



MINISTRY  
OF  
FINANCE

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Digital Address : GA-144-2024

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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. 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.
- b. Procurements are undertaken through the Ghana Electronic Procurement System (GHANEPS).
- 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 the 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. Principal Spending Officers are to note that there shall be prosecution of offences and administrative sanctions for non-compliance with the commitment control measures in line with sections 96, 97 and 98 of the PFM Act 2016 (Act 921) and regulation 230 of the PFM Regulations 2019 (L.I. 2378).
5. 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](http://www.mofep.gov.gh) for further information and strict adherence.
6. 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*.
7. For further inquiries, kindly contact the PFM-CD via e-mail [pfmcompliancedesk@mofep.gov.gh](mailto:pfmcompliancedesk@mofep.gov.gh) or 0277184233.
8. Counting on your cooperation.

  
DR. CASSIEL ATO FORSON (MP)  
MINISTER

ALL CHIEF DIRECTORS OF MINISTRIES  
ALL HEADS OF DEPARTMENTS AND AGENCIES  
ALL HEADS OF INTERNAL AUDIT UNITS OF MDAs

cc: Hon. Deputy Minister, MoF  
Chief Director, MoF  
Coordinating Director, MoF  
Director- General, IAA  
Director of Budget, MoF  
Director, Internal Audit, MoF