



REPUBLIC OF GHANA

MINISTRY
OF
FINANCE

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My Ref. No. MoF/BD/BIU/BI/01/26
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Date. 03/03/ 2026

2026 BUDGET IMPLEMENTATION INSTRUCTIONS

Following the passage of the Appropriation (No. 2) Act, 2025 (**Act 1126**), by Parliament and the receipt of assent on 19th December 2025, the Ministry issues this Budget Implementation Instructions pursuant to Regulation 62 (1) of the Public Financial Management Regulations, 2019 (L.I. 2378), to provide guidance to all Ministers (Principal Account Holders), Chief Directors (Principal Spending Officers), and Heads of Covered Entities on the implementation of the 2026 Budget and Economic Policy of Government.

2. Covered Entities are to note that, the theme of the 2026 Budget is "Resetting for Growth, Jobs and Economic Transformation" and must ensure the implementation of the 2026 Budget addresses issues relating to economic growth, jobs creation and economic transformation.
3. The Instructions provide information on the procedures for accessing public funds in respect of Compensation of Employees, Goods & Services and Capital Expenditures.
4. In line with the provisions in the PFM Act 2016, (Act 921), Sector Ministers/Heads of Institutions are kindly requested to take note of the following key aspects of the 2026 Budget Implementation Instructions;

a. Expiration of 2025 Budget

In accordance with Section 26 (1) of the Public Financial Management Act, 2016 (Act 921), every appropriation approved by Parliament lapses at the close of the financial year for which it was made. Consequently, the appropriated budget for 2025 has expired.

b. Undischarged 2025 Commitments

MDAs with undischarged commitments as at the end of 2025 must initiate and charge them to their approved 2026 Budget. These commitments, including Compensation of Employees, Goods and Services and Capital Expenditure must be programmed and charged to the approved 2026 Budget.

The Ministry of Finance will prioritise payment of 2025 undischarged expenditure of MDAs within the MDA's budget to ensure that no new arrears are created.

c. Payment of 2024 Arrears

Following the completion of the audit of 2024 arrears and outstanding commitments, the Government will continue to pay all validated arrears over the medium term. The comprehensive audit report submitted by the Auditor-General will guide the payment of the outstanding 2024 arrears, payables and commitments.

d. Commitment Authorisation

In line with Section 24A of the Public Procurement (Amendment) Act, 2025, (Act 1139), all procurements that come under the Public Procurement Authority or Central Tender Review Committee shall not commence without a Commitment Authorisation issued by the Minister.

The PPA Board, a tender review committee or an entity tender committee shall not approve a procurement unless the application for the approval includes a commitment authorisation issued by the Minister. However, ongoing projects with approved multi-year commitment authorisation do not require a new application for Commitment Authorisation.

To ensure smooth implementation of the budget and MDAs procurement plans, Covered Entities may submit Commitment Authorisation **requests up to seventy-five percent (75%)** of their procurement budget within the first quarter of the 2026 financial year.

All requests for Commitment Authorisation must indicate/contain the following, without which a Commitment Authorisation may not be processed:

- the source of funding (i.e. GOG, IGF, FLG, Revolving Fund, etc.) for each procurement activity.
- evidence of availability of adequate funds to cover the procurement (this may include bank statements, approved budget, etc.).
- details of the items to be procured and their estimated costs.
- categorised items according to the Expenditure Classification (i.e. Goods and Services, Capital Expenditure).
- for Capital Expenditure, the request must be part of the MDA's Public Investment Plan (PIP) in their PBB.
- Details of Contracts Signed Under Commitment Authorisations Issued in 2025 and 2026 (appendix VIII).
- all applications must be routed through the supervising Ministry with a transmittal letter signed only by the Sector Minister.

e. Compliance Reporting

Heads of Internal Audit Units must, at the end of each quarter, prepare and submit (within 10 days after the end of the quarter) commitment control compliance reports to the Internal Audit Agency, which will collate and submit a composite report to the Minister. The composite report shall indicate the:

- i. level of compliance of Covered Entities by ranking institutions.
- ii. key areas of compliance and non-compliance identified.

f. Processing of IGF Transactions

IGF-generating institutions must process their retained IGF portions on GIFMIS and submit GIFMIS-generated monthly returns to MoF. Additionally, Covered Entities cannot spend beyond the appropriated amount unless additional provisions are made during the Mid-year Budget.

g. Tax Exemptions, Waivers and Variations

The authority to grant tax exemptions is vested solely in Parliament. For clarity, please note the following guidelines under Section 4 of the Exemption Act, 2022 (Act 1083):

- Domestic indirect taxes shall not be waived or varied, nor agreements made to waive or vary them, unless expressly provided for under the Act or relevant tax law.
- Exemptions granted to individuals are non-transferable.
- Taxes, levies, rates, duties, fees, or charges imposed by a Local Government Authority shall not be waived or varied unless authorised under a bye-law of the Local Government Authority.
- Exemptions shall only be granted to persons specified under the Act.
- Exemptions shall only be granted by persons authorised to do so under the Act

5. A softcopy of the 2026 Budget Implementation Instructions is available on the Ministry's website (www.mofep.gov.gh) while hardcopies can be obtained at the Ministry of Finance's Budget Office.

6. For clarifications and further explanations, kindly contact the Director of Budget on this email **BAdjetey@mofep.gov.gh**.

7. Thank you.

DISTRIBUTION

ALL SECTOR MINISTERS
ALL REGIONAL MINISTERS
HEADS OF INSTITUTIONS
ALL CHIEF EXECUTIVES (MMDAs)


DR. CASSIEL ATO FORSON (MP)
MINISTER

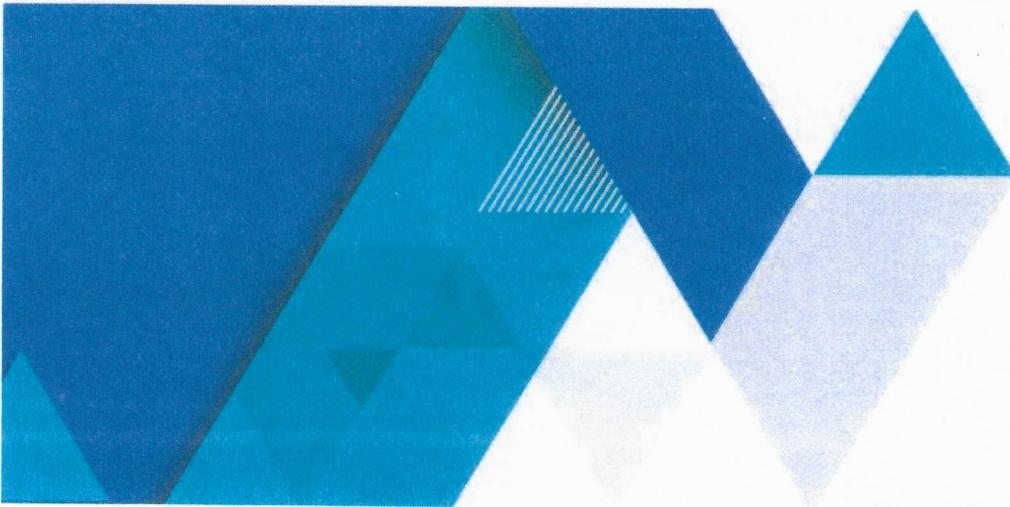
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The President, Jubilee House
The Chief of Staff, Jubilee House
The Hon. Deputy Minister, MoF
The Head of the Civil Service
The Head of Local Gov't Service
The Chief Directors, MDAs
The Director of Budget, MoF
The Controller & Acct. General
The Auditor-General, GAS
All Heads of Dept./Agencies
All Regional Co-ord. Directors
All Directors of PPME
All Regional Budget Officers



MINISTRY OF FINANCE

2026 BUDGET IMPLEMENTATION INSTRUCTIONS

ISSUED BY THE MINISTRY OF FINANCE
JANUARY 2026



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Ministry of Finance: Professional, Ethical, Efficient, Responsive



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1.0 INTRODUCTION

The Ministry of Finance (MoF) hereby issues the Budget Implementation Instructions (herein after referred to as "the Instructions") pursuant to Regulation 62 (1) of the Public Financial Management Regulations, 2019 (L.I. 2378). The purpose of the Instructions is to provide guidance to all Ministers (Principal Account Holders), Chief Directors (Principal Spending Officers), and Heads of Covered Entities on the implementation of the 2026 Budget and Economic Policy of Government.

The Instructions follow the passage of the Appropriation (No. 2) Act, 2025 (Act 1126) by Parliament on 19th December 2025 and Presidential assent on 22nd December 2025, authorising expenditure of up to GHS357 billion for the 2026 financial year. Details of the budget Appropriations for all Covered Entities are available on the Ministry of Finance's official website (www.mofep.gov.gh).

The Instructions are provided within the Public Financial Management Act, 2016 (Act 921) and its Amendments, PFM Regulations, 2019 (LI 2378), Public Private Partnership Act, 2020 (Act 1039), Public Procurement Act, 2003, (Act 663) as amended, MDAs Retention of Funds Act, 2007 (Act 735), Exemptions Act, 2022 (Act 1083) and other PFM-related laws supporting the achievement of fiscal objectives in the approved annual budget.

The Instructions set out the mandatory procedures for accessing public funds including Government of Ghana (GoG) Funds, Annual Budget Funding Amount (ABFA), Foreign Loans and Grants (FLG), and retained Internally Generated Funds (IGFs). Application of these funds shall be applied only to approved expenditure items including Compensation of Employees, Goods and Services, Capital Expenditure, Grants to other Government Units, Social Benefits, Interest Payment and other expenditure such as Energy Sector Payments as specified in the Appropriation (No.2) Act, 2025 (Act 1126).

The Ministry of Finance may issue supplementary instructions in the course of the year to reflect any required modification to the implementation procedures of the Budget

1.1 Expiration of the 2025 Budget

In accordance with Section 26 (1) of the Public Financial Management Act, 2016 (Act 921), every Budget Appropriation approved by Parliament lapses at the close of the financial year for which it was made. Consequently, the appropriated budget for 2025 has expired.

In accordance with the PFM Act and PFM Regulations, Ministers and Heads of all Covered Entities are directed to note and comply with the following instructions.

2.0 ARREARS AND UNDISCHARGED COMMITMENTS

2.1 Payment of 2024 Arrears

Following the completion of the audit of 2024 arrears and outstanding commitments, the Government will continue to pay all validated arrears over the medium term. The comprehensive audit report submitted by the Auditor-General will guide the payment of the outstanding 2024 arrears, payables and commitments.

MDAs are to adhere to the following processes towards the payment of end-2024 arrears:

- i. MDAs are to review the validated Bank Transfer Advises (BTAs) and claims and submit to the Ministry of Finance a prioritised list, indicating items of highest urgency, to facilitate clearance within the medium-term.
- ii. Validated Commitments, that may crystallise into claims, are to be settled within the MDAs budgetary provisions. All MDAs are therefore requested to examine the Validated Commitments and, where feasible, consider the cancellation of these Outstanding Commitments in consultation with the Office of the Attorney-General and in line with approved budgets.
- iii. MDAs are to prepare and share a comprehensive report with the Ministry of Finance indicating the portion of Commitments that have been cancelled to enable the Ministry update its records accordingly.
- iv. Furthermore, MDAs are entreated to adhere to the measures outlined in the PFM Commitment Control Guidelines and institute internal measures to prevent the build-up of new arrears and ensure strict adherence to appropriated budgets.

2.2 Undischarged 2025 Commitments

MDAs with undischarged commitments as at the end of 2025 must initiate and charge them to their approved 2026 Budget. These commitments, including Compensation of Employees, Goods and Services and Capital Expenditure must be programmed and charged to the approved 2026 Budget.

The Ministry of Finance will prioritise payment of 2025 undischarged expenditure of MDAs within the MDA's budget to ensure that no new arrears are created.

MDAs must strictly follow these instructions, particularly those on commitment control, to curtail the accumulation of new arrears.

3.0 MDAS ANNUAL WORKPLAN AND CASH PLAN

In accordance with Section 31 of the Public Financial Management Act, 2016 (Act 921) and Regulation 62 (2 & 3) of the Public Financial Management Regulations, 2019 (L.I. 2378), all MDAs are required to prepare and record their work and cash plans on the Computerised Budget Management System (Hyperion). MDAs must also complete the cash plan template on the Ministry of Finance's website to support quarterly budget allotment decisions.

Cash plans must reflect actual cash needs and should not be skewed towards any month or quarter. However, a covered entity with seasonal operations and activities may reflect these needs. The Ministry of Finance will consider both the seasonality of programmes and projects, as well as MDAs' quarterly cash projections, when assessing cash requirements.

Covered Entities must review and update their cash plans quarterly to align with approved allotments previously issued and outstanding funding needs.

4.0 EXPENDITURE MEASURES

In line with the Government's expenditure control measures, MDAs are required to adhere to the following guidelines:

4.1 Multi-Year Commitment

Public institutions are reminded not to sign multi-year contracts without the prior written approval of the Minister for Finance as contained in Section 33 (1) (a) of the PFM Act, 2016 (Act 921).

Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), and Statutory Bodies must use the multi-year functionality (Blanket Purchase Order) on GIFMIS to record multi-year commitments/contracts in line with the Medium-Term Expenditure Framework.

4.2 Commitment Control Measures

4.2.1 Commitment Authorisation

In line with Section 24A of the Public Procurement (Amendment) Act, 2025, (Act 1139), all procurements that come under the Public Procurement Authority or Central Tender Review Committee shall not commence without a Commitment Authorisation issued by the Minister.

The PPA Board, a tender review committee or an entity tender committee shall not approve a procurement unless the application for the approval includes a commitment authorisation issued by the Minister. However, ongoing projects with approved multi-year commitment authorisation do not require a new application for Commitment Authorisation.

4.2.1.1 Scope and Applicability of the Requirement for Commitment Authorisation

- All procurements using Public Funds require Commitment Authorisation, except for procurements that fall within the threshold of the Head of Entity.
- For the avoidance of doubt, Public Funds include the Consolidated Fund, Contingency Fund, all Statutory Funds, Internally Generated Funds (including funds of SOEs), Foreign Loans and Grants, and Donations.
- To ensure smooth implementation of the budget and MDAs procurement plans, Covered Entities may submit Commitment Authorisation requests up to **seventy-five percent (75%)** of their procurement budget within the first quarter of the 2026 financial year.
- Commitment Authorisation requests will only be granted for planned and budgeted procurements that have been published on the Ghana Electronic Procurement System (GHANEPS).
- All requests for Commitment Authorisation must indicate/contain the following, without which a Commitment Authorisation may not be processed:
 - the source of funding (i.e. GOG, IGF (SOEs & MDAs), FLG, Revolving Fund, etc.) for each procurement activity.
 - evidence of availability of adequate funds to cover the procurement (this may include bank statements, approved budget, etc.).
 - details of the items to be procured and their estimated costs.
 - categorised items according to the Expenditure Classification (i.e. Goods and Services, Capital Expenditure).
 - for Capital Expenditure, the request must be part of the MDA's Public Investment Plan (PIP) in their PBB.
 - Details of Contracts Signed Under Commitment Authorisations Issued in 2025 and 2026 (appendix VIII).
 - all applications must be routed through the supervising Ministry with a transmittal letter signed only by the Sector Minister.
- Public Corporations and State-Owned Enterprises that fund their activities with a credit facility or other credit arrangements, must accompany their applications for commitment authorisation with relevant documentation to show that funding has been secured in accordance with Section 76(2) of the Public Financial Management Act, 2016 (Act 921).
- Additionally, Covered Entities must ensure that commitment obligations for each specified year are adhered to, as much as possible, in the case of

approved multi-year commitments. All approvals for new programmes, projects, and activities must be considered within the medium-term expenditure framework approved by Cabinet for the current budget year.

- Principal Spending Officers must ensure that the Government does not incur any financial liabilities, including contingent liabilities, unless specifically authorised, in accordance with Section 25 (4) of the Public Financial Management Act, 2016 (Act 921).
- All public officers, especially Principal Spending Officers of covered entities, will be subjected to the strict enforcement of sanctions outlined in Sections 96 to 98 of the Public Financial Management Act, 2016 (Act 921), as amended for violations of the Act and its Regulations.

4.2.2 Commitment Control Compliance Checklist

Contracts should be signed only after the Head of the Internal Audit Unit certifies the **Commitment Control Compliance Checklist (CCCC)** indicating adherence to the following:

- Commitment Authorisation was obtained from the Ministry of Finance for procurements that needed approval from the Public Procurement Authority (PPA) Board, Central Tender Review Committee (CTRC) or Entity Tender Committee (ETC) in line with Section 24A of the Public Procurement Act, 2003 (Act 663) as amended.
- All procurement of Goods, Services, Works and technical services were undertaken through the GHANEPS.
- A GIFMIS-generated Purchase Order was generated before the award of the contract and contract signing.
- In line with Section 33 of the PFM Act, 2016 (Act 921), multi-year expenditure is preceded by a commitment authorisation from the Minister for Finance.
- In the case of Capital Expenditure (CAPEX), a purchase requisition was 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.
- For an agreement with financial commitment that covers more than one financial year or that results in a contingent liability, a prior written approval was obtained from the Minister for Finance and an authorisation obtained from Parliament as part of the annual budget, in line with Section 33 (1) and (2) of the PFM Act 2016 (Act 921).
- For contracts with an advance mobilisation payment clause, a prior written approval was obtained from the Minister for Finance, the advance mobilization limit does not exceed 15% of the contract sum and is supported by a valid bank guarantee, in line with Regulation 113 (1) (b), (c) and (e) of the PFM

Regulations 2019 (L.I. 2378).

- The contract makes provision for all applicable taxes.

4.2.3 Compliance Reporting

Heads of Internal Audit Units must, at the end of each quarter, prepare and submit (within 10 days after the end of the quarter) commitment control compliance reports to the Internal Audit Agency, which will collate and submit a composite report to the Minister. The composite report shall indicate the:

- i. level of compliance of Covered Entities by ranking institutions.
- ii. key areas of compliance and non-compliance identified.

Heads of Internal Audit Units should work closely with the Compliance Division at the MoF to monitor reports on commitments. This collaboration will support the Ministry in publishing the PFM League Table and promote compliance.

The Internal Audit Agency shall, not later than 30 days after the end of the quarter, consolidate the commitment control review reports received from the Heads of Internal Audit and submit to the Minister for Finance. On receipt of the consolidated report by the Minister for Finance, the PFM Compliance Division shall rank Covered Entities to enable the Minister issue a PFM League Table.

Public officers are to note that there shall be enforcement of sanctions under Sections 96 to 98 of the PFM Act, 2016 (Act 921) for non-compliance with the commitment control requirements.

4.3 Use of GIFMIS Purchase Order (PO)

All contract awards by covered entities for Goods, Services and Works must be preceded by a GIFMIS-generated Purchase Order (PO).

Covered Entities are to note that no contract is valid without a GIFMIS-generated Purchase Order, and it is a sanctionable offence under Sections 96 to 98 of the PFM Act to issue any Purchase Order outside GIFMIS.

4.4 Statutory Funds/Earmarked Funds

The Government is committed to ensuring that statutory funds/earmarked funds receive the amounts due to them promptly. All statutory or earmarked funds must be used only to the extent of the amounts due to them at any point in time. All commitments must be within the amounts due and not the appropriated budget. The request for Commitment Authorisation must be accompanied by the approved formula.

All Statutory/Earmarked funds are required to submit quarterly expenditure reports on amounts received in line with the requisite template before subsequent amount due will be transferred. See Appendix VI for the template.

4.5 Judgement Debt

MDAs are advised to exercise utmost caution in undertaking transactions or entering into contractual obligations to prevent potential judgment debts against the State. Public Officers are further advised to act diligently and responsibly, as any action or inaction resulting in loss or deficiency of public funds or damage to public property may attract a surcharge in accordance with Section 97 of the Public Financial Management, Act, 2016 (Act 921).

Additionally, MDAs are advised not to terminate any contract without first seeking and obtaining legal advice from the Office of the Attorney-General.

5.0 PUBLIC PROCUREMENT

Covered Entities must seek approval from PPA to use the single sourcing and restricted tendering method of procurement only when the requirements of Sections 38 and 40 of Act 663 are met. All single source and restricted tendering procurements must be subjected to a Value-for Money Assessment pursuant to Regulation 30 of (Public Investment Management) Regulations, 2020 (L.I 2411).

Covered Entities must desist from delaying procurement processes in order to justify for the use of single-source and restricted tendering procurement methods.

5.1 The use of the Ghana Electronic Procurement System

All procurement activities, except otherwise determined by the Minister for Finance and the development partner, shall be conducted through the Ghana Electronic Procurement System (GHANEPS).

5.2 Award of Contracts

Covered Entities must adhere to the relevant provisions of the Public Financial Management Regulation, 2019 (L.I 2378), Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411) and the Public Private Partnership Act, 2020 (Act 1039) when preparing documentation for new investment projects. This documentation should include:

- Project Concept Note (PCN);
- Pre-feasibility study and/or Feasibility studies, depending on the project size;
- Obtaining a "Seal of Quality" (SOQ) from the Minister for Finance;
- Updating the MDA's Portfolio of Projects; and

- Public Investment Plan.

Additionally, when awarding new contracts:

- There should not be indexation to a foreign currency;
- Advance mobilisation payment should not exceed 15% in line with Regulation 113 of the Public Financial Management Regulations, 2019 (L.I 2378); and
- Projects should be selected from the approved Public Investment Plan (PIP) submitted in the Programme-Based Budget (PBB) document to Parliament.

5.3 Project Contract Extensions and Variations

Principal Spending Officers shall, before approving any extension or variation of project contracts with cost implications, formally notify the Ministry of Finance. In line with Regulation 73 of the Public Financial Management Regulations, 2019 (L.I. 2378), where an approved commitment is increased above 15 percent, the increase shall be treated as a new commitment that must adhere to all requirements relating to new commitments. The Ministry of Finance shall not recognise or honour any payment of claims arising from contract extensions or variations that are not in compliance with Regulation 73 of the Public Financial Management Regulations, 2019 (L.I 2378) and Section 87 of the Public Procurement Act, 2003 (Act 663).

5.4 Contracting in Foreign Currency

In line with the Foreign Exchange Act, 2006 (Act 723), Covered Entities are prohibited from pricing, advertising and receipt or payment for goods, services and works in foreign currency without the prior written authorisation from the Bank of Ghana.

5.5 Duties and Taxes on Contracts

All Covered Entities should ensure that no contracts for the supply of goods, works or services is signed net of taxes. Consequently, Covered Entities are reminded that they bear full responsibility for the payment of all duties, taxes, levies, and associated fees and charges on imports, local purchases, and contracts.

Covered Entities are further reminded that they are responsible for the payment of VAT and levies on all imported services. These taxes must be included in the fees payable for service contracts with non-resident persons and duly accounted for to the Ghana Revenue Authority (GRA).

In addition, all Entities are required to withhold the appropriate amounts on payments made in respect of goods, works and services in accordance with the provisions of the Income Tax Act, 2015 (Act 896), the Value-Added Tax Act, 2025 (Act 1151) and recent Ministerial directives on withholding of taxes and pay same to the GRA within the statutory payment periods.

Covered Entities should also note that failure to collect and remit the amounts to the GRA will attract the sanctions as prescribed by the Income Tax Act, 2015 (Act 896) and the Value-Added Tax Act, 2025 (Act 1151).

6.0 REQUESTS FOR RELEASE OF FUNDS

6.1 Compensation of Employees

To facilitate the planning and execution of the approved Compensation of Employees budget, the Ministry of Finance will continue to issue quarterly budget allotments and warrants to the Controller and Accountant-General's Department for Compensation of Employees.

The quarterly allotments for Compensation will be disaggregated into Salaries paid on the IPPD payroll and Non-Salary Allowances expended by Covered Entities. Heads of Covered Entities are required to strictly adhere to the Non-Salary Allowances ceilings as indicated in the Quarterly Allotments.

Heads of entities must desist from processing non-salary-related allowances against the established post wages and salary budget lines. Any action contrary to this will be sanctioned.

6.1.1 Validation of Staff for Salaries

Heads of Covered Entities must ensure that only active staff members are validated monthly for salary payments. Any Public Officer whose actions or inactions lead to the disbursement of unearned salaries will face sanctions in accordance with Sections 96 to 98 of the PFM Act.

6.1.2 Validation of Salary Arrears by Internal Audit Unit

The Internal Audit Units (IAUs) of Covered Entities are required to validate and certify all salary arrears before submitting them to the Ministry of Finance (MoF). If the Head of the Internal Audit Unit or any other individual provides a false certification, the relevant sanctions under Sections 96 to 98 of the PFM Act will be applied.

6.1.3 Non-Salary Related Allowance

Covered Entities must initiate quarterly Non-Salary Related Allowances on GIFMIS using the designated codes (0304304) and submit to the Ministry of Finance for processing.

Principal Spending Officers must ensure that the Internal Audit Unit (IAU) validates all claims for Non-Salary Related Allowances before they are processed on GIFMIS.

Additionally, MDAs are required to submit the validated beneficiaries list to the MoF for review.

6.1.4 Payment of Categories 2 and 3 Allowances

The payment of Categories 2 and 3 allowances in the Public Service will be in adherence to the Administrative Rules and Procedures for implementing allowances (2019 Revised Administrative Rules and Procedures for Implementing Categories 2 and 3 allowances in the Public Service).

Principal Spending Officers of Covered Entities must ensure that only eligible individuals are paid, subject to budget availability. It is important to note that Category 1 allowances have been consolidated into the base pay and therefore no longer exist. Consequently, no Covered Entity will be permitted to allocate funds for Category 1 allowances.

6.1.5 Financial Clearance

Covered Entities must ensure that all requests for financial clearance to recruit or replace staff are accompanied by the full cost implications, including allowances. For the security services, this must also include the cost of uniforms, accoutrements, and any other basic items required for recruits and must remain within budgetary limits. Under no circumstances should a Covered Entity commence recruitment or replacement without obtaining financial clearance from the Minister for Finance.

Note that technical clearance from the Public Service Commission does not constitute financial clearance for MDAs to commence any recruitment process.

6.2 Goods and Services

To facilitate the planning and execution of the approved Goods and Services budget, the Ministry of Finance will continue to issue quarterly budget allotments and warrants to the Controller and Accountant-General's Department for Goods and Services. Covered Entities cannot commit the Government above their budget allotment.

Key policy initiatives listed in Appendix IV must be initiated on GIFMIS and accompanied by a written request for approval to the MoF after obtaining Commitment Authorisation.

6.3 Capital Expenditure (CAPEX)

Covered entities are required to initiate requisitions in GIFMIS based on the budget allotment issued by the MoF after obtaining the Commitment Authorisation.

After work is executed, the Interim Payment Certificates submitted for payment must

be endorsed by:

- Project Consultant;
- The Head of the Department or Agency implementing the project;
- The Regional Minister of the region where the project is located; and
- The Sector Minister.

While it is desirable to have all four endorsements, every certificate must, at a minimum, be signed by both the Project Consultant and the Head of the beneficiary Department or Agency.

7.0 INTERNALLY GENERATED FUNDS

7.1 Gross Lodgment of IGF

All Covered Entities that generate Non-Tax Revenue (NTR) or Internally Generated Funds (IGF) must lodge their revenue collections in gross into the NTR Holding Accounts, where available, before disbursing funds into their operational accounts for use in accordance with the 2026 appropriation.

Covered Entities that do not yet have Holding Accounts should lodge their revenue collections in gross into their respective operational accounts and ensure that expenditure remains within the 2026 appropriation.

7.2 Retention of Internally Generated Funds

Covered Entities authorised to retain and utilise their Internally Generated Funds (IGFs) must ensure that all due processes are adhered to in the utilisation of these funds in accordance with the 2026 Appropriation and the MDAs Retention of Funds Act, 2007 (Act 735).

7.3 Processing of IGF Transactions

IGF-generating institutions must process their retained IGF portions on GIFMIS and submit GIFMIS-generated monthly returns to MoF. Additionally, Covered Entities cannot spend beyond the appropriated amount unless additional provisions are made during the Mid-year Budget.

7.4 Submission of NTR/IGF Monthly Returns (Reports) on the NTRMIS

IGF generating Covered Entities are required to submit NTR/IGF monthly returns (reports) electronically via the NTRMIS in accordance with Regulation 47 of the PFM Regulations, 2019 (L.I 2378).

8.0 FOREIGN LOANS AND GRANTS (FLG)

8.1 Foreign Loans Disbursement

To enhance transparency, accountability, and consistency in the management of external loan resources, the Ministry of Finance will issue warrants for all loan disbursement applications submitted by Covered Entities. This measure is intended to ensure proper classification, tracking, and reporting of loan-financed expenditure in accordance with the Public Financial Management regulatory framework.

Subsequently, Covered Entities are to ensure that all Foreign Loans are captured in the budget and processed through GIFMIS. This requirement is designed to strengthen expenditure control, improve data integrity, and support comprehensive fiscal reporting.

8.2 Grants Disbursement

Covered Entities that currently receive or expect to receive grants from Development Partners, Foundations, or Philanthropic Organisations, are supposed to use Ghana's Country Systems and are required to ensure the following:

a. Full Budget Capture:

All grant inflows must be comprehensively reflected in the Entity's 2026 budget appropriation in line with budget transparency and on-budget aid management principles.

b. Processing on GIFMIS:

Disbursement and utilisation of grants must be executed through the GIFMIS platform. This requirement ensures alignment with national PFM reforms and facilitates accurate reporting, real-time monitoring, and compliance with statutory provisions.

c. Processing Off-Budget Grants:

Covered Entities are reminded that all grant resources, including those traditionally classified as off budget, must be captured in the annual budget to ensure transparency, fiscal oversight, and comprehensive reporting of development cooperation inflows.

In instances where institutions providing grants do not adhere to the use of country systems, Covered Entities are required to:

- a. Ensure that such facilities are formally disclosed and captured in the approved budget framework;
- b. Where grants are provided during the course of budget

implementation, promptly notify the Ministry of Finance and seek clearance prior to utilisation of the funds; and

- c. Submit periodic expenditure reports to the Ministry of Finance to enable incorporation into subsequent budget performance reports and national fiscal statistics.

This directive reinforces the Government's commitment to integrating development cooperation resources into national systems and ensuring that all aid-related expenditure are subject to the same fiduciary controls as domestically financed spending.

9.0 GOVERNMENT BORROWING

All borrowings by Covered Entities or SOEs must comply with the relevant provisions of the PFM Act. To ensure the sustainability of Ghana's debt, the Government has imposed a zero ceiling on any collateralised debt over revenue streams or other assets. Additionally, the Government will prioritise concessional financing, primarily for infrastructure provision.

9.1 Borrowing by Local Government, Public Corporations, and State-Owned Enterprises

Local Government authorities, public corporations, and SOEs are reminded that, in accordance with Section 73 of the PFM Act, they are liable for their debts and other obligations without recourse to Central Government. In accordance with Sections 74 and 76 of the PFM Act, they may borrow funds up to the limit determined by the Minister for Finance.

9.2 Letters of Guarantee/Undertaking

Despite the provisions in Section 66 (2) of the PFM Act, all Covered Entities and SOEs must note that no guarantees will be issued in 2026.

9.3 Credit Risk Assessment

Covered Entities seeking Government support in the form of "No-Objection" to borrow on their own books or on-lending will be evaluated through the Credit Risk Assessment Framework (CRAF) for consideration by the Minister for Finance.

Covered Entities shall pay an upfront fee and a non-refundable charge in line with the Fees and Charges Act, 2022 (Act 1080) for each request for "No-Objection".

9.4 Reporting Requirements for State-Owned Enterprises

SOEs are required to report to the Minister for Finance on all their borrowings and

investment holdings (both new and existing), including overdrafts and corporate debt securities, within 21 working days after the end of each quarter. The Ministry of Finance reminds all SOEs of this requirement as outlined in Section 77 of the PFM Act. SOEs shall provide evidence of the fulfilment of this requirement for each request for commitment authorisation or Government support.

10.0 TAX EXEMPTIONS, WAIVERS, AND VARIATIONS

The authority to grant tax exemptions is vested solely in Parliament. For clarity, please note the following guidelines under Section 4 of the Exemption Act, 2022 (Act 1083):

- a. Domestic indirect taxes shall not be waived or varied, nor agreements made to waive or vary them, unless expressly provided for under the Act or relevant tax law.
- b. Exemptions granted to individuals are non-transferable.
- c. Taxes, levies, rates, duties, fees, or charges imposed by a Local Government Authority shall not be waived or varied unless authorised under a bye-law of the Local Government Authority.
- d. Exemptions shall only be granted to persons specified under the Act.
- e. Exemptions shall only be granted by persons authorised to do so under the Act.

Further, pursuant to Section 63(2) of the Revenue Administration Act, 2016 (Act 915) and Section 6(1) of the Exemptions Act, 2022 (Act 1083), Covered Entities must obtain prior written authorisation from the Minister for Finance before negotiating or entering into an agreement for tax exemption.

Additionally, pursuant to Section 31(1) of the Exemptions Act, 2022 (Act 1083), tax exemptions will not be granted on imported goods that are produced locally and available on the Ghanaian market.

Covered Entities should refer to Section 32 of the Exemption Act, 2022 (Act 1083) for offences and penalties related to violating the Act.

11.0 OTHER GENERAL INSTRUCTIONS

11.1 Verification and Certification of MDA's Claims by Internal Audit Units

Internal Audit Units (IAUs) of Covered Entities must rigorously scrutinise and certify all claims before submission to the MoF. IAUs are also required to complete and endorse the appropriate checklists and attach them to all requests submitted to MoF. Any false certification by the Head of the Internal Audit Unit or any other individual will trigger the application of the relevant sanctions under Sections 96 to 98 of the PFM Act.

11.2 Disposal of Vehicles, Land, and Buildings

In accordance with Section 52 of the PFM Act, 2016 (Act 921), and Regulations 157 and 158 of the PFM Regulations, 2019 (L.I. 2378), Covered Entities must seek the prior written approval of the Minister for Finance before the disposal of vehicles, land and buildings.

11.3 Payment of Compensation in respect of Land and Property

Covered Entities requesting payment for compensation due to land acquisition by the State or property destruction resulting from road construction or other infrastructure projects must ensure that the valuation and certification are conducted by the Land Valuation Division of the Lands Commission. This includes identifying the beneficiaries of such compensation payments and the amount due to each person.

If a contractor pre-finances the payment of compensation in respect of project-affected persons to acquire the right of way, the contractor should be reimbursed for the amount certified by the Land Valuation Division. However, Covered Entities must seek pre-approval from the Ministry of Finance before entering into any pre-financing agreements with contractors.

11.4 Procedure for requesting Government support

In line with Regulation 198 (1) of the Public Financial Management Regulations, 2019 (L.I. 2378), a Public Corporation or a State-Owned Enterprise shall submit to the central oversight body (SIGA) a request for Government support, for onward submission to the Minister through the division responsible for public investment.

The request for Government support shall include the following as stipulated in Regulations 198 (2) of L.I. 2378:

- A copy of a financial plan;
- The amount of Government support that was provided for the previous three years and the amount to be provided during the current year;
- The amount of Government support requested for the ensuing financial year;
- The costing of activities and projects for which Government support is requested; and
- Evidence of dividend paid to the Government over the past five years, if any.

The Public Investment and Assets Division, in collaboration with the Budget Office, shall coordinate with the central oversight body to evaluate the request for Government support and include the approved request for Government support in the budget. The approved request shall be subject to the budget hearing process.

11.5 Social Intervention Programmes

Covered Entities responsible for implementing social intervention programmes must submit detailed quarterly reports and expenditure returns to the MoF. They must also develop and implement strategies to ensure the effective and efficient execution of these programmes.

11.6 Budget Monitoring and Performance Reporting

In accordance with Sections 27, 30, and 34 of the PFM Act, 2016 (Act 921), Covered Entities must submit reports detailing their expenditures to Parliament and the Ministry of Finance.

12.0 OFFENCES AND PENALTIES UNDER PFM ACT 2016, ACT 921

The Ministry of Finance hereby reminds all Covered Entities of the offences and corresponding penalties stipulated under Sections 96 to 98 of the PFM Act, 2016 (Act 921). Covered Entities are further enjoined to acquaint themselves with the provisions of the Act, as ignorance of the law shall not constitute a defence for any breach thereof.

13.0 CONCLUSION

In line with the economic outlook presented in the 2026 Budget Statement and Economic Policy with the theme "**Resetting for Growth, Jobs and Economic Transformation**", the Ministry of Finance reaffirms its commitment to ensuring that Covered Entities have timely access to their allocated funds to facilitate the effective and efficient implementation of the 2026 Budget.

The Ministry also intends to enhance the scrutiny of budgetary allotments and minimise post-allotment restrictions to promote smooth budget execution. All MDAs are required to submit periodic implementation reports to the Ministry.

Covered Entities are therefore urged to extend their full cooperation and ensure strict compliance with these directives. Adherence to these measures is vital for the effective implementation of the National Budget. It will significantly contribute to the realisation of the Government's policy objectives as set out in the 2026 Budget Statement and Economic Policy.


DR. CASSIEL ATO FORSON [MP]
MINISTER FOR FINANCE

14.0 APPENDICES

Appendix I: Business Process

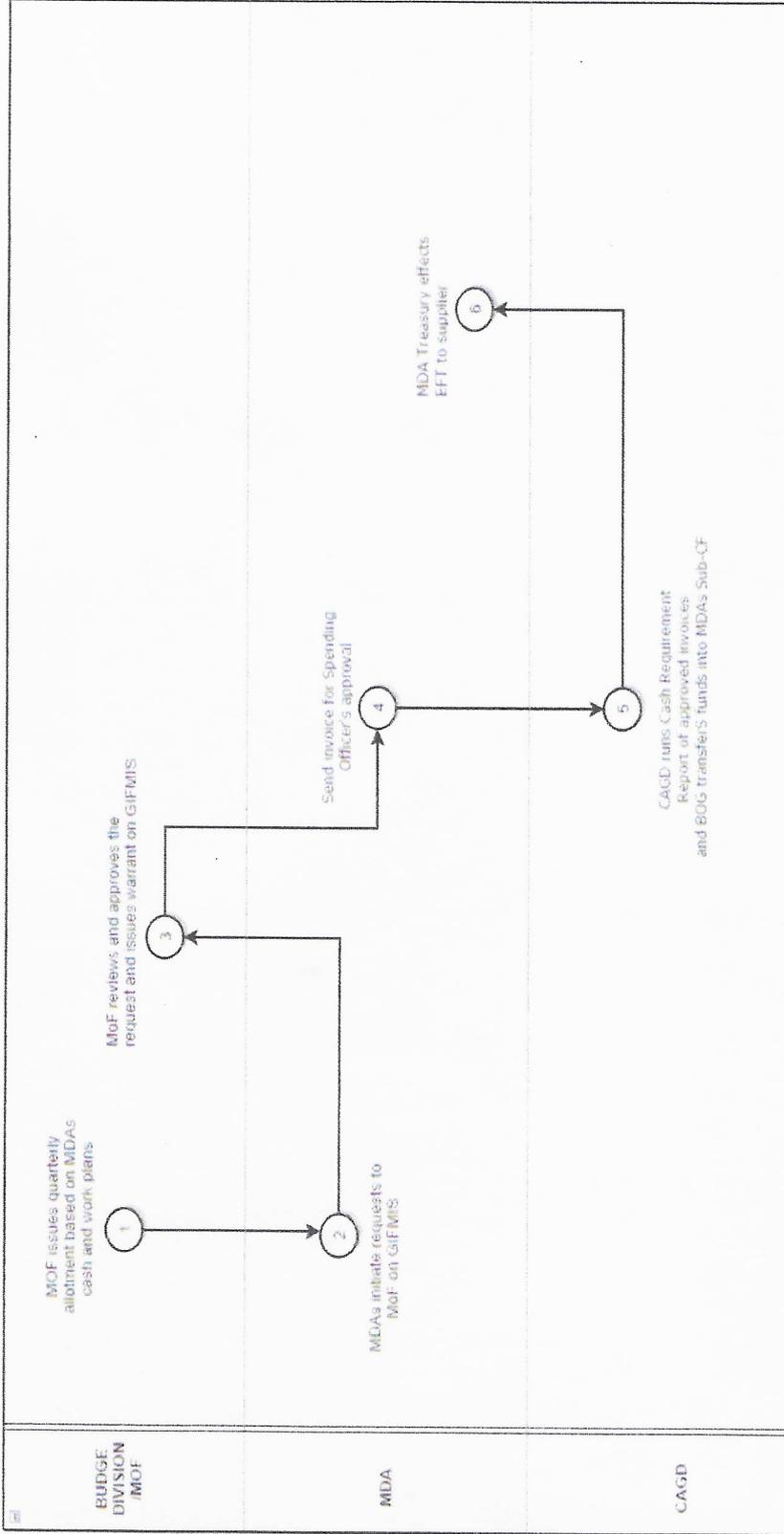
Business Process for Non-Salary Related Allowances

1. MoF issues a quarterly Budget Allotment based on MDA's cash and work plans
2. MDA initiates requests on GIFMIS with supporting documents, including the **checklist** and a list of **beneficiaries** to the MoF
3. MoF reviews and approves the request
4. MDA prepares an invoice which goes through internal approval processes
5. CAGD runs the cash requirement based on approved invoice and instruct BoG for payment
6. MDA receives notification and makes payment.

These steps have been designed diagrammatically as shown below:



Business Process for Non Salary-Related Allowance



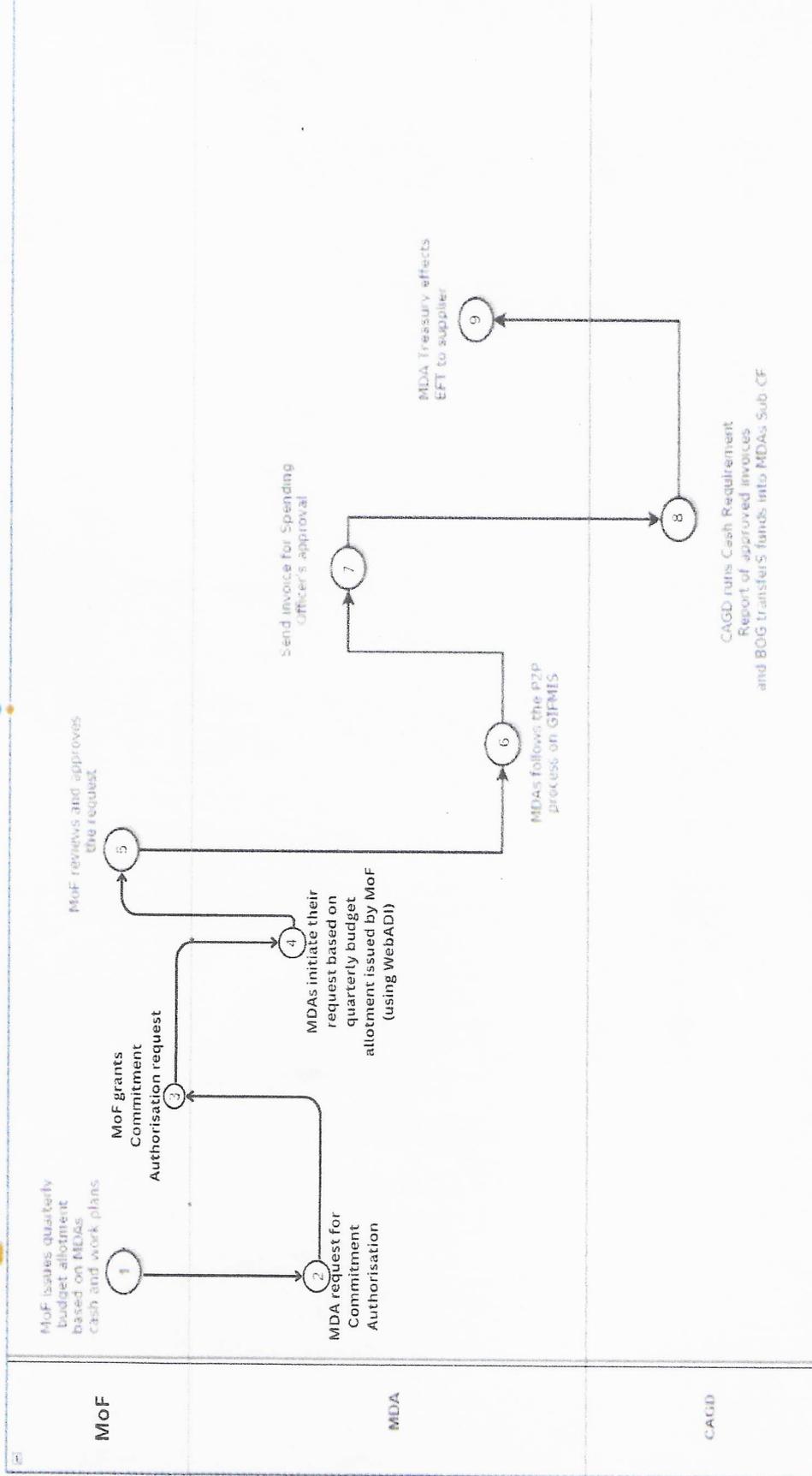
Business Process for Goods and Services

1. MoF issues quarterly allotment based on MDAs cash and work plans
2. MDAs request for commitment authorisation from MoF where required.
3. MDAs initiate their requests based on the quarterly budget allotment issued by the MoF (using WebADI)
4. MoF reviews and approves the requests
5. MDA starts the Procure to Pay (P2P) Process as follows:
 - i. Send Request Memo for approval (Manual)
 - ii. Create Requisition on GIFMIS
 - iii. Send requisition for Approval
 - iv. Spending officer/Head of Section, etc. approves the request
 - v. Select supplier using GHANEPS
 - vi. Create Purchase Order (PO) and Send PO for Approval
 - vii. Print PO on GIFMIS
 - viii. Give a copy of printed PO to the supplier (manual)
 - ix. Supplier delivery (manual)
 - x. Goods inspected and taken on charge (manual)
 - xi. Enter results/details on the system (i.e. create SRA)
 - xii. Collect and book invoice on the system
 - xiii. Match invoice to SRA/PO (the exact amount to be paid is now determined)
 - xiv. Validate invoice (i.e. check to make sure rules are adhered to)
 - xv. Create Accounting on the invoice (i.e. the account to be debited and credited).
This represents PVs that can be printed from the system.
 - xvi. Send invoice for Approval
6. CAGD runs the cash requirement based on approved invoice and instruct BoG for payment
7. MDA receives notification and makes payment.
8. For 3rd Party, MDA effect payments via Electronic Funds Transfer.

These steps have been designed diagrammatically as shown below:



Business Process for Goods and Services



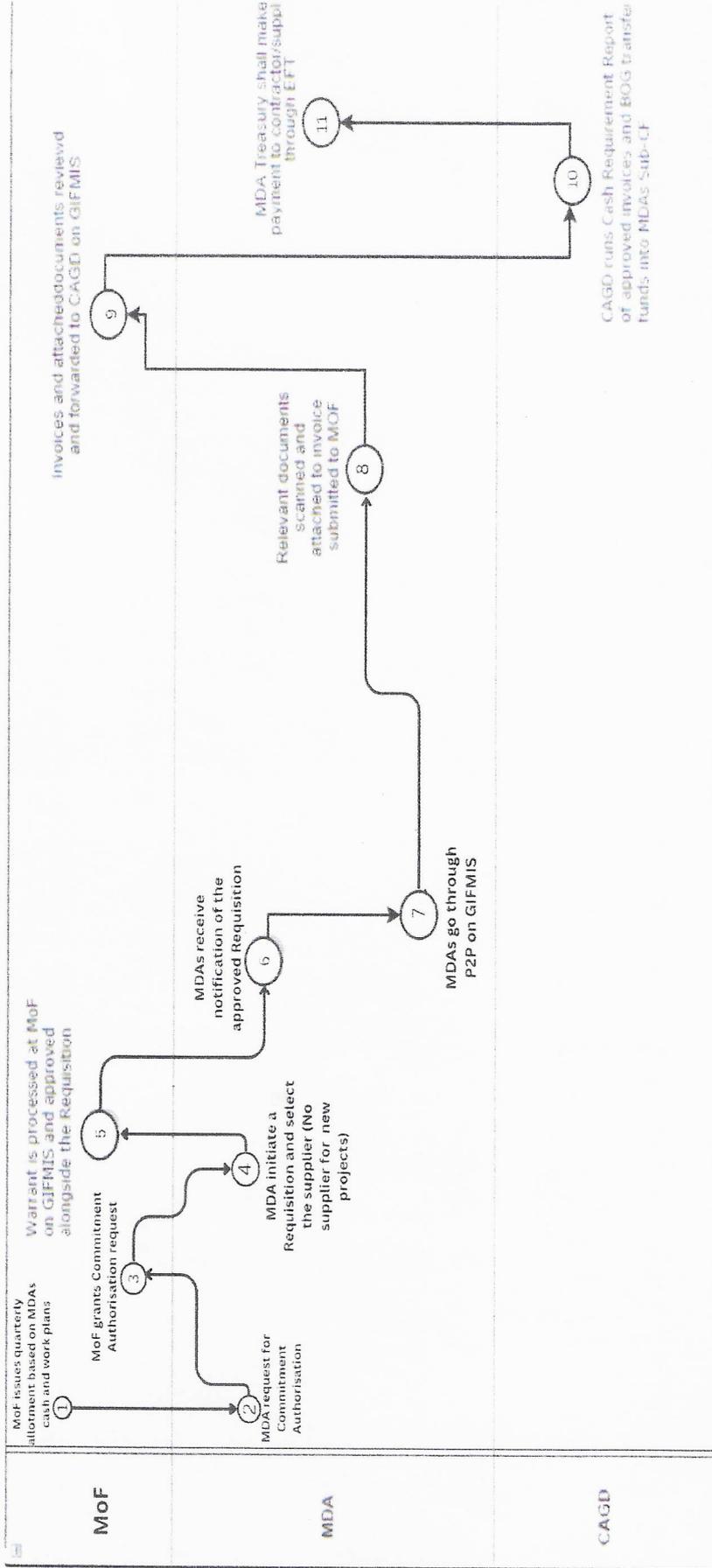
Business Process for Capital Expenditure (CAPEX)

1. MoF issues quarterly allotment based on MDA's cash and work plans
2. MDA request for commitment authorisation from MoF (for new projects)
3. MDA initiates a requisition based on the budget allotment
4. MDA procures through GHANEPS based on approved requisition (for new projects)
5. Upon execution of works, supply of goods or provision of services, the consultants submit relevant documents to MDA
6. MDA scans and attaches all the necessary documentation to the transaction (invoices/IPCs) for onward submission to the Ministry of Finance on GIFMIS for final approval
7. CAGD runs the cash requirement based on the approved invoice and instructs BoG for payment
8. MDA receives notification and makes payment.

These steps have been designed diagrammatically as shown overleaf:



Business Process for CAPEX



Appendix II: Attachments Required when processing requests

It is required that the following documents are scanned and attached for all invoices. All Covered Entities must ensure that all attached scanned copies are of the original document and must be legible. Any request with attached documents that are difficult to read will be rejected outright.

Works

The attachment for works are;

- Certified IPC
- Contract document
 - cover page
 - signed page
 - the pages on payment clauses
- Checklist
- PPA approval letter
- Commitment authorisation letter

In addition, the full contract document must be submitted to the Budget Office

Supplies

- VAT Invoice / GRA approval for company to issue own Invoice
- GRA letter if exempted from Tax
- GIFMIS generated SRA - duly signed and certified by relevant officers or scanned copy of manual SRA
- Contract agreement
 - Cover page
 - Signed page
 - The pages on payment clauses
- Checklist
- PPA Approval letter
- Commitment authorisation letter

Consultancy

- VAT invoice
- Contract agreement
 - Cover page
 - Signed page
 - The pages on payment clauses
- Consultant's comprehensive report
- User acceptance report from MDA
- Checklist
- PPA approval letter

- Commitment authorisation letter

Appendix III: - Checklists

Checklist for Release of Compensation of Employees (Allowances/Salary Arrears)

Nature of Request:					
Amount:					
Sn.	Description	Yes	No	N/A	Ref Page
1	Is copy of Ministry of Finance approved letter attached?				
2	Are the beneficiaries entitled to the allowances?				
3	Is it category one (1) allowance?				
4	Is it category two (2), three (3), or four (4) allowances?				
5	Is the rate in line with the current MoF approved levels?				
6	Are the Names, Grades, and Staff IDs of beneficiaries provided?				
7	Is the request in the approved budget of the MDA?				
8	Is the request for the current year?				
9	If request is for previous year, has it been validated by the Internal Audit Unit?				
10	After analysis and projecting the monthly actual to cover the end year, can the balance accommodate the current request?				
I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.					
Name of Internal Audit Officer:			Signature:		
Rank:			Date:		
I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).					
Name of Head of Internal Audit Unit:			Signature:		
			Date:		

Checklist for Supplies e.g. motor vehicle, computers, stationery

Nature of Request:					
Amount:					
Sn.	Description	Yes	No	N/A	Ref Page
1	Is the contract document attached?				
2	Is there any advance mobilization clause in the contract document?				
3	Is there any bank/insurance guarantee attached to the request?				
4	Is the award of contract letter attached?				
5	Has the Goods been fully supplied or services rendered?				
6	Is the VAT/NHIL Invoice(s), Waybill and Stores Receipt Advice attached?				
7	Is the request in the approved budget of the MDA?				
8	Has Commitment authorization been issued?				
9	Is the request denominated in the local currency?				
10	If not denominated in the local currency, was it approved by Ministry of Finance?				
11	Has payment been requested for by the executing company?				
12	Has the accuracy of the amount being paid been ascertained?				
13	Is there any evidence that the transaction is exempted from tax?				
I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.					
Name of Internal Audit Officer:			Signature:		
Rank:			Date:		
I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).					
Name of Head of Internal Audit Unit:			Signature:		
			Date:		

Checklist for Services e.g. Fumigation etc

Nature of Request:					
Amount:					
Sn.	Description	Yes	No	N/A	Ref Page
1	Is the contract document attached?				
2	Is there any advance mobilization clause in the contract document?				
3	Is there any bank/insurance guarantee attached to the request?				
4	Is the award of contract letter attached?				
5	Has the work been fully done?				
6	Is the VAT/NHIL Invoice(s), Way Bill and Stores Receipt Advice attached?				
7	Is the request in the approved budget of the MDA?				
8	Has commitment authorization been issued?				
9	Is the request denominated in the local currency?				
10	If not denominated in the local currency, was it approved by Ministry of Finance?				
11	Has payment been requested for by the executing company?				
12	Has the accuracy of the amount being paid been ascertained?				
13	Is there any evidence that the transaction is exempted from tax?				
I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.					
Name of Internal Audit Officer:			Signature:		
Rank:			Date:		
I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).					
Name of Head of Internal Audit Unit:			Signature:		
			Date:		

Checklist for Release of Funds for Capital Expenditure (CAPEX) e.g. road construction, sea defense, office building, school building etc.

Nature Of Request:					
Amount:					
Sn.	Description	Yes	No	N/A	Ref. Page
1	Is the contract agreement attached?				
2	Is the award of contract letter attached?				
3	Is there any advance mobilization clause in the contract document?				
4	Is there any bank/insurance guarantee attached to the request?				
5	Has the Interim Payment Certificate (IPC) been properly endorsed?				
6	Is the request in the approved budget of the MDA?				
7	Has commitment authorization been issued?				
8	Has the Contract/Contract sum been extended/varied?				
9	If extended/varied, has it been approved by appropriate Tender Review Board?				
10	If the contract is denominated in foreign currency, was it approved by MoF?				
11	Has payment been requested for by the executing company?				
12	Has the accuracy of the amount being paid been ascertained?				
13	Is the transaction exempted from tax?				
14	If yes, is there any evidence that this transaction is exempted from tax?				
I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.					
Name of Internal Audit Officer:			Signature:		
Rank:			Date:		
I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).					
Name of Head of Internal Audit Unit:			Signature:		
			Date:		

Checklist for Release of Funds: Land Compensation

Nature of Request:

Amount:

Sn.	Description	Yes	No	Na	Ref Page
1	Has the Instrument of Acquisition been attached?				
2	Is the Instrument of Acquisition Number indicated?				
3	Does the request indicate the dimensions/hectare of the land?				
4	Is the rightful owner(s) identified and indicated?				
5	Has the value of the land been assessed by the Valuation Division of Land Commission?				
6	Is the assessed value indicated?				
7	Is the holder of the Power of Attorney attached?				

I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.

Name of Internal Audit Officer:	Signature:
Rank:	Date:

I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).

Name of Head of Internal Audit Unit:	Signature:
	Date:

Checklist for Release of Funds for Judgement Debt

Nature Of Request:					
Amount:					
Sn.	Description	Yes	No	Na	Ref Page
1	Is the Suit No. indicated?				
2	Is the Judgment attached?				
3	Is there any covering letter from the Attorney-General's Office?				
4	Has the Legal Division expressed its opinion?				
5	Is there any evidence of stay of execution?				
6	Is the beneficiary indicated?				
7	Has the amount involved been indicated?				
8	Has the request been approved by Management for processing?				
I certify that the relevant request(s) has/have been assessed using the above checklists and the answers to the questions reflect the substance of the supporting documentation.					
Name of Internal Audit Officer:			Signature:		
Rank:			Date:		
I certify that I have cross-checked the responses to the questions on this checklist and endorse the Officer's certification and hereby recommend for payment, bearing in mind the applicable sanctions under section 96 of the PFM Act 2016, (Act 921).					
Name of Head of Internal Audit Unit:			Signature:		
			Date:		

Appendix IV: Key Policy Initiatives

1. Big Push (Infrastructure)
2. Healthcare (NHIS, Free Primary healthcare, MahamaCares)
3. District Assemblies Common Fund (DACF)
4. Education (Free SHS, No Stress Fees, No Fees for PWDs, Sanitary Pads)
5. Social Protection (LEAP, School Feeding, Capitation Grant)
6. Road Maintenance Trust Fund
7. Agriculture for Economic Transformation
8. Support for Disaster Victim (Akosombo, Tidal Waves)
9. National Apprenticeship
10. Ghana Gold Board (GOLDBOD)
11. National Coders
12. Adwumawura
13. Assembly Members' Allowance
14. Women's Development Bank
15. 24-hour Economy and Accelerated Export Development Programme
16. Modernisation, mechanisation, fisheries and aquaculture development, and the development of the agriculture value chain.

Appendix V: PFM Commitment Control Compliance Checklist

NAME OF INSTITUTION:

DETAILS OF PROCUREMENT (describe briefly)

DATE:

A. TO BE COMPLETED FOR ALL PROCUREMENTS
 COMMITMENT CONTROL COMPLIANCE ITEMS

S/N	COMMITMENT CONTROL COMPLIANCE ITEMS	Yes	No	Not applicable	Remarks (if any)
-----	-------------------------------------	-----	----	----------------	------------------

1. Purchase Order (PO) generated from GIFMIS (Ghana Integrated Financial Management Information System)

- | | | | | | |
|-----|--|---------|----|----------------|--|
| 1.1 | Has a purchase order generated from the GIFMIS been issued prior to the award of contract? | Yes | No | Not applicable | |
| 1.2 | Indicate the GIFMIS-generated Purchase Order number and date. | P/O No. | | P/O Date | |

- 1.3 For Works, indicate the approved certificate date

2. Procurement Requirements

- | | | | | | |
|-----|--|-----|----|--|--|
| 2.1 | For procurements that need the approval of the Public Procurement Authority Board or the Central Tender Review Committee, has Commitment Authorisation (CA) been obtained from the Minister before commencing the procurement? | Yes | No | | |
|-----|--|-----|----|--|--|

CA No:

Date:

No

Ref. No.

- 2.2 Indicate the Commitment Authorisation Number:

Yes

Date

- 2.3 Was the procurement conducted through GHANEPS?

- 2.4 State the system-generated GHANEPS Number and Date.

- 2.5 Has the contract been reviewed by a Legal officer?

- 2.6 Is there an advance mobilization clause in the contract:

- 2.7 If yes to 2.6 above, is the advance mobilization limited to not more than 15% of the contract sum?

- 2.8 If yes to 2.6 above, has the contract provided for the submission of a bank guarantee prior to payment of advance mobilization?

- 2.9 Has the contract provided for interest on delayed payment?

- 2.10 If yes, is the interest computed on a simple interest basis?

3. Evidence of Tax Compliance			
3.1	Have all applicable taxes been appropriately computed and applied?	Yes	No
4. Multi-Year Project/Procurement			
4.1	Will the related agreement commit the government for more than one financial year or result in a contingent liability?	Yes	No
4.2	If yes to 4.1 above, has written approval been obtained from the Minister for Finance?	Yes	No
4.3	If yes to 4.1 above, has Authorisation been obtained from Parliament for the multi-year Expenditure-commitment as part of the annual budget?	Yes	No
B. TO BE COMPLETED FOR ALL INVESTMENT PROJECTS (in addition to (A) above)			
5.1	Has a feasibility study been undertaken for the investment project?	Yes	No
5.2	Has project appraisal been conducted for the investment project?		
5.3	Has Seal of Quality been obtained from the Minister in relation to all investment projects?	Yes	No
5.4	For single sourced procurement of investment projects, has a value for money assessment been undertaken?	Yes	No
5.5	Has funding for the project been secured and ring-fenced?		
5.6	Other Comments:		

C. CERTIFICATION BY INTERNAL AUDIT

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:

Rank:

Date:

I certify that I have cross-checked the responses to the questions on this checklist and **endorse / do not 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:

SIGNATURE &

STAMP

DATE

NAME OF HEAD OF INTERNAL AUDIT UNIT

