



REPUBLIC OF GHANA

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/B.159/BDU/BC/1/26.1

Your Ref. No.

Date.  , JANUARY 2026

## BUDGET CALENDAR

I forward for your attention, the Budget Calendar which details the various programmes and activities towards the preparation and approval of the 2026 Mid-Year Fiscal Policy Review report and the 2027-2030 Budget Statement and Economic Policy of Government and other relevant documents to parliament.

2. All Ministries, Departments, and Agencies (MDAs) and Metropolitan, Municipal, and District Assemblies (MMDAs) are kindly requested to familiarise themselves with the timelines outlined in the calendar to ensure timely and effective participation in the budget development process.
3. Furthermore, we urge all Ministers to adhere to the legal provisions stipulated within the calendar to ensure compliance with the relevant laws and regulations.
4. I count on your continuous support and cooperation.
5. Thank you.

  
DR. CASSIEL ATO FORSON (MP)  
MINISTER

### DISTRIBUTION

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Cc: Chief of Staff, Jubilee House  
The Exec. Secretary to the President, Jubilee House  
The Secretary to Cabinet, Jubilee House  
The Hon. Dep. Minister, MoF  
The Director-General, NDPC  
All Chief Directors  
Coordinating Directors, MoF  
Director of Budget, MoF

## Budget Calendar

S/N	PERIOD	ACTIVITY	UNDERPINNING LEGISLATION
1	January	Issue 2026 Budget Implementation Instructions.	PFM Regulations, 2019 (L.I. 2378); 62(1)
2	January	Prepare and Publish the 2026 Annual Borrowing and Recovery Plan	PFM Act (Act 921); 60(3)
3	January-February	Prepare, publish and circulate the Budget Calendar.	PFM Act, 2016 (Act 921); 21
4	March	Prepare and submit 2025 Annual Report on the Management of the Energy Sector Levies and Accounts to Parliament.	ESLA Act 2025 (Act 1135) as amended
5	March	Prepare, Submit and Publish the 2025 Annual Public Debt Report to Parliament	PFM Act (Act 921); 72
6	March- April	Engage Stakeholders on Revenue Measures for consideration into the Mid-Year Fiscal Policy Review of the 2026 Budget and for the 2027 Budget.	PFM Act, 2016 (Act 921); 21(1)(a)
7	March	Prepare and submit the 2025 Annual Budget Performance Report to Parliament.	PFM Act, 2016 (Act 921); 27(1)
8	April	Complete Salary and other Compensation Negotiations in respect of the Public Sector.	PFM Act, 2016 (Act 921); 19(1)(a)
9	April	Review Tax / Non-Tax Revenue Projections for 2026 and the Medium-term (2026 – 2029) for consideration into the Mid-Year Fiscal Policy Review of the 2026 Budget.	PFM Act, 2016 (Act 921); 21 and (L.I. 2378) (35)(1)
10	April-May	Review the 2026 Macro-Economic Framework.	PFM Act, 2016 (Act 921); 15(2)(b)
11	May	Prepare and submit the 2027-2030 Fiscal Strategy Document to Cabinet for approval.	PFM Act, 2016 (Act 921); 15

S/N	PERIOD	ACTIVITY	UNDERPINNING LEGISLATION
12	April, July, September, December	Prepare Quarterly consolidated Expenditure Commitment Reports and Budget Implementation Performance Reports of MDAs for 2026.	PFM Act, 2016 (Act 921); 30(4) and 34(1)
13	June	Engage other Arms of Government	PFM Act, 2016 (Act 921); 21
14	June	Prepare and publish the 2027-2030 Budget Preparation Guidelines.	PFM Act, 2016 (Act 921); 20
15	July	Prepare and present the Mid-Year Fiscal Policy Review of the 2026 Budget to Parliament.	PFM Act, 2016 (Act 921); 28
16	July	Advertise for public inputs into the 2027-2030 Budget Statement and Economic Policy from Stakeholders.	PFM Act, 2016 (Act 921); 21(1)
17	July	Prepare and submit Half-Yearly Reports on 2026 Budget Implementation.	PFM Act, 2016 (Act 921); 34
18	July	Project Tax/NTR for the 2027-2030 Medium-Term.	PFM Act, 2016 (Act 921); 21 and (L.I. 2378) (35)(1)
19	August	Review, Update and Submit the 2026-2029 Medium-Term Debt Management Strategy to Cabinet	PFM Act (Act 921); 59(3)
20	August-September	Organize Production Workshop on the 2027-2030 Budget Preparation.	PFM Act, 2016 (Act 921); 21
21	August-September	Hold consultations with Other Arms of Government and Independent Governance Institutions towards the preparation of the 2027-2030 Budget.	PFM Act, 2016 (Act 921); 21(1)(a) and (L.I. 2378) 17(3)
22	September	Prepare and Publish 2026 Half-Year Statistical Bulletins	PFM Act (Act 921); 71
23	September-October	Organise stakeholder consultations with Civil Society Organizations, Think-Tanks, Trade Associations, Academia, Financial Institutions etc. towards the preparation of the 2027-2030 Budget.	PFM Act, 2016 (Act 921); 21(1)(a)

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24	September-October	Organise Budget Hearings towards the preparation of the 2027-2030 Budget.	PFM Act, 2016 (Act 921); 21(1)(a) and (L.I. 2378) 17(3)
25	October	Prepare and submit the draft 2027-2030 Budget Statement and Economic Policy to Cabinet for approval.	PFM Act, 2016(Act 921); 21(1)
26	November	Finalise and present the 2027-2030 Budget Statement and Economic Policy to Parliament.	PFM Act, 2016 (Act 921); 21(3)
27	November	Present the Annual Report on the Petroleum Accounts to Parliament.	PRM Act, 2011 (Act 815); 15(1)
28	November	Present the Annual Report on the collection and utilization of the Africa Union 0.2 percent Import Levy to Parliament.	African Union Import Levy Act, 2017 (Act 952); 7
29	November	Prepare and submit Revenue Bills to Parliament.	PFM Act, 2016 (Act 921); 21(6)
30	November - December	Disseminate the 2027-2030 Budget Statement and Economic Policy of Government.	PFM Act, 2016 (Act 921); 21(1)
31	November - December	Parliamentary Engagements (Policy Debates, Meeting with Select Committee Members).	PFM Act, 2016 (Act 921); 22(1)
32	November - December	Finalise and Publish Programme Based Budgets (PBB) of MDAs	PFM Act, 2016 (Act 921); 21(3)(4)
33	November - December	Prepare and Publish 2027-2030 Citizens' Budget	PFM Act, 2016 (Act 921); 21(1)
34	November-December	Prepare and submit 2026 Appropriation Bill to Parliament	PFM Act, 2016 (Act 921); 21(6)

S/N	PERIOD	ACTIVITY	UNDERPINNING LEGISLATION
35	November - December	Load the following onto the GIFMIS financials: <ul style="list-style-type: none"> <li>• MDAs 2027 Budget Estimates;</li> <li>• Cash and Work Plans; and</li> <li>• Approved Projects etc.</li> </ul>	PFM Regulations, 2019 (L.I. 2378); 13(2) and 62(2), PFM Act 2016 (Act 921); 31
36	December	Prepare, Submit and Publish the 2027-2030 Medium-Term Debt Management Strategy to Cabinet	PFM Act (Act 921); 59(1)
37	January	Issue 2027 Budget Implementation Instructions.	PFM Regulations, 2019 (L.I. 2378); 62 (1)