



MINISTRY
OF
FINANCE

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

Kindly quote this number and date
on all correspondence

My Ref. No. MOF/HM/PFM-CD/04/25

Your Ref. No. _____

Date. 2nd MAY 2025

**IMPLEMENTATION OF THE PUBLIC FINANCIAL MANAGEMENT COMMITMENT
CONTROL MEASURES TOWARDS ARREARS CLEARANCE AND PREVENTION OF
ACCUMULATION OF ARREARS**

As part of its financial management oversight responsibility, the Ministry of Finance is implementing a number of structural reforms aimed at improving government efficiency and upholding the highest standards of fiscal responsibility and accountability within the public sector. These measures also align with the structural reforms being implemented by the Government under the Post COVID-19 Program for Economic Growth (PC PEG).

2. In furtherance of these reforms, a PFM Compliance Desk (PFM-CD) has been established at the Ministry of Finance to enforce compliance with Public Financial Management laws, promote strict budget commitment controls and accountability in the use of public funds, and ensure the enforcement of applicable sanctions under the PFM Act 2016 (Act 921).

3. In this regard, the Minister has issued the PFM Commitment Control Measures and Implementation Guidelines for Covered Entities. Principal Spending Officers are by this letter requested to strictly comply with these measures by ensuring that:

- a. Procurements are undertaken through the Ghana Electronic Procurement System (GHANEPS).
- b. 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.
- c. A Purchase Order (PO) generated from the GIFMIS is issued before the award/signing of a contract.
- d. Contracts are awarded/signed only when a Commitment Control Compliance Checklist, certified by the head of Internal Audit Unit has been issued.

- e. Any agreement with financial commitment that covers more than one financial year or results in a contingent liability, has prior written approval from the Minister for Finance and authorization from Parliament as part of the annual budget, in line with section 33 (1) and (2) of the PFM Act, 2016 (Act 921).
4. In view of the above, the Internal Audit Agency (IAA) is kindly requested to:
- a. 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.
 - b. Collate all commitment control compliance review reports received from the Internal Audit Units 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).
5. The consolidated report from IAA should follow the format of the attached template and should indicate the date of submission by each MDA.
6. You may download a copy of the PFM Commitment Control Measures and Implementation Guidelines for Covered Entities on the Ministry of Finance website, www.mofep.gov.gh for further information.
7. The effective date for the implementation and enforcement of the PFM commitment control measures is the date of issuance of the ***Guidelines for Implementation of PFM Commitment Control and Expenditure Management Measures for Ministries, Departments and Agencies.***
8. For further inquiries, kindly contact the PFM-CD via e-mail pfmcompliance@mfep.gov.gh or 0277184233.
9. Counting on your cooperation.


DR. CASSIEL ATO FORSON (MP)
MINISTER

THE DIRECTOR-GENERAL
INTERNAL AUDIT AGENCY
ACCRA

**cc: Hon. Deputy Minister, MoF
Chief Director, MoF
Coordinating Director, MoF
Director, Budget, MoF
Director, Internal Audit, MoF**