of the total procurement done through the GHANEPS for the quarter	5	Full score
3.	Generation of GIFMIS POs before award of contract and contract signing	Number of GIFMIS-generated POs before award of contract and contract signing out of the total number of contracts awarded for the quarter	10	Full score
4.	Purchase requisition approved by the Minister for Capital Expenditure (CAPEX) before the preparation of a GIFMIS Purchase Order	Number of commencement certificates received from the Minister before issuance of GIFMIS PO out of the total number of CAPEX procurement for the quarter	10	Full score
5.	Expenses that have multi-year implications	Number of multi-year expenses out of the total with authorization from the Minister and approval of Parliament as part of the national budget	5	Full score
6.	Advance mobilisation	Advance mobilization for contracts restricted to 15% of the total contract sum out of the total number of contracts involving advance mobilization	5	Full score
7.	Advance mobilisation duly supported with bank guarantee	Number of advance mobilisations that were supported with bank guarantee out of the total number of contracts with advance mobilisation	5	Full score
8.	Compounding of interest in contract due to delayed payments	Number of contracts with simple interest out of the total number of contracts that provided for interest in delayed payments for the quarter	5	Full score
9.	Computation of taxes in contract	Number of contracts that have properly computed taxes out of the total number of contracts	10	Full score
10.	Timeliness of submission of commitment control review report to the IAA.	MDAs that submitted their commitment control review report to the IAA within the mandatory 10 days after the end of the quarter	15	Full score

Guidelines for the Implementation of PFM Commitment Control and Expenditure Management Measures for MDAs

		MDAs that submitted their commitment control review report to the IAA after the mandatory 10 days following the end of the quarter	7.5	1/2 of the score
		MDAs that failed to submit their commitment control review report to the IAA	0	Zero score
11.	Implementation of audit recommendations in the Annual Statement on the Status of Implementation of Audit Recommendations.	MDAs that implemented 75% to 100% of the audit recommendations	15	Full score
		MDAs that implemented 50% to 74% of the audit recommendations	11.25	¾ of the full score
		MDAs that implemented 26% to 49% of the audit recommendations	7.5	½ of the full score
		MDAs that implemented up to 25% of the audit recommendations	3.75	¼ of the full score
		MDAs that failed to implement the audit recommendations	0	Zero score
12.	Timeliness of submission of Annual Statements on the Status of Implementation of Audit Recommendations	MDAs that submitted their Annual Statements to the Hon. Minister before the 30 th of June	10	Full Score
		MDAs that submitted their Annual Statements to the Hon. Minister after the 30 th of June	5	Half Score
		MDAs that failed to submit their Annual Statements to the Hon. Minister	0	Zero Score
Total Score			100	



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