



REPUBLIC OF GHANA

MINISTRY OF FINANCE

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Date.....29th.....AUGUST, 2025

CIRCULATION OF THE 2026-2029 BUDGET PREPARATION GUIDELINES


Pursuant to Article 179(1) of the 1992 Constitution, Section 20(1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 20 (3) of the Public Financial Management Regulations, 2019 (L. I. 2378), the 2026-2029 Budget Preparation Guidelines is circulated, to Honourable Ministers, MMDCEs, Heads of Institutions, Chief Directors, Coordinating Directors and members of the Budget Committees, for adherence.

2. As stated in the 2025 Budget Statement and Economic Policy of Government, a number of reforms are being implemented to improve quality and efficiency in public spending as well as rationalising expenditure to spur growth. This forms part of the broad agenda to contain public expenditure and bring public finances back on a sustainable path.
3. Consequently, the expenditure ceilings allocated to Covered Entities for the 2026-2029 medium-term are aligned with the above-mentioned fiscal policy objectives. Accordingly, Principal Account Holders, Principal Spending Officers and their respective Budget Committees are to ensure that budget proposals are contained within the expenditure ceilings provided in the guidelines.
4. As part of processes towards the preparation of the 2026-2029 Budget, the Ministry of Finance will organise a Production Workshop and Budget Hearings for all covered entities as indicated in the Budget Preparation Guidelines.
5. Covered Entities are reminded that, due to exigencies of time, the schedule for Budget Hearings should be strictly adhered to, as there will be no opportunity for rescheduling Hearing dates or time.
6. Principal Spending Officers are, hereby, required to ensure strict adherence to the directives outlined in the Guidelines and submit all correspondence with respect to the development of the 2026 Budget to bdru@mofep.gov.gh, five (5) working days prior to your respective scheduled engagement.
7. Thank you.


DR. CASSIEL ATO FORSON, MP
MINISTER FOR FINANCE

ALL SECTOR MINISTERS
ALL REGIONAL MINISTERS
HEADS OF INSTITUTIONS
ALL MMDCEs

Cc: H. E. The President, Jubilee House
H. E. The Vice President, Jubilee House
The Chief of Staff, Jubilee House
The Hon. Deputy Minister, MoF
The Director-General, NDPC
The Head of Civil Service
The Head of Local Government Service
The Auditor-General
The Dir.-Gen., Internal Audit Agency
The Controller and Acct.-General
All Chief Directors
The Coordinating Director, MoF
The Director of Budget, MoF
All Heads of Departments / Agencies
All Regional Coordinating Directors
All Regional Budget Analysts
All Regional Econ. Planning Officers
All District Coordinating Directors



2026-2029 Budget Preparation Guidelines



2026-2029 Budget Preparation Guidelines

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Acronyms and Abbreviations

AAP	Annual Action Plan
ABFA	Annual Budget Funding Amount
BOST	Bulk Oil Storage and Transportation Company Limited
CAPEX	Capital Expenditure
CoA	Chart of Accounts
Cocobod	Cocoa Board
DACF	District Assemblies Common Fund
DACF-RFG	District Assemblies Common Fund-Responsive Factor Grant
DMTDP	District Medium-Term Development Plan
DPs	Development Partners
ESG	Environmental, Social, and Governance
ESLA	Energy Sector Levies and Accounts
FLG	Foreign Loans and Grants
GETFund	Ghana Education Trust Fund
GHANEPS	Ghana Electronic Procurement System
GIADec	Ghana Integrated Aluminium Development Corporation
GIFMIS	Ghana Integrated Financial Management Information System
GIIF	Ghana Infrastructure Investment Fund
GoG	Government of Ghana
GRIDCO	Ghana Grid Company Limited
IGF	Internally Generated Fund
IMF	International Monetary Fund
KPIs	Key Performance Indicators
LEAP	Livelihood Empowerment Against Poverty
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCDs	Metropolitan, Municipal and District Coordinating Directors
MMDCEs	Metropolitan, Municipal and District Chief Executives
MoF	Ministry of Finance
MoU	Memorandum of Understanding
MPs	Members of Parliament
MTDP	Medium-Term Development Plan
MTEF	Medium-Term Expenditure Framework
NACAP	National Anti-Corruption Action Plan
MTNDPF	Medium-Term National Development Policy Framework
NDCs	Nationally Determined Contributions
NTR	Non-Tax Revenue
OCC	Official Creditor Committee
PBB	Programme Based Budgeting
PC-PEG	Post COVID-19 Programme for Economic Growth
PCs	Public Corporations
PFM	Public Financial Management
PIM	Public Investment Management
PIPs	Public Investment Plans

PO	Purchase Order
PoP	Portfolio of Projects
PPA	Public Procurement Authority
PPPs	Public-Private Partnerships
RCCs	Regional Coordinating Councils
RIAP	Revenue Improvement Action Plan
RIB	Regional Integrated Budget
SDGs	Sustainable Development Goals
SHS	Senior High School
SOEs	State-Owned Enterprises
SoQ	Seal of Quality
UNICEF	United Nations International Children's Emergency Fund
WASH	Water, Sanitation and Hygiene

SECTION ONE: INTRODUCTION

1. Pursuant to Article 179(1) of the 1992 Constitution of Ghana, Section 20 of the Public Financial Management Act, 2016 (Act 921) as amended by Act 1136 (2025), and Section 122 of the Local Governance Act, 2016 (Act 936), the 2026–2029 Budget Preparation Guidelines is hereby issued to guide Covered Entities in the preparation of their budgets.
2. In line with Government of Ghana’s commitment to transparency, mutual accountability, and sound public financial management, all Covered Entities are reminded of their obligations under the following frameworks:
 - The **Public Financial Management Act, 2016 (Act 921)**, which outlines responsibilities for managing public funds, assets, and liabilities within a sustainable macroeconomic framework;
 - The **Public Procurement (Amendment) Act, 2025 (Act 1139)**, which mandates written authorisation from the Minister for Finance for all government-funded procurements to ensure budgetary discipline and prevent unauthorized financial commitments; and
 - The terms of **Ghana’s programme with the International Monetary Fund (IMF)** under the Extended Credit Facility, emphasises fiscal transparency, accountability, and prudent financial management as key pillars of economic reform.
3. The Budget Guidelines present:
 - Government policy priorities for the medium-term;
 - processes, instructions and procedures for budget preparation;
 - Medium-Term Expenditure Ceilings; and
 - standardised templates for the preparation of the Budget.
4. Principal Account Holders, Principal Spending Officers, and their respective Budget Committees are required to ensure full compliance with all directives outlined in the Budget Preparation Guidelines

Focus of the 2026 Budget and the Medium-Term

5. For the 2026-2029 Medium Term, Government will prioritise the following:
 - reducing hardships;
 - ensuring macroeconomic stability including bringing down inflation to tolerable levels and stabilising the exchange rate;
 - restoring fiscal and debt sustainability;
 - implementing bold and ambitious structural reforms;
 - restoring investor confidence;
 - building a strong foundation for inclusive and sustainable economic growth whilst protecting people with low incomes and the vulnerable;
 - implementing revolutionary and transformational policies to create sustainable, decent, and well-paying jobs; and
 - restoring good governance and fighting corruption.

6. For the 2026 financial year, Government will continue to:
- implement key government social intervention programmes such as No-Fees-Stress initiatives (No academic fee policy for all first year students in public tertiary institutions), distribution of free sanitary pads to female students in primary and secondary schools, free tertiary education for Persons With Disabilities (PWDs), Livelihood Empowerment Against Poverty (LEAP), Capitation Grant, alignment of the Free SHS programmes to the GETFund, Ghana School Feeding Programme, Free Primary Healthcare, the Ghana Medical Care Trust (MahamaCares) amongst others;
 - implement the 'Adwumawura' programme, National Apprenticeship Programme, establishment of the Women's Development Bank, Digital Job Initiatives (one million coders programme), as well as pursue other growth interventions including promoting entrepreneurship to support private sector development;
 - implement the 'Big Push' initiative and other ongoing infrastructural projects, in roads, energy, water and sanitation, health, education and housing;
 - implement the 24-hour Economy and Accelerated Export Development Programme;
 - implement the Agriculture for Economic Transformation Agenda (AETA) which includes the Feed Ghana Programme, the Ghana Grains Development Project, the Vegetable Development Project and the 'Nkoko Nkitinkiti' initiative; and
 - improve agricultural productivity through modernisation, mechanisation, fisheries and aquaculture development, and the development of the agriculture value chain.

SECTION TWO: MACROECONOMIC DEVELOPMENTS AND OUTLOOK

Recent Macro Economic Developments

Summary of Global Economic Development

7. According to the April 2025 edition of the International Monetary Fund's (IMF) World Economic Outlook report, the United States has announced and implemented a series of new tariff measures, which have been met with countermeasures from its trading partners. As a result, the US now faces near-universal tariffs, bringing effective tariff rates to levels not seen in a century. This rapid escalation of trade tensions combined with extremely high levels of policy uncertainty is expected to significantly impact global economic activity.
8. Global GDP growth is therefore, projected to drop to 2.8 percent in 2025 and 3 percent in 2026—down from 3.3 percent for both years in the January 2025 WEO Update. This decline is predicated on rising oil prices and trade policies, including tariffs on Canada and Mexico, the initial wave of tariffs on China, reactive measures from Canada and China, as well as sector specific tariffs on steel and aluminium.

Summary of Domestic Economic Development

9. On the domestic front, Ghana's economy has made significant progress, with clear and tangible signs of recovery and stability. The macroeconomic environment has improved considerably, supported by prudent policy measures, improved investor confidence, and a rebound in key economic indicators.
10. Real GDP growth for the first quarter improved to 5.3 percent, up from 4.9 percent in the same period of 2024, the highest Q1 growth since 2020. Growth was driven by the agriculture sector (6.6%), services (5.9%), and industry (3.4%). The ICT sub-sector led services with 13.1 percent growth, while manufacturing posted 6.6 percent growth. Non-oil GDP expanded by 6.8 percent in Q1 2025 compared to 4.3 percent in Q1 2024, the highest non-oil growth since 2018. The Business and consumer confidence indices also improved to 102.2 and 103.6 respectively in April 2025, up from 92.6 and 87.7 in April 2024.
11. Headline inflation declined significantly to 13.7 percent in June 2025 from 23.8 percent in December 2024. Food inflation dropped to 16.3 percent from 27.8 percent, and non-food inflation declined to 11.4 percent from 20.3 percent. Inflation for locally produced goods fell to 14.0 percent, and imported inflation declined to 12.5 percent. Producer price inflation decreased from 26.1 percent to 5.9 percent.

12. Interest rates declined significantly across the board, with the 91-day and 182-day Treasury bill rates dropping to 10.3 percent and 12.4 percent respectively as of 4th August 2025 from 27.7 percent and 28.4 percent in December 2024. The 364-day bill rate dropped to 13.2 percent. The average lending rate declined to 27.0 percent and the Ghana Reference Rate to 24.0 percent. The Monetary Policy Committee reduced the Monetary Policy Rate from 28 percent to 25 percent at its July sitting.
13. The Ghana Cedi appreciated significantly against major trading currencies in the first seven months of 2025. As of 1st August 2025, the cedi had appreciated by 40.0 percent against the US dollar, 32.3 percent against the British pound, and 25.6 percent against the euro. This compares to a depreciation of 20.5 percent, 20.6 percent, and 18.6 percent respectively over the same period in 2024. The gains were supported by strong fiscal consolidation, tight monetary policy, improved reserves, positive market sentiment, and IMF programme progress. Gross International Reserves rose to US\$11.12 billion (4.8 months of import cover) in June 2025 from US\$8.98 billion (4.0 months) in December 2024.
14. Implementation of the 2025 Budget in the first half of the year shows a significant improvement in fiscal balances underpinned by strong fiscal discipline, tighter commitment control and robust revenue performance despite marginal shortfalls under some revenue types. Total Revenue and Grants of GH¢99.3 billion (7.1% of GDP), 3.2 percent below target, while Total Expenditures amounted to GH¢109.7 billion (7.8% of GDP), 14.3 percent below budget. These developments resulted in the following fiscal balances:
 - the primary balance on a commitment basis, (the fiscal anchor) as at end of June 2025 recorded a surplus of 1.1% of GDP, surpassing the targeted surplus of 0.4% of GDP;
 - on cash basis, the primary balance was a surplus of 0.7 percent of GDP against a target deficit of 0.2 percent of GDP;
 - the overall fiscal balance (commitment) was a deficit of 0.7% of GDP, better than the deficit target of 1.8% of GDP; and
 - on a cash basis, the overall fiscal balance (cash basis) was a deficit of 1.1 percent of GDP against a target deficit of 2.4 percent of GDP.

Medium-Term Macroeconomic Framework

15. Ghana's medium-term macroeconomic outlook and prospects remains positive and favourable.
 - Real GDP growth is projected to increase from 4.0 percent in 2025 to 5.0 percent in 2026 and beyond;
 - The primary balance on a commitment basis is programmed to remain in surplus at no less than 1.5 percent of GDP in 2026 and the medium term;

- Public debt is expected to remain at a sustainable trajectory with the present value of public debt to GDP ratio reducing to 55% by end 2028;
 - End-period inflation is projected to remain within the 8 ± 2 percent target band from 2026 and throughout the medium term;
 - Gross International Reserves are expected to cover at least 3.0 months of import cover in 2025 and the medium-term.
16. These will be achieved through a sustained drive for strong and ambitious structural reforms, consistent with Ghana's medium-term policy objectives and supported by ongoing reform commitments under the IMF-supported programme. The focus remains on promoting inclusive economic growth, ensuring fiscal and debt sustainability, strengthening public financial management, enhancing efficient public service delivery, and advancing good governance.
17. Government will aggressively pursue the following key initiatives over the medium-term:
- the implementation of the 'Big Push' agenda;
 - the Digital Jobs Initiative;
 - the Agriculture for Jobs programme;
 - the Rapid Industrialisation for Jobs Programme;
 - increase in large-scale mining output in the medium-term;
 - increased foreign investor confidence resulting from stability in the macroeconomy;
 - implementation of the Ghana local economic development policy and enhanced private sector participation in industrial growth; and
 - expected growth in intra-African trade under the African Continental Free Trade Area (AfCFTA).

Disbursement Limit on Multilateral and Bilateral Project Loans

18. As part of plans to remain within the debt limits under the IMF-ECF programme, disbursements on project loans are strictly capped at US\$300.0 million from multilateral sources and US\$250.0 million from bilateral sources.
19. The Ministry of Finance in May 2025 submitted the following 24 projects as a priority to the OCC and the IMF to accommodate the US\$250 million annual disbursement ceiling:
- New Bridge Across the Volta River at Volivo
 - Construction of the Tema-Aflao Road Project- Phase 1;
 - Tema Motorway Roundabout, through Ashaiman Roundabout to Atimpoku;
 - Construction of 14 Pedestrian Bridges;
 - Kumasi Roads and Drainage Extension;
 - Paa Grant Interchange and Sekondi/Takoradi Township Roads- Phase 1;
 - Rehabilitation of Dome-Kitase Road;
 - Obetsebi Lamptey Interchange- Phase 2;

- Bolgatanga-Bawku-Pulimakom Road;
 - PTC Roundabout Interchange Project at Takoradi;
 - Construction of Drinking Water Facilities in Wenchi;
 - Sekondi-Takoradi Water Supply;
 - Modernisation of Komfo-Anokye Teaching Hospital;
 - Construction of Central Medical Stores in Tema;
 - Effia Nkwanta Regional Hospital in Takoradi;
 - Bolgatanga Regional Hospital;
 - Establishment of the University of Environment and Sustainable Development at Bunso;
 - Establishment of 9 State of the Art Technical and Vocational Education Training Centres;
 - Integrated E-Learning Laboratories in Senior High Schools;
 - Expansion and Development of Existing Senior High Schools;
 - Renewable Energy Programme: Pilot Photovoltaic System;
 - Renewable Energy and Energy Efficiency Programme;
 - Construction of the Takoradi Market; and
 - Kumasi Central Market Phase 2.
20. As a result, Covered Entities are to prepare their 2026 budget with disbursement projections on the above-mentioned projects. Covered Entities are to note that there will be no scope enhancement on any of the priority projects.

Limits on Newly Contracted or Guaranteed External Debt by the Central Government or Public Entities

21. Covered Entities and State-Owned Enterprises are to note that pursuant to the IMF supported Programme, the following guidelines apply:
- **Limit on Contracting New Non concessional loans:** A limit of US\$70 million (in present value terms) on contracting new non-concessional loans applies to Central Government, all Covered Entities and SOEs for 2026;
 - **Guarantee Prohibition:** The Government will not issue any guarantee in 2026;
 - **Borrowing Approval:** In accordance with the Public Financial Management Act, 2016 (Act 921), Covered Entities and SOEs require written approval from the Minister for Finance before initiating any new borrowing.
 - Covered Entities must not sign any MoU/framework agreement, requiring financial commitment by Government without the explicit approval of the Minister for Finance.
 - In accordance with the Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080), as amended, all Covered Entities are required to pay a non-refundable Credit Risk Assessment fee of 0.01% of the amount requested for approval; and
 - **External Debt Financing:** All external debt financing shall be exclusively allocated to infrastructure and self-financing projects.

Prohibition on Contracting Collateralised Debt by GoG and Public Entities

22. To mitigate fiscal risks and support effective fiscal consolidation, the government has imposed a zero-ceiling policy on all collateralised borrowing against revenue streams or other assets by Covered Entities and State-Owned Enterprises including:
- Tema Oil Refinery;
 - Ghana National Petroleum Company;
 - Ghana National Gas Company;
 - Volta River Authority;
 - Electricity Company of Ghana;
 - Ghana Grid Company Limited (GRIDCO);
 - Ghana Water Company Limited;
 - Ghana Infrastructure and Investment Fund (GIIF);
 - Ghana Education Trust Fund (GETFund/Daakye);
 - Energy Sector Levy Act (ESLA) PLC;
 - Ashanti Gold Corporation;
 - Cocobod (excluding annual syndicated loan);
 - Ghana Integrated Aluminium Development Corporation (GIADEC);
 - Bulk Oil Storage and Distribution (BOST); and
 - The Ghana Gold Board (Goldbod)
23. This restriction applies to all forms of collateralised debt, ensuring that public entities safeguard revenue streams and asset values, thereby reinforcing Ghana's fiscal consolidation efforts.

SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2026-2029 BUDGET

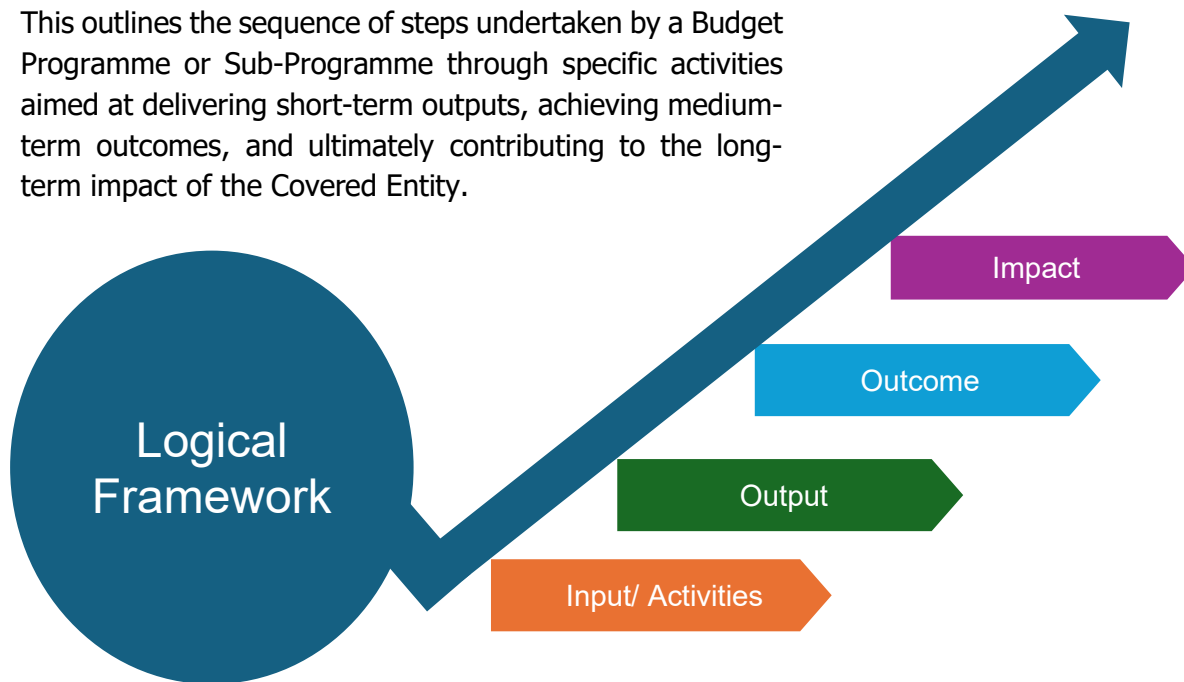
Programme Based Budgeting (PBB)

25. The 2026-2029 budget estimates will be developed in Programme Based Budgeting (PBB) format, pursuant to Article 179(2)(a) of the 1992 Constitution.
26. Covered Entities must ensure their budget programmes clearly demonstrate a direct linkage to service delivery. Each programme and sub-programme should include output indicators that are explicitly aligned with expected outcomes and the relevant policy objectives, in accordance with the results framework as shown in Figure 1.

Figure 1: PBB Logical Framework for Budget Programmes

Logical Framework

This outlines the sequence of steps undertaken by a Budget Programme or Sub-Programme through specific activities aimed at delivering short-term outputs, achieving medium-term outcomes, and ultimately contributing to the long-term impact of the Covered Entity.



27. Covered Entities are reminded to maintain their existing Programme Structures. Any Entity seeking to modify its Programme Structure must submit a formal written request to the Minister for Finance for consideration.

Structure of Programme Based Budget(PBB) Documents

28. PBB documents of Covered Entities should be presented in four main parts:

Part A (Strategic Overview)

29. This part should cover the broad strategic overview of the Covered Entity, showing a clear linkage between the policy objectives adopted from the Medium-Term National Development Policy Framework (MTNDPF), and their key performance indicators to improve service delivery.

30. Part A should, therefore, be organised as follows:

- Adopted Policy Objectives in the MTNDPF;
- Goal of the Covered Entity;
- Core Functions;
- Policy Outcome Indicators and Targets (as shown in Table 1);
- Expenditure Trend (January 2023 to December 2024);
- 2025 Budget Expenditure Performance - January to September (summarised in a tabular form as shown in Table 2); and
- Key Achievements for 2025 (include pictures, if any).

Table 1: Policy Outcome Indicators and Targets

Outcome Indicator	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value

Table 2: 2025 Budget Expenditure Performance by Economic Classification (Jan-Sept.)

Expenditure Item / Funding Source	2025 Approved Budget	Releases (End –Sept 2025)	Actual Expenditure	Variance 1	Variance 2
	A	B	C	D=A-B	E=B-C
Compensation of Employees					
GoG					
IGF					
Goods & Services					
GoG					
IGF					
Foreign Loans and Grants (FLG)					
CAPEX					
GoG					
IGF					
Foreign Loans and Grants (FLG)					
Total					

Part B (Budget Programmes and Sub-Programmes)

31. This part of the PBB should focus on the implementation of Government policies through Budget Programmes and Budget Sub-Programmes. It should also provide information on performance indicators and targets for Budget Programmes and Sub-Programmes.
32. **Budget Programmes and Sub-Programmes:** Covered Entities should provide a brief narrative of the objective, major services and activities undertaken to deliver Budget Programmes and Sub-Programmes. It should also contain information on staff strength, source of funding and organisational entities delivering the Budget Programme or Sub-Programme.
33. **Key Performance Indicators (KPIs):** Based on the implementation of the appropriate standardised operations and projects, KPIs should be presented with targets that directly measure the delivery of the stated outputs. Covered Entities should provide actuals for the previous years (2024-2025) as well as projections for 2026-2029 medium-term as shown in Table 3. Covered Entities should ensure a linkage between their operations and projects, results statements and their Budget Programme and Sub-Programme objectives.

Table 3: Output Indicators and Targets

Main Output	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				

Part C (Financial Information)

34. This part should present the Covered Entity's estimates by Budget Programmes and Sub-Programmes as well as economic classification. Covered Entities should provide reports generated from the GIFMIS Budget Module (Hyperion) after costing the Budget Programmes and Sub-Programmes.

Part D (Approval of Projects)

35. This section of the Programme-Based Budget document outlines the list of approved projects to be entered into the Public Investment Management System (PIMS) and implemented over the medium term, in accordance with the attached template in Appendix 10.
36. Soft copies (pdf) of PBB documents for 2025 and previous years are on the Ministry of Finance website (www.mofep.gov.gh) for ease of reference. MS Word versions of the PBB documents will be made available upon request through bdru@mofep.gov.gh. Covered Entities are expected to review the narratives of their respective Budget Programmes and Sub-Programmes as well as Key Performance Indicators.

Budgeting for Compensation of Employees

37. Covered Entities are to take note of the following when budgeting for Compensation of Employees (CoE):
- Use the appropriate Chart of Account (CoA) codes;
 - Use the appropriate Salary Structure as applies to respective Institutions/Departments or Agencies;

- Budget according to current Covered Entity's staff establishment levels;
 - Make provisions for Categories 2, 3 and 4 Allowances in line with the revised Administrative Rules and Procedures for Implementing Categories 2 & 3 Allowances as well as the approved Schedule for Category 4 Allowances in the Public Service; and
 - Where applicable, provisions must be made for institution specific allowances that are not captured under (d) above
38. Hard copies of the following inputs are to be submitted to the Budget Office by Covered Entities, 5 working days to their scheduled 2026-2029 Budget Hearing and softcopies sent to bdru@mofep.gov.gh and EBaffour-Awuah@mofep.gov.gh:
- Payroll data using tables provided in Appendix 5A;
 - Plans for promotion and their cost implications on the budget;
 - Unutilised financial clearance and associated cost implication on the 2026 CoE budget;
 - Institutions with IGF staff are required to provide information using the template provided as Appendix 5B;
 - Assessment of the fiscal impact associated with the creation of new agencies or changes in institutional structure (e.g. transitioning from a Department/Agency/Secretariat to an Authority).

Budgeting for Recruitment and Replacement

39. Pursuant to Section 25(5) of the Public Financial Management Act (PFM) Act, 2016 (Act 921), all Covered Entities are required to obtain financial clearance before engagement of staff (i.e. recruitment or replacement).
40. Covered Entities must submit a list of separated staff (i.e. staff who retired, resigned or died, etc.) in the 2025 fiscal year, as well as staff who will retire during the 2026 financial year using the template provided in the schedule of allowances.

Wage Policy Alignment

41. In line with Government's fiscal consolidation agenda and public sector wage policy, the following directives must be noted in the preparation of the 2026 budget:
- SOEs and PCs are to note that the moratorium on annual adjustment remain in effect and should be strictly adhered to. Accordingly, salary and staffing levels are capped at the current 2025 levels.
 - Where additional staffing is considered essential for enhancing revenue generation, a comprehensive justification must be submitted separately and presented during the relevant Budget Hearing.

Budgeting for Goods and Services

42. Covered Entities are required to prepare their budgets using the Chart of Accounts (CoA) and within the expenditure ceilings outlined in the Appendices. Priority should be given to essential expenditures, including the following:
- **Utilities:** This includes electricity, water, telephone, and internet services.
 - **Subscription Payments and Contributions:** Covering both local and international obligations.
 - **Property Rates and Rent:** All applicable charges related to property occupancy and use.
 - **Budget Committee activities:** This includes activities covering budget preparation, implementation and reporting.
 - **Foreign travels:** All foreign travel expenses including medical evacuation.
 - **Monitoring of ongoing projects:** Adequate allocation required to support monitoring of ongoing projects to get value for money.
 - **Fuel** lifting by the Security Services
 - **Food and Ration** for the Security Services

Subscriptions

43. As part of efforts to establish a comprehensive overview of subscription-related expenditures, Covered Entities are required to submit to the Ministry of Finance (MoF) a list of all active local and international agreements that involve annual subscription payments using the template provided in Appendix 8.
44. Each submission must include a clear justification for maintaining the respective association or membership. This information will be used to guide and prioritise the payment of annual subscriptions in line with budgetary constraints and policy considerations.

Judgement Debt

45. Covered Entities must make adequate budgetary provisions for judgement debt and other contingent liabilities that may arise in the 2026 fiscal year. Covered Entities are also required to submit to the Ministry of Finance (MoF) a list of existing and potential judgement that are likely to crystalise.

Budgeting for Capital Expenditure (CAPEX)

46. In accordance with the Public Financial Management (Public Investment Management) Regulations, 2020 (L.I. 2411), Covered Entities are mandated to prepare and update their Public Investment Plans (PIPs) in line with the medium-term capital expenditure ceilings.
47. These plans must be developed through a structured process that includes project identification, appraisal, budgeting, and integration into the Ghana Integrated Financial Management Information System (GIFMIS).

48. The Regulations emphasise that only investment projects included in the approved Public Investment Plan may be budgeted for, thereby ensuring consistency, transparency, and fiscal discipline in capital investment planning.
49. Covered Entities shall determine their medium-term Public Investment Plan (PIP) allocations in line with the approved capital expenditure ceilings. They must ensure that funding allocations for both the 2026 fiscal year and the medium-term remain within their respective CAPEX budget limits. Covered Entities must also ensure that their capital expenditure (CAPEX) budgets include provisions for soft CAPEX items such as furniture, computers, vehicles, and other essential equipment.
50. Covered Entities that received commencement authorisation for the procurement of goods, works, or other capital expenditures, and anticipate delays in completing the procurement process before the end of the fiscal year, must ensure that adequate budgetary provisions are made in the 2026 fiscal year to cover the associated expenditures.
51. Covered Entities are to note that all government contracts awarded must be denominated in Ghana Cedis, irrespective of the source of funding.

Prioritisation and Selection Criteria for the 2026 Public Investment Plan (PIP) and Budget

52. Covered Entities must prioritise projects from their Portfolio of Projects (PoP) for inclusion in the Public Investment Plan (PIP) based on the following criteria:
 - Fully completed projects with outstanding payment obligations;
 - Projects that are at least 75% complete and require funding for completion;
 - Projects requiring counterpart funding to unlock external or donor contributions;
 - Projects needing complementary works, equipment, or minor expansions to become fully operational and fit for purpose.
53. Pipeline projects that have not received the Minister's Seal of Quality at the time of budget preparation must be **excluded** from the Public Investment Plan (PIP).
54. The finalised Public Investment Plan (PIP) must be formally endorsed by Honourable Ministers and Heads of Institutions and submitted to the Public Investment and Asset Division (PIAD). This endorsed PIP will serve as the basis for discussions during the budget hearings.

Budgeting for Public-Private Partnerships (PPPs)

55. In accordance with the Public Financial Management Act, 2016 (Act 921) and the Public Private Partnership Act, 2020 (Act 1039), Covered Entities are required to engage the Public Investment and Assets Division (PIAD) of the Ministry of Finance for technical guidance in the development and implementation of Public Private Partnership (PPP) projects.
56. All Covered Entities that have entered into PPP agreements with private sector partners must identify, estimate, budget for, and report on all fiscal commitments and contingent liabilities arising from such projects.
57. Additionally, Covered Entities must ensure that any form of government support related to PPP projects is properly programmed within their medium-term budget ceilings.

Budgeting Guidelines for State-Owned Enterprises and Public Corporations

Compliance with Financial Regulations

58. State-Owned Enterprises (SOEs) and Public Corporations (PCs) must reference and comply with the provisions outlined in Regulations 193 to 206 of the Public Financial Management Regulations, 2019 (L.I. 2378) that provide the framework for financial planning, reporting, and accountability within public entities.

Participation in Budget Hearings: Requirements for SOEs and PCs

59. All Covered Entities, including Chief Executives of State-Owned Enterprises (SOEs) and Public Corporations (PCs), are required to participate in the Budget Hearings together with their supervising sector Ministries. To ensure effective engagement, SOEs and PCs must submit the following documents and information in advance:
 - Details of Government Guarantees, or other forms of support received in 2024 and 2025;
 - Projections of Government Guarantees, or support expected in 2026;
 - Audited Financial Statements for the 2024 financial year and Management Accounts covering January to June 2025;
 - A Strategic Plan for 2026, outlining financial targets, performance indicators, and key capital investment projects;
 - An Annual Financial Plan for 2026; and
 - Projected dividend payments to the Government for the 2025 and 2026 financial years.

CAPEX Documentation Requirements for Budget Hearings

60. Covered Entities are requested to submit the following documentation to support discussions on capital expenditure (CAPEX) during the Budget Hearings:

- The Public Investment Plan (PIP), using the prescribed template in Appendix 9. The PIP should consist of:
 - Ongoing projects prioritised from the entity's Portfolio of Projects (PoP);
 - New projects that have been duly prepared, appraised, assigned project codes, and issued with a Seal of Quality (SoQ), irrespective of their funding source; and
 - Details of all outstanding commitments and claims
61. These documents should be submitted to the Budget Office and soft copies sent to Bdru@mofep.gov.gh and EBotchey@mofep.gov.gh.

MDA Non-Tax Revenue / Internally Generated Funds (NTR/IGF) Projections

NTR/IGF Projections

Collection, Deposit and Retention of Government Revenue

62. Article 175 of the 1992 Constitution of Ghana defines Public Funds as comprising the Consolidated Fund, the Contingency Fund, and any other public funds established by or under the authority of an Act of Parliament.
63. According to Section 47 (1) of the Public Financial Management Act, 2016 (Act 921), "a covered entity shall not collect or receive revenue except where the covered entity is authorised by an Act of Parliament to collect or receive the revenue".
64. Section 47(2) of the PFM Act, 2016 (Act 921), stipulates that the revenue collected or received by a covered entity under subsection (1) shall
- be paid into and form part of the Consolidated Fund;
 - be receivable into a public fund; and
 - be receivable into a public fund established for a specific purpose, where authorised by the Constitution or an Act of Parliament.
65. Section 47(3) of PFM Act, 2016 (Act 921), states that "a covered entity may retain revenue collected or received, where the revenue is in the form of a levy, license fee or administrative penalty and the covered entity is authorised through appropriation by Parliament to retain the revenue".

Guidelines for Internally Generated Funds (IGF) Projections

66. In projecting estimates of Internally Generated Funds (IGFs), Covered Entities must base their calculations on actual historical data. Specifically:
- Use the frequency or quantity of goods and services delivered over the past five years (2020–2024), along with the annualised frequency/quantity for 2025, as the baseline for each revenue item;
 - Project the frequency/quantity for each good or service for the period 2026–2029 based on this baseline; and

- Multiply the applicable fee for 2026 by the projected frequency/quantity for each year (2026–2029) to estimate the revenue to be generated.
67. The 2020 fiscal year should be treated as an outlier due to the impact of the COVID-19 pandemic and should be weighted accordingly in the analysis.
68. The projected frequency/quantity of goods and services to be delivered in 2026 must be disaggregated by month and by revenue item (type of good/service), in accordance with the format provided in Appendix 7B.
69. Covered Entities are required to submit a trend analysis of the frequency/quantity of goods and services delivered for the period 2022–2029, as outlined in Appendix 7A.
70. Where historical frequency/quantity data is unavailable, MDAs should estimate the quantity by dividing the revenue generated from each good/service by the applicable fee or rate at the time.
71. Projected IGFs must be clearly classified into two categories:
- **Amounts authorised for retention** under explicit legislative provisions (including capped retention, where applicable); and
 - **Amounts to be lodged into the Consolidated Fund**, disaggregated by revenue item and aligned with the appropriate Chart of Accounts codes.
72. Projected retention shall be categorised by the following economic classification:
- Compensation of Employees (show authorisation to pay with IGF);
 - Goods and Services; and
 - CAPEX.

IGF Indicative Ceilings

73. A breakdown of the projected Internally Generated Fund (IGF) retention for the period 2026–2029, classified by economic expenditure categories and by Covered Entity, has been provided in Appendix 7C. These figures serve as indicative ceilings to guide Covered Entities in preparing their IGF expenditure budgets.
74. Please note that these ceilings are provisional and may be revised following the annual revenue projection exercise conducted in collaboration with MDAs.

Revenue Enhancement/Enforcement Legislative Framework

75. Covered Entities are required to submit medium-term strategies to enhance Internally Generated Fund (IGF) collections. These strategies should include:
- The introduction of new revenue-generating activities; and
 - Proposals for the review and update of obsolete rates, fees, and charges.

76. Additionally, MDAs that are authorised under their enabling Acts to charge fees for services, but those whose fees are not currently captured under the Fees and Charges (Miscellaneous Provisions) Act, 2022 (Act 1080), must submit such fees to the Ministry of Finance for inclusion under the Act.
77. Covered Entities intending to rent out government-owned properties, including land and buildings, are required to obtain prior approval from the Ministry of Finance, in accordance with Section 157(1)(b) of the Public Financial Management Regulations, 2019 (L.I. 2378). Upon receiving approval, Covered Entities must include the projected proceeds from such rentals in their revenue estimates for the 2026–2029 medium term.
78. Covered Entities intending to dispose of assets such as obsolete equipment, unserviceable vehicles, and other plant and machinery through public auction must obtain prior approval from the Ministry of Finance, in accordance with Sections 157 and 158 of the Public Financial Management Regulations, 2019 (L.I. 2378). Once approved, the estimated proceeds from such disposals must be included in the Covered Entities' revenue projections and lodged into the Consolidated Fund.
79. MDAs are required to submit all necessary documentation including, projected estimates and the underlying assumptions informing their medium-term IGF projections to the Ministry of Finance at least **five working days prior** to their scheduled budget hearing. The document should be submitted to the Budget Office and soft copies sent to Bdru@mofep.gov.gh and SAdams@mofep.gov.gh.

Foreign Loans and Grants (FLGs)

Reporting Obligations under the PFM Act (Act 921)

80. All Covered Entities receiving support directly from Foreign Loans and Grants (FLGs) are required to report the details of such assistance to the Ministry of Finance, in accordance with Section 48(1) of the Public Financial Management Act, 2016 (Act 921). This includes off-budget support, which must be captured in the GIFMIS regardless of whether the funds are administered through the national budget.
81. To ensure compliance with Act 921, Covered Entities are required to provide detailed information on each Foreign Loans and Grants Project as follows:
 - Project Title
 - Total Committed Amount
 - Cumulative Disbursements to Date
 - Disbursement Projections (annually, for the project duration)
 - Project Start and End Dates
 - Project Location

- Source of Foreign Loan or Grant (Creditor or Grantor)

Classification of Off-Budget Aid

82. All Foreign Loans and Grants (FLGs) that are not reflected in the national budget must be classified as off-budget. In accordance with Section 45 of the Public Financial Management Act, 2016 (Act 921), such funds must be properly managed and reported to ensure fiscal discipline and alignment with the Government's financial policies.

Commitment Authorisation – Foreign Loans and Grants Funded Project

83. In accordance with Section 24(a) of the amended Public Procurement Act, 2025 (Act 1139), all Covered Entities are required to obtain prior written commitment authorisation from the Minister for Finance before initiating any procurement activity or related disbursement under a Foreign Loans and Grants (FLG) funded project. This legal requirement is intended to strengthen commitment control and prevent the accumulation of arrears. Covered Entities are reminded that only projects captured in the national budget will be eligible to receive commitment authorisation from the Minister.

Foreign Finance for Projects / Programmes

84. Covered Entities must ensure that all Foreign Loans and Grants (FLG) funded projects and programmes are fully captured in the Ghana Integrated Financial Management Information System (GIFMIS). Disbursements of FLGs will be processed exclusively through GIFMIS. Failure to accurately capture FLGs in the system may result in the inability to access or utilise those funds.

IMF Debt Ceiling Compliance for Project Loans

85. Ghana's Programme with the Fund requires that:
- Projections for disbursements of project loans must relate only to projects prioritised by the Ministry of Finance.
 - Total disbursement estimates must not exceed the cap provided by the Ministry of Finance for multilateral and bilateral loan projects in each financial year.
86. Covered Entities must validate their project loan forecasts with MoF prior to inclusion in budget submissions.

Statutory Funds Expenditure

87. Statutory Fund Agencies are mandated to submit copies of their annual reports and/or any other information to the Minister for Finance, in accordance with Section 5(1)(a) of the PFM Act, 2016 (Act 921).
88. In accordance with Regulation 19 of the Public Financial Management Regulations, 2019 (L.I. 2378), participation in the Budget Hearings is mandatory

for all Heads of Statutory Fund Agencies. These agencies must attend the hearings together with their respective supervising Ministries to ensure effective deliberation on the budget proposals of the individual Funds.

89. Accordingly, Fund Managers are requested to submit performance returns based on the approved allocation formula or programmed expenditures, as applicable, using the template provided in Appendix 9 (also available at www.mofep.gov.gh). Hard copies should be delivered to the Budget Office (Director of Budget, Ministry of Finance), while soft copies must be emailed to Bpemu@mofep.gov.gh.

Arrears Clearance and Prevention

90. In line with Government's commitment to strengthen public financial management and promote fiscal discipline, Covered Entities are required to incorporate specific measures for arrears prevention as part of the budget preparation process.
91. Covered Entities are required to ensure that their budget submissions are fully aligned with the provisions of the Public Financial Management (PFM) Act, 2016 (Act 921), and the PFM Regulations, 2019 (L.I. 2378). The key measures to be adhered to during the budget preparation process are outlined below:

Compliance with Commitment Control

92. To prevent the further accumulation of arrears, Covered Entities must ensure that budget proposals include only procurements and contractual commitments that can be fully funded within the fiscal year.
93. Covered Entities must prepare their respective budgets using the GIFMIS, in full compliance with the relevant provisions of the Public Financial Management (PFM) Act and Regulations. This is essential to prevent unbudgeted expenditures and to avoid committing the government beyond approved financial limits.

Cash Plans

94. To enhance cash flow forecasting, Covered Entities are required to prepare and submit their cash plans using the templates provided as Appendices 6A-6E (also available at www.mofep.gov.gh). Hard copies should be submitted to the Budget Office (Director of Budget, Ministry of Finance), while soft copies in MS Excel format must be emailed to Bpemu@mofep.gov.gh. This requirement is in accordance with Regulation 62 (2 & 3) of the Public Financial Management Regulations, 2019 (L.I. 2378).
95. Covered Entities should ensure that the cash plans are not skewed towards any month or quarter. However, entities with significant seasonal variations in their

operations and expenditures should accurately reflect these patterns in their cash plans.

96. Covered Entities will be required to update their cash plans quarterly to reflect actual allotments received and any outstanding funding needs for the year.

OTHER BUDGET PREPARATION INSTRUCTIONS

Climate change integration into budgeting

97. To align with national commitments under the Paris Agreement, the SDGs, and the Nationally Determined Contributions (NDCs), all covered entities are required to integrate climate change considerations into their budgets using the revised Climate Change Finance Tracking Tool. The tool should be used to monitor budget allocations, including grants and disbursements.
98. They are directed to use the standardized climate tagging methodology to indicate whether a programme or activity contributes to climate change mitigation or adaptation.
99. Again, entities are expected to incorporate Environmental, Social, and Governance (ESG) principles into their financial and procurement processes.

Performance indicators

100. All covered Entities should propose at least one climate-related performance indicator per programme where applicable to reduce emissions and increase climate resilient infrastructure.

Gender mainstreaming

101. Entities are also advised to budget for gender mainstreaming activities as part of their programmes. This will promote the active participation of women and marginalized groups in climate-related decision making.

Climate Change Awareness

102. All entities are encouraged to create climate change awareness through activities that inform and engage staff, communities, and the public. This includes internal sensitization efforts and outreach help build understanding of climate risks and the importance of climate action across various levels of society.

Sustainable Development Goals (SDGs)

103. The SDG targets are aligned with the Medium-Term National Development Policy Framework (MTNDPF) and the Chart of Accounts (CoA) and are tracked through the GIFMIS Budget Module (Hyperion). Covered Entities must ensure that the

appropriate SDG targets relevant to their operations are accurately selected and costed during the budgeting process.

Procurement plans

104. In furtherance of the Public Procurement Act, 2003 (Act 663), Covered Entities are required to submit their procurement plans to the Public Procurement Authority (PPA).

Anti-Corruption

105. All Covered Entities are required to include anti-corruption measures in their budgets and integrate them into programmes and operations in their budget estimates in line with the National Anti-Corruption Action Plan (NACAP).

Exchange Rate

106. Covered Entities should apply the prevailing interbank rates at the time of budget preparation for all foreign currency-denominated expenditures. Additionally, Covered Entities must also include provisions for bank charges related forex transactions.

Budget Production Workshops

107. Production workshops will be organized for all Covered Entities to train budget committee members on the guidelines and procedures for preparing the 2026–2029 budget. These workshops will also address emerging issues and highlight the Government's medium-term priorities. Further details regarding the Budget Production Workshops will be communicated in due course.

2026 Budget Proposals and Hearings

108. In accordance with Regulation 17(3) of L.I. 2378, the Budget Office shall conduct Budget Hearings with Covered Entities as per Appendix 2. Principal Account Holders and Principal Spending Officers are expected to give priority to these engagements and strictly adhere to the timelines outlined in the hearing schedule, as no requests for rescheduling will be accommodated.
109. Further details regarding the Hearings will be communicated in due course.

SECTION FOUR: SPECIFIC INSTRUCTIONS FOR REGIONAL CO-ORDINATING COUNCILS (RCCs) AND METROPOLITAN, MUNICIPAL AND DISTRICT ASSEMBLIES (MMDAs)

111. The 2026-2029 Budgets of Regional Coordinating Councils (RCCs) and Metropolitan, Municipal and District Assemblies (MMDAs) should be prepared in accordance with the processes outlined in the 2026–2029 Budget Preparation Guidelines, together with the following specific instructions. Budget Committees of RCCs and MMDAs are, therefore, required to take note and ensure full application and compliance.
112. To ensure alignment with the relevant legal and regulatory frameworks, the Budget Committees of RCCs and MMDAs must strictly adhere to the provisions of the Public Financial Management Act, 2016 (Act 921) as amended by the PFM (Amendment) Act, 2025 (Act 1136), the Public Financial Management Regulations, 2019 (L.I. 2378), the Public Investment Management Regulations, 2020 (L.I. 2411), and the Local Governance Act, 2016 (Act 936). Additionally, the Revised Composite Budget Manual, the Fee-Fixing Guidelines, and the Internally Generated Fund (IGF) Strategy and Reference Guide should be used as complementary resources to support budget preparation.
113. RCCs and MMDAs should ensure that the approved standardized operations and projects are strictly used in budgeting for Goods and Services as well as Capital Expenditure under all sources of funds (GoG, DPs and IGFs). In prioritizing expenditure, special attention must be given to Government Initiatives and Development Partner-funded interventions, particularly those with funding timelines that are expected to expire within the budget period, to ensure sustainability and continuity.
114. Furthermore, MMDAs are to continue using the revised Budget Programme Structure, which integrates the established four departments as specified under the Second and Fourth Schedules of Act 936, in the preparation of the 2026-2029 Budget Estimates and related Programme-Based Budget documents.

Regional Integrated Budget

115. In line with Section 200 of the Local Governance Act, 2016 (Act 936), Regional Co-ordinating Councils (RCCs) are required to prepare and submit their Regional Integrated Budget (RIB) for approval. The RIB should cover the budgets of the Office of the RCCs and include the aggregate revenue and expenditure of the departments and organisations under the RCC, as well as the annual monitoring

and evaluation plans and programmes. The RIB shall constitute the approved budget for implementation by all RCCs.

Revenue

Inter-Governmental Transfers

116. Budget ceilings have been provided in the 2026-2029 Budget Preparation Guidelines for the RCCs and their Departments, as well as for the Departments of the Assemblies, including Agriculture, Roads, Human Resource, Statistics, Legal, Social Welfare and Community Development, Works, and others. These ceilings are to be strictly adhered to.
117. As part of the implementation of the Supreme Court ruling on the interpretation of Article 252 clause 2 of the 1992 Constitution, the DACF allocation currently include 5 percent of ABFA, which is expected to be strictly applied to Capital Expenditure.

MMDAs are required to prepare a comprehensive budget outlining the planned use of their share of the DACF transfers. Additionally, all projects funded through DACF transfers must be clearly labelled to facilitate effective monitoring and ensure compliance.

Internally Generated Funds (IGFs)

118. Pursuant to Section 150 of the Local Governance Act, 2016 (Act 936), the Minister responsible for Local Government, Chieftaincy and Religious Affairs has issued the Fee-Fixing Guidelines to assist MMDAs in the preparation of their Internally Generated Fund estimates. The Guidelines are to be strictly applied in the estimation of IGFs.
119. Following Section 182(4) of the same Act, all MMDAs must ensure that their Fee-Fixing Resolutions are properly approved and made legally enforceable. This requires submission to the Regional Coordinating Council for approval, posting at the Assembly's premises and at least one other public place within the district, and subsequent publication in either a national daily newspaper or the Gazette. Failure to comply renders such resolutions unenforceable and may result in audit queries, legal challenges, or revenue collection disputes.
120. MMDAs are required to review and update their Revenue Improvement Action Plans (RIAPs) to incorporate innovative strategies and initiatives aimed at enhancing revenue mobilisation. Appropriate budgetary allocations and releases must be made to support the implementation of these strategies. Assemblies are also expected to invest part of their IGF into the collection and management of reliable revenue data to improve revenue forecasting and administration.

121. In addition, MMDAs should commit and utilise not less than 20% of their IGF to initiate and/or complete capital projects that directly benefit the citizenry. Furthermore, provision must be made under the IGF to support sanitation management and its related services.
122. All MMDAs are required to present information on the number of market stores and stalls within their jurisdiction, the names of tenants occupying these spaces, and the applicable rent charges during the Regional Composite Budget Hearings.

Foreign Loans and Grants (FLGs)

123. Upon receipt of projected disbursements of Foreign Loans and Grants (FLGs), MMDAs are required to reflect these projections in their budgets. This is to facilitate the effective implementation of the programmed activities, using the appropriate standardised operations within the approved Budget Programme Structure.

Expenditure Budgeting

Compensation of Employees

124. RCCs and MMDAs are required to review their nominal and payroll data on all staff, taking into consideration staff on transfer, separated staff, etc. This information should be presented at the regional budget hearings and subsequently submitted to MoF.
125. MMDAs should also produce a list of all revenue collectors and their respective salaries, categorised into those paid from the Assembly's IGF and those on the central government payroll. The Human Capital Manager deployed to all MMDAs should be used in estimating the Compensation of Employees budget.

Use of Goods and Services

126. In budgeting for Goods and Services, RCCs and MMDAs are to budget within the GoG ceilings provided for RCCs and Departments of the Assemblies. RCCs and MMDAs are to ensure that appropriate provisions are made for Goods and Services under all sources of funds, including DACF, District Assemblies Common Fund-Responsive Factor Grant (DACF-RFG), GoG and FLGs, where applicable.
127. Additionally, MMDAs are also to allocate portions of the IGFs and the DACF-RFG to the Departments to support decentralised services. The allocations should be clearly captured in the MMDAs budget under the respective Budget Programmes and Sub-Programmes of the Departments.

Capital Expenditure

128. RCCs and MMDAs are to prioritise all ongoing and completed projects, including those for which full payment is still outstanding. MMDAs must note that new projects may only be included in the budget when additional resources are available and provision has been made in both the Annual Action Plan and the Public Investment Plan (PIP). Furthermore, MMDAs are encouraged to allocate part of their resources to income-generating activities that can stimulate and expand the local economy.

MPs Common Fund

129. All MMDAs are required to formally write to their respective Members of Parliament to request the list of proposed programmes and projects for inclusion in the 2026–2029 budget. This is to facilitate the smooth implementation of MPs' programmed activities on GIFMIS, in accordance with the Public Financial Management Act, 2016 (Act 921), and the PFM Regulations, 2019 (L.I. 2378).

Budgeting for Sanitation and Integrated Social Services

130. MMDAs should make adequate budgetary allocations to address both liquid and solid waste management. All MMDAs that benefited from the UNICEF's Water, Sanitation and Hygiene (WASH) programme should mainstream the programme by making adequate budgetary allocations to continue its implementation.
131. Similarly, MMDAs that receive support from UNICEF towards the Integrated Social Service Delivery programmes and activities (Child Rights and Protection etc.) should ensure that the activities are captured in the budget under the relevant standardized operations and projects, as well as an appropriate funding source to facilitate implementation and reporting.

Integration of Sub-Structure Work Plans and Budgets

132. MMDAs are to ensure the proper integration of the work plans and budgets of substructures (Sub-Metros, Urban, Town, Area and Zonal Councils) into the overall work plan and budget of the District Assembly. This is necessary to facilitate the effective use of the GIFMIS, particularly with the implementation of the 50% ceded revenue. MMDAs must also ensure that all ceded revenues collected by the substructures are lodged in the Assembly's bank account in gross, as required by law, and that appropriate procedures followed in the release of the 50% share to the substructures.

Allocation for Plan and Budget Preparation

133. MMDAs are required to make budgetary allocations to facilitate the preparation of the Annual Action Plan (AAP) and the Annual Budget. MMDCDs are to ensure that resources are made available for the delivery of this critical assignment as part of the financial management practices.

Operationalisation of Audit Committees

134. Section 86 of the PFM Act 2016, (Act 921) provides for the establishment of an Audit Committee in each Covered Entity. To ensure the operationalisation of these Committees, MMDAs are to make adequate budget allocations to fund the activities of Audit Committees.

Budgeting for Risk Register

135. Section 83 (4) of the PFM Act, 2016 (Act 921) states that, the Internal Auditor of a covered entity shall, in consultation with the Principal Spending Officer of the respective Covered Entity and in accordance with guidelines issued by the Internal Audit Agency, prepare an annual audit work plan of the activities required to be performed by the Internal Auditor in a financial year which is determined by the risk assessment made up of the Risk Register which includes fiscal risk of that Covered Entity. All MMDAs should make adequate budgetary provision for the training and preparation of the Fiscal Risk Register.

Ghana Integrated Financial Management Information System (GIFMIS)

136. RCCs and MMDAs are reminded that the use of the GIFMIS for processing all financial transactions is a legal obligation under Section 25(6) of the Public Financial Management Act, 2016 (Act 921) and Regulations 13 and 14 of the Public Financial Management Regulations, 2019 (L.I. 2378). As such, full compliance is mandatory.
137. MMDCEs, MMDCDs, and Finance Officers must ensure that all financial transactions within their respective Assemblies are budgeted for and processed through GIFMIS. Failure to do so attracts sanctions in accordance with Section 98(1)(b) of the Act.
138. To enhance compliance, RCCs and MMDAs should make provisions in their budgets for the procurement of internet boosters or related ICT support, where necessary, from relevant service providers within their jurisdictions. Institutions facing challenges in using the system are encouraged to contact the GIFMIS Secretariat for timely assistance.

Regional Budget Hearings

139. Regional Budget Hearings for all MMDAs will be conducted between 6th and 18th October 2025. These hearings will serve as a platform to quality-assure the Composite Budget, validate its alignment with the Medium-Term National Development Policy Framework (MTNDPF) and the District Medium-Term Development Plan (DMTDP), and promote citizen participation in the budget preparation process.
140. MMDCDs must ensure the full participation of all Heads of Departments as well as members of the General Assembly, particularly Presiding Members and Chairpersons of the Finance and Administration Sub-Committees.
141. Regional Ministers are expected to chair the Budget Hearings, while MMDCEs are to lead the presentation and discussion of their respective budgets. MMDAs are also required to ensure strict adherence to the budget hearing template provided by the Ministry of Finance.

Budget Approval and Submission

142. MMDAs budgets should be approved by their respective General Assemblies and subsequently submitted through the RCCs to the Ministry of Finance by 8th November 2025. All submissions should be duly endorsed by both the Presiding Member and the Coordinating Director.
143. RCC Budget Committees are expected to support MMDAs in the preparation of the 2026-2029 Budget and to coordinate the collation of all revenue and expenditure estimates across the Assemblies within the region.
144. Regional Ministers, MMDCEs, Chief Directors, and MMDCDs are encouraged to implement prudent, cost-effective, and efficient measures in the preparation of the 2026–2029 budget. This is to ensure that Government resources are optimally utilised, and service delivery is improved at the local level.

Work and Cash Plans

145. After the approval of budget estimates, MMDCDs shall ensure the preparation of the work and cash plans for the purposes of cash management of the MMDAs in line with Regulation 62 of the PFM Regulations 2019 (L. I. 2378). The work plan shall guide the preparation of cash plans by MMDCDs as per Appendix 6F.

SECTION FIVE: CONCLUSION

146. Honourable Ministers, MMDCEs, Heads of Institutions, Chief Directors, and MMDCDs are encouraged to take leadership of the budget preparation process to ensure that all government priority programmes are fully captured within the approved expenditure ceilings for their respective budgets.
147. In line with the Public Financial Management Act, 2016 (Act 921), the PFM (Amendment) Act, 2025 (Act 1136), and the PFM Regulations, 2019 (L.I. 2378), Covered Entities are reminded to adhere to these budget instructions and relevant legal provisions during the preparation of the 2026-2029 Budget. This is to ensure timely presentation of the Budget to Parliament not later than 15th November 2025.
148. Heads of Covered Entities supported by their Budget Committees are urged to take ownership and lead the entire budget preparation process to ensure that all priority programmes are fully reflected within the expenditure ceilings provided.

APPENDICES

Appendix 1: Schedule of Appendices and Templates

No.	Description	Remarks
1.	Schedule of Appendices and Templates	Attached as Appendix 1
2.	Schedule of MDA Budget Hearings	Attached as Appendix 2
3.	MDA Budget Provisional Ceilings	Attached as Appendix 3A-3D
4.	2025 Provisional Ceilings – OLGS and RCCs	Attached as Appendix 4A
5.	MMDA Provisional Budget Ceilings	Attached as Appendices 4B-4Q
6.	Compensation of Employees – GoG Form	Attached as Appendix 5A
7.	Compensation of Employees – Allowances (IGF)	Attached as Appendix 5B
8.	Compensation of Employees – Additional Recruitment Information (Military & Security Services)	Attached as Appendix 5C
9.	Compensation of Employees – Information Request for Granting Financial Clearance	Attached as Appendix 5D
10.	Compensation of Employees – Financial Clearance Reporting / Monitoring Template	Attached as Appendix 5E
11.	Compensation of Employees – Separated Staff for 2025	Attached as Appendix 5F
12.	Compensation of Employees – Retirees for 2026	Attached as Appendix 5G
13.	Compensation of Employees – Summary Sheet for Employees	Attached as Appendix 5H
14.	MDA Cash Plan Template - Summary	Attached as Appendix 6A
15.	MDA Cash Plan Template – Key Policy Initiatives (Goods & Services and CAPEX)	Attached as Appendix 6B
16.	MDA Cash Plan Template – CoE	Attached as Appendix 6C
17.	MDA Cash Plan Template – Goods & Services	Attached as Appendix 6D
18.	MDA Cash Plan Template – CAPEX	Attached as Appendix 6E
19.	MMDA Annual Cash Plan by Expenditure Item Template	Attached as Appendix 6F
20.	Non-Tax Revenue/ Internally Generated Funds (Collection Trend: 2022 - 2029)	Attached as Appendix 7A
21.	Non-Tax Revenue/ Internally Generated Funds (2026 Monthly Projected Collection)	Attached as Appendix 7B
22.	Non-Tax Revenue/ Internally Generated Funds Breakdown of Breakdown of Expenditure to be incurred from retained IGF	Attached as Appendix 7C
23.	Details of subscriptions	Attached as Appendix 8
24.	Statutory Funds Expenditure - Expenditure Performance	Attached as Appendix 9
25.	Public Investment Projects (PIPs) for 2026-2029	Attached as Appendix 10
26.	Climate Change Expenditure Tracking	Template available at: http://mofep.gov.gh
27.	Chart of Accounts	Template available at: http://mofep.gov.gh
28.	SDG Manual	Template available at: http://mofep.gov.gh
29.	Standardised Operations & Projects	Template available at: http://mofep.gov.gh

Appendix 2: Schedule of MDA Budget Hearings

Schedule of MDA Budget Hearings for the 2026-2029 Budget Statement and Economic Policy (16th – 26th Sept. 2025)

Date	Time	Chairperson: Hon. Minister of Finance,	Chairperson: Hon. Deputy Minister
		Co-Chairperson: Head of Civil Service	Co-Chairperson: Dir. Gen. NDPC
		Moderator: Chief Director (MoF)	Moderator: Coordinating Director
		Panel: DoB, Dir. Research, Dir. PIAD, Dir. Real Sector, Dir. PDMO, Dir. Compliance, Dir. RPD Grp. Hd. BDR, Grp. Hd. BI, Sector Heads	Panel: Dir. Legal, Dir. GA, Dir. HR, Dir. FSD, Dir. Procurement, Dir. PCMED, Dir. Finance, Grp. Hd. BMR, Grp. Hd. FLGs & CPM, Sector Heads
		Venue: 3 rd Floor Conference Room	Venue: 1 st Floor Conference Room
Tue. 16 th Sept. 2025	9:00am	Ministry of Defence	Office of the Special Prosecutor
	11:30am	Office of the Attorney General and Ministry of Justice	Ministry of Tourism, Culture and Creative Arts
	2:30pm	Ministry of The Interior	Ministry of Fisheries and Aquaculture
Wed. 17 th Sept. 2025	9:00am	Ministry of Lands and Natural Resources	Ministry of Sports and Recreation
	11:30am	Ministry of Environment, Science and Technology	National Commission for Civic Education
	2:30pm	Ministry of Food and Agriculture	Right to Information Commission
Thur. 18 th Sept. 2025	9:00am	Ministry of Roads and Highways	National Media Commission
	11:30am	Ministry of Transport	Office of the Legal Aid Commission
	2:30pm	Ministry of Works, Housing and Water Resources	National Labour Commission
Fri. 19 th Sept. 2025	9:00am	Ministry of Health	Commission on Human Rights and Administrative Justice (Consultation)
	11:30am	Ministry of Gender, Children and Social Protection (incl. Ghana School Feeding Programme & Livelihood Empowerment Against Poverty)	Electoral Commission
	2:30pm	Ministry of Education	Public Services Commission
Tue. 23 rd Sept. 2025	9:00am	Ministry of Energy and Green Transition	National Development Planning Commission
	11:30am	Ministry of Communication, Digital Technology and Innovations	Office of the Head of Civil Service
	2:30pm	Ministry of Trade, Agribusiness and Industry	
Wed. 24 th Sept. 2025	9:00am	Office of Government Machinery	
	11:30am	Ministry of Foreign Affairs	
	2:30pm	Ministry of Local Gov't, Chieftaincy and Religious Affairs (incl. Office of Head of Local Government Service)	
Thur. 25 th Sept. 2025	9:00am	Ministry of Youth Development and Empowerment	
	11:30am	Ministry of Labour, Jobs and Employment	
	2:30pm	Ministry of Finance	
Fri. 26 th Sept. 2025	9:00am	Ghana Audit Service (Consultation)	
	11:30am	Judicial Service of Ghana (Consultation)	
	2:30pm	Parliament of Ghana (Consultation)	

Appendix 3A: 2026 Indicative Ceilings (GH¢) – Administration Sector

Sn	Covered Entity	GoG				Retained IGF				Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	
	Administration	7,203,842,252.00	1,272,225,277.00	324,021,209.00	8,800,088,738.00	47,382,295.00	1,481,276,854.00	152,021,596.00	1,680,680,745.00	10,480,769,483.00
1	Office of Government Machinery	428,331,199.00	297,964,845.00	40,000,000.00	766,296,044.00	-	502,352,755.00	18,207,275.00	520,560,030.00	1,286,856,074.00
	<i>o/w OGM Hqtrs and Agencies</i>	428,331,199.00	283,937,234.00	25,000,000.00	737,268,433.00	-	502,352,755.00	18,207,275.00	520,560,030.00	1,257,828,463.00
	<i>o/w Council of State</i>	-	5,223,796.00	-	5,223,796.00	-	-	-	-	5,223,796.00
	<i>o/w Government Communication Agencies</i>	-	8,803,815.00	15,000,000.00	23,803,815.00	-	-	-	-	23,803,815.00
2	Office of the Head of Civil Service	66,044,832.00	12,339,871.00	2,000,000.00	80,384,703.00	-	8,849,794.00	614,096.00	9,463,890.00	89,848,593.00
	<i>o/w OHCS Hqtrs and Agencies</i>	66,044,832.00	6,339,871.00	2,000,000.00	74,384,703.00	-	8,849,794.00	614,096.00	9,463,890.00	83,848,593.00
	<i>o/w Promotions, Interviews and Civil Service Capacity Development</i>	-	6,000,000.00	-	6,000,000.00	-	-	-	-	6,000,000.00
3	Parliament of Ghana	619,643,682.00	567,000,000.00	80,000,000.00	1,266,643,682.00	-	-	-	-	1,266,643,682.00
4	Audit Service	753,380,051.00	83,780,978.00	8,962,990.00	846,124,019.00	-	-	-	-	846,124,019.00
5	Public Services Commission	14,194,733.00	6,155,150.00	3,000,000.00	23,349,883.00	-	65,950.00	-	65,950.00	23,415,833.00
6	Electoral Commission	111,619,444.00	83,725,544.00	2,653,679.00	197,998,667.00	-	275,500.00	-	275,500.00	198,274,167.00
7	Ministry of Foreign Affairs	1,216,370,272.00	12,033,950.00	5,334,128.00	1,233,738,350.00	314,943.00	273,145,588.00	109,013,798.00	382,474,329.00	1,616,212,679.00
8	Ministry of Finance	991,421,094.00	128,011,900.00	37,470,412.00	1,156,903,406.00	42,267,352.00	675,779,917.00	24,066,427.00	742,113,696.00	1,899,017,102.00
	<i>o/w MoF Hqtrs and Agencies</i>	991,421,094.00	45,105,875.00	31,470,412.00	1,067,997,381.00	42,267,352.00	675,779,917.00	24,066,427.00	742,113,696.00	1,810,111,077.00
	<i>o/w Public Interest and Accountability Committee</i>	-	6,637,845.00	-	6,637,845.00	-	-	-	-	6,637,845.00
	<i>o/w Seed Capital - Women's Development Bank</i>	-	51,268,180.00	-	51,268,180.00	-	-	-	-	51,268,180.00
	<i>o/w State Interests and Governance Authority</i>	-	15,000,000.00	-	15,000,000.00	-	-	-	-	15,000,000.00
	<i>o/w Internal Audit Agency</i>	-	10,000,000.00	6,000,000.00	16,000,000.00	-	-	-	-	16,000,000.00
9	Ministry of Local Government, Chieftaincy and Religious Affairs	2,969,322,237.00	70,667,494.00	136,600,000.00	3,176,589,731.00	4,800,000.00	20,807,350.00	120,000.00	25,727,350.00	3,202,317,081.00
	<i>o/w MLGDRD Hqtrs and Agencies</i>	176,932,645.00	9,124,853.00	25,800,000.00	211,857,498.00	4,800,000.00	20,807,350.00	120,000.00	25,727,350.00	237,584,848.00
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	2,733,231,513.00	48,321,747.00	93,300,000.00	2,874,853,260.00	-	-	-	-	2,874,853,260.00
	<i>o/w Chieftaincy and Religious Affairs</i>	59,158,079.00	12,351,788.00	10,000,000.00	81,509,867.00	-	-	-	-	81,509,867.00
	<i>o/w Sanitation</i>	-	869,106.00	7,500,000.00	8,369,106.00	-	-	-	-	8,369,106.00
	<i>o/w IRECORP</i>	-	-	-	-	-	-	-	-	-
10	National Media Commission	7,668,348.00	3,000,000.00	3,000,000.00	13,668,348.00	-	-	-	-	13,668,348.00
11	National Development Planning Commission	9,904,484.00	5,125,000.00	5,000,000.00	20,029,484.00	-	-	-	-	20,029,484.00
12	Right to Information Commission	15,941,876.00	2,420,545.00	-	18,362,421.00	-	-	-	-	18,362,421.00

Appendix 3A: 2026 Indicative Ceilings (GH¢) – Economic Sector

Sn	Covered Entity	GoG				Retained IGF				Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	
	Economic	1,598,760,609.00	1,064,891,478.00	410,570,233.00	3,074,222,320.00	798,453,754.00	1,294,794,261.00	603,798,422.00	2,697,046,437.00	5,771,268,757.00
13	Ministry of Food and Agriculture	261,605,913.00	844,776,266.00	205,000,000.00	1,311,382,179.00	-	24,697,089.00	7,633,599.00	32,330,688.00	1,343,712,867.00
	<i>o/w MoFA Hqtrs and Agencies</i>	261,605,913.00	25,387,967.00	100,000,000.00	386,993,880.00	-	24,697,089.00	7,633,599.00	32,330,688.00	419,324,568.00
	<i>o/w Fifty (50) Farmer's Services Centres</i>	-	-	-	-	-	-	-	-	-
14	<i>o/w Initiatives and Priorities under Agric</i>	-	819,388,299.00	105,000,000.00	924,388,299.00	-	-	-	-	924,388,299.00
	Ministry of Fisheries and Aquaculture	39,507,082.00	5,003,714.00	84,400,000.00	128,910,796.00	-	59,454,775.00	65,335,222.00	124,789,997.00	253,700,793.00
	<i>o/w MoFAD Hqtrs and Agencies</i>	39,507,082.00	3,101,214.00	10,000,000.00	52,608,296.00	-	59,454,775.00	65,335,222.00	124,789,997.00	177,398,293.00
	<i>o/w Anomabo Fisheries College</i>	-	1,902,500.00	24,400,000.00	26,302,500.00	-	-	-	-	26,302,500.00
15	<i>o/w Fishing Harbour and Fish Markets</i>	-	-	50,000,000.00	50,000,000.00	-	-	-	-	50,000,000.00
	Ministry of Lands and Natural Resources	527,181,962.00	110,943,501.00	15,140,060.00	653,265,523.00	279,619,415.00	562,255,842.00	184,892,924.00	1,026,768,181.00	1,680,033,704.00
	<i>o/w MLNR Hqtrs and Agencies</i>	527,181,962.00	20,583,501.00	5,140,060.00	552,905,523.00	279,619,415.00	562,255,842.00	184,892,924.00	1,026,768,181.00	1,579,673,704.00
	<i>o/w Anti-Galamsey Operations</i>	-	40,360,000.00	10,000,000.00	50,360,000.00	-	-	-	-	50,360,000.00
	<i>o/w Make Ghana Green Project (T4L Policy)</i>	-	20,000,000.00	-	20,000,000.00	-	-	-	-	20,000,000.00
16	<i>o/w Alternative Livelihood Project (T4L Policy)</i>	-	30,000,000.00	-	30,000,000.00	-	-	-	-	30,000,000.00
	Ministry of Trade, Agribusiness and Industry	146,646,459.00	25,173,606.00	5,000,000.00	176,820,065.00	61,371,948.00	194,143,442.00	92,036,165.00	347,551,555.00	524,371,620.00
	<i>o/w MoTI Hqtrs and Agencies</i>	146,646,459.00	3,898,606.00	5,000,000.00	155,545,065.00	61,371,948.00	194,143,442.00	92,036,165.00	347,551,555.00	503,096,620.00
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	1,275,000.00	-	1,275,000.00	-	-	-	-	1,275,000.00
	<i>o/w Greater Kumasi</i>	-	20,000,000.00	-	20,000,000.00	-	-	-	-	20,000,000.00
17	Ministry of Tourism, Culture and Creative Arts	117,166,316.00	7,500,000.00	21,030,173.00	145,696,489.00	-	29,370,229.00	8,894,497.00	38,264,726.00	183,961,215.00
18	Ministry of Environment, Science and Technology	489,390,991.00	22,822,745.00	60,000,000.00	572,213,736.00	143,519,999.00	180,685,502.00	87,463,859.00	411,669,360.00	983,883,096.00
	<i>o/w MEST Hqtrs and Agencies</i>	489,390,991.00	11,572,745.00	10,000,000.00	510,963,736.00	143,519,999.00	180,685,502.00	87,463,859.00	411,669,360.00	922,633,096.00
	<i>o/w Electron Beam Irradiation Facility</i>	-	10,000,000.00	-	10,000,000.00	-	-	-	-	10,000,000.00
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>	-	1,250,000.00	50,000,000.00	51,250,000.00	-	-	-	-	51,250,000.00
19	Ministry of Energy and Green Transition	17,261,886.00	48,671,646.00	20,000,000.00	85,933,532.00	313,942,392.00	244,187,382.00	157,542,156.00	715,671,930.00	801,605,462.00
	<i>o/w MoEN Hqtrs and Agencies</i>	17,261,886.00	38,671,646.00	20,000,000.00	75,933,532.00	313,942,392.00	244,187,382.00	157,542,156.00	715,671,930.00	791,605,462.00
	<i>o/w Rural Electrification and Electricity Extension for Three (3) Regions</i>	-	10,000,000.00	-	10,000,000.00	-	-	-	-	10,000,000.00

Appendix 3A: 2026 Indicative Ceilings (GH¢) – Infrastructure Sector

Sn	Covered Entity	GoG				Retained IGF				Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	
	Infrastructure	321,465,944.00	95,386,751.00	4,921,058,750.00	5,337,911,445.00	527,384,039.00	713,512,549.00	363,349,809.00	1,604,246,397.00	6,942,157,842.00
20	Ministry of Works, Housing and Water Resources	73,760,223.00	8,244,994.00	411,500,000.00	493,505,217.00	-	95,303,384.00	25,125,919.00	120,429,303.00	613,934,520.00
	<i>o/w MoWH Hqtrs and Agencies</i>	73,760,223.00	5,744,994.00	111,500,000.00	191,005,217.00	-	95,303,384.00	25,125,919.00	120,429,303.00	311,434,520.00
	<i>o/w Coastal Protection</i>	-	-	200,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>	-	2,500,000.00	100,000,000.00	102,500,000.00	-	-	-	-	102,500,000.00
21	Ministry of Roads and Highways	138,671,722.00	3,693,419.00	4,301,044,926.00	4,443,410,067.00	-	74,968,937.00	101,376.00	75,070,313.00	4,518,480,380.00
	<i>o/w MoRH Hqtrs and Agencies</i>	138,671,722.00	3,693,419.00	4,301,044,926.00	4,443,410,067.00	-	74,968,937.00	101,376.00	75,070,313.00	4,518,480,380.00
22	Ministry of Communication, Digital Technology and Innovations	81,403,272.00	80,389,203.00	95,000,000.00	256,792,475.00	205,343,846.00	163,356,236.00	169,439,089.00	538,139,171.00	794,931,646.00
	<i>o/w MoC Hqtrs and Agencies</i>	81,403,272.00	20,389,203.00	-	101,792,475.00	205,343,846.00	163,356,236.00	169,439,089.00	538,139,171.00	639,931,646.00
	<i>o/w Rural Telephony</i>	-	-	25,000,000.00	25,000,000.00	-	-	-	-	25,000,000.00
	<i>o/w Digital Youth Hub</i>	-	-	30,000,000.00	30,000,000.00	-	-	-	-	30,000,000.00
	<i>o/w CODERS (One Million Coders Programme)</i>	-	60,000,000.00	40,000,000.00	100,000,000.00	-	-	-	-	100,000,000.00
23	Ministry of Transport	27,630,727.00	3,059,135.00	113,513,824.00	144,203,686.00	322,040,193.00	379,883,992.00	168,683,425.00	870,607,610.00	1,014,811,296.00
	<i>o/w MoT Hqtrs and Agencies</i>	27,630,727.00	2,366,140.00	43,513,824.00	73,510,691.00	322,040,193.00	379,883,992.00	168,683,425.00	870,607,610.00	944,118,301.00
	<i>o/w Railways Development</i>	-	692,995.00	70,000,000.00	70,692,995.00	-	-	-	-	70,692,995.00

Appendix 3A: 2026 Indicative Ceilings (GH¢) – Social Sector

Sn	Covered Entity	GoG				Retained IGF				Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	
	Social	47,719,858,441.00	5,643,313,705.00	1,299,499,900.00	54,662,672,046.00	1,843,179,988.00	7,016,022,037.00	2,356,245,854.00	11,215,447,879.00	65,878,119,925.00
24	Ministry of Education	31,983,999,395.00	1,171,481,295.00	20,000,000.00	33,175,480,690.00	722,712,399.00	2,225,748,100.00	1,415,059,496.00	4,363,519,995.00	37,539,000,685.00
	<i>o/w MoE Hqtrs and Agencies</i>	31,776,165,795.00	49,461,456.00	20,000,000.00	32,053,460,851.00	722,712,399.00	2,225,748,100.00	1,415,059,496.00	4,363,519,995.00	36,416,980,846.00
	<i>o/w Existing Interventions in Education</i>	-	133,272,486.00	-	133,272,486.00	-	-	-	-	133,272,486.00
	<i>o/w Capitation Grant</i>	-	113,473,653.00	-	113,473,653.00	-	-	-	-	113,473,653.00
	<i>o/w WAEC / Exam Fee</i>	-	25,215,596.00	-	25,215,596.00	-	-	-	-	25,215,596.00
	<i>o/w Teacher Trainee Allowances</i>	207,833,600.00	-	-	-	-	-	-	-	-
	<i>o/w Special Schools</i>	-	50,000,000.00	-	50,000,000.00	-	-	-	-	50,000,000.00
	<i>o/w Initiatives and Priorities in Education</i>	-	800,058,104.00	-	800,058,104.00	-	-	-	-	800,058,104.00
25	Ministry of Labour, Jobs, and Employment	82,243,273.00	35,629,751.00	-	117,873,024.00	118,828,109.00	114,301,122.00	64,230,762.00	297,359,993.00	415,233,017.00
26	Ministry of Sports and Recreation	40,310,467.00	115,557,200.00	185,000,000.00	340,867,667.00	-	4,745,375.00	-	4,745,375.00	345,613,042.00
	<i>o/w MoSR Headquarters and Agencies</i>	40,310,467.00	115,557,200.00	50,000,000.00	205,867,667.00	-	4,745,375.00	-	4,745,375.00	210,613,042.00
	<i>o/w Six (6) Mini Stadia</i>	-	-	135,000,000.00	135,000,000.00	-	-	-	-	135,000,000.00
27	National Commission for Civic Education	130,658,382.00	3,636,649.00	-	134,295,031.00	-	-	-	-	134,295,031.00
28	Ministry of Youth Development and Empowerment	1,063,490,563.00	610,000,000.00	30,000,000.00	1,703,490,563.00	-	11,695,966.00	7,783,561.00	19,479,527.00	1,722,970,090.00
	<i>o/w MoYDE Hqtrs and Agencies</i>	1,063,490,563.00	20,000,000.00	-	1,083,490,563.00	-	11,695,966.00	7,783,561.00	19,479,527.00	1,102,970,090.00
	<i>o/w Scholarship Secretariat</i>	-	250,000,000.00	-	250,000,000.00	-	-	-	-	250,000,000.00
	<i>o/w National Entrepreneurship Innovation Programme</i>	-	160,000,000.00	10,000,000.00	170,000,000.00	-	-	-	-	170,000,000.00
	<i>o/w Adwumawura</i>	-	150,000,000.00	10,000,000.00	160,000,000.00	-	-	-	-	160,000,000.00
	<i>o/w National Youth Authority</i>	-	180,000,000.00	20,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
	<i>o/w National Apprenticeship Programme</i>	-	150,000,000.00	20,000,000.00	170,000,000.00	-	-	-	-	170,000,000.00
29	Ministry of Health	14,288,384,421.00	177,632,543.00	1,060,272,900.00	15,526,289,864.00	1,001,639,480.00	4,658,127,176.00	869,172,035.00	6,528,938,691.00	22,055,228,555.00
	<i>o/w MoH Hqtrs and Agencies</i>	13,814,384,421.00	52,671,527.00	630,272,900.00	14,971,328,848.00	1,001,639,480.00	4,658,127,176.00	869,172,035.00	6,528,938,691.00	21,500,267,539.00
	<i>o/w Mental Health</i>	-	3,145,703.00	-	3,145,703.00	-	-	-	-	3,145,703.00
	<i>o/w Health Infrastructure</i>	-	-	200,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
	<i>o/w Continuation of Agenda 111 Projects</i>	-	-	100,000,000.00	100,000,000.00	-	-	-	-	100,000,000.00
	<i>o/w Psychiatric Hospitals</i>	-	20,000,000.00	50,000,000.00	70,000,000.00	-	-	-	-	70,000,000.00
	<i>o/w e-Health Project</i>	-	1,250,000.00	-	1,250,000.00	-	-	-	-	1,250,000.00
	<i>o/w Ghana Psychological Council</i>	-	565,313.00	-	565,313.00	-	-	-	-	565,313.00
	<i>o/w La General Hospital</i>	-	-	60,000,000.00	60,000,000.00	-	-	-	-	60,000,000.00
	<i>o/w Nursing Trainee Allowances</i>	474,000,000.00	-	-	-	-	-	-	-	-
	<i>o/w Global Fund</i>	-	100,000,000.00	-	100,000,000.00	-	-	-	-	100,000,000.00
	<i>o/w Construction of two (2) Nursing Training Colleges</i>	-	-	20,000,000.00	20,000,000.00	-	-	-	-	20,000,000.00
30	Ministry of Gender, Children and Social Protection	119,500,208.00	3,526,626,539.00	1,600,000.00	3,647,726,747.00	-	1,404,298.00	-	1,404,298.00	3,649,131,045.00
	<i>o/w MGCSOP Hqtrs and Agencies</i>	119,500,208.00	3,574,302.00	-	123,074,510.00	-	1,404,298.00	-	1,404,298.00	124,478,808.00
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	1,144,164,444.00	-	1,144,164,444.00	-	-	-	-	1,144,164,444.00
	<i>o/w School Feeding Programme</i>	-	2,378,052,608.00	1,600,000.00	2,379,652,608.00	-	-	-	-	2,379,652,608.00
	<i>o/w Domestic Violence Fund</i>	-	337,500.00	-	337,500.00	-	-	-	-	337,500.00
	<i>o/w Child / Human Trafficking Fund</i>	-	497,685.00	-	497,685.00	-	-	-	-	497,685.00
31	National Labour Commission	11,271,732.00	2,749,728.00	2,627,000.00	16,648,460.00	-	-	-	-	16,648,460.00

Appendix 3A: 2026 Indicative Ceilings (GH¢) – Public Safety Sector

Sn	Covered Entity	GoG				Retained IGF				Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	
	Public Safety	21,376,243,767.00	3,368,871,516.00	2,410,003,589.00	27,155,118,872.00	58,801,509.00	574,133,029.00	101,055,568.00	733,990,106.00	27,889,108,978.00
32	Office of the Attorney-General and Ministry of Justice	255,034,737.00	25,000,000.00	20,000,000.00	300,034,737.00	20,141,349.00	145,432,404.00	83,312,319.00	248,886,072.00	548,920,809.00
	<i>o/w MoJ Hqtrs and Agencies</i>	255,034,737.00	25,000,000.00	20,000,000.00	300,034,737.00	20,141,349.00	39,777,949.00	18,510,454.00	78,429,752.00	378,464,489.00
33	<i>o/w Office of the Registrar of Companies</i>	-	-	-	-	-	105,654,455.00	64,801,865.00	170,456,320.00	170,456,320.00
34	Office of the Legal Aid Commission	30,115,747.00	6,006,550.00	5,343,819.00	41,466,116.00	-	124,550.00	-	124,550.00	41,590,666.00
	Ministry of Defence	6,544,844,035.00	1,031,748,309.00	1,950,000,000.00	9,526,592,344.00	-	51,461,830.00	-	51,461,830.00	9,578,054,174.00
	<i>o/w MoD Hqtrs and Agencies</i>	6,544,844,035.00	1,017,248,309.00	1,850,000,000.00	9,412,092,344.00	-	51,461,830.00	-	51,461,830.00	9,463,554,174.00
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	100,000,000.00	100,000,000.00	-	-	-	-	100,000,000.00
	<i>o/w Defence Advisory Services</i>	-	14,500,000.00	-	14,500,000.00	-	-	-	-	14,500,000.00
35	Commission on Human Rights and Administrative Justice	74,334,567.00	8,682,759.00	15,987,096.00	99,004,422.00	-	-	-	-	99,004,422.00
36	Judicial Service	778,044,958.00	155,018,329.00	59,791,651.00	992,854,938.00	20,126,141.00	23,001,304.00	14,375,815.00	57,503,260.00	1,050,358,198.00
	<i>o/w Judicial Service Hqtrs and Agencies</i>	778,044,958.00	21,642,000.00	9,791,651.00	809,478,609.00	20,126,141.00	23,001,304.00	14,375,815.00	57,503,260.00	866,981,869.00
	<i>o/w Judiciary</i>	-	133,376,329.00	50,000,000.00	183,376,329.00	-	-	-	-	183,376,329.00
37	Ministry of the Interior	13,617,892,568.00	2,081,505,218.00	338,881,023.00	16,038,278,809.00	18,534,019.00	354,112,941.00	3,367,434.00	376,014,394.00	16,414,293,203.00
	<i>o/w Ministry of the Interior</i>	13,617,892,568.00	301,505,218.00	40,000,000.00	13,959,397,786.00	18,534,019.00	354,112,941.00	3,367,434.00	376,014,394.00	14,335,412,180.00
	<i>o/w Retooling of Ghana National Fire Service</i>	-	-	168,000,000.00	168,000,000.00	-	-	-	-	168,000,000.00
	<i>o/w Ration for Prisoners</i>	-	30,000,000.00	-	30,000,000.00	-	-	-	-	30,000,000.00
	<i>o/w National Identification Authority</i>	-	550,000,000.00	21,125,170.00	571,125,170.00	-	-	-	-	571,125,170.00
	<i>o/w National Security</i>	-	1,200,000,000.00	109,755,853.00	1,309,755,853.00	-	-	-	-	1,309,755,853.00
	<i>o/w Research Department</i>	-	54,910,351.00	20,000,000.00	74,910,351.00	-	-	-	-	74,910,351.00
38	Office of the Special Prosecutor	75,977,155.00	60,910,351.00	20,000,000.00	156,887,506.00	-	-	-	-	156,887,506.00
	Sub-Total MDAs	78,220,171,012.79	11,444,688,727.00	9,365,153,681.00	99,030,013,420.78	3,275,201,585.00	11,079,738,730.00	3,576,471,249.00	17,931,411,564.00	116,961,424,984.78

Appendix 3B: 2027 Indicative Ceilings (GH¢) – Administration Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	8,212,380,166	1,272,225,277	262,457,179	1,906,105,521	11,653,168,143
1	Office of Government Machinery	488,297,567	297,964,845	32,400,000	579,428,855	1,398,091,266
	<i>o/w OGM Hqtrs and Agencies</i>	488,297,567	283,937,234	20,250,000	579,428,855	1,371,913,655
	<i>o/w Council of State</i>	-	5,223,796	-	-	5,223,796
	<i>o/w Government Communication Agencies</i>	-	8,803,815	12,150,000	-	20,953,815
2	Office of the Head of Civil Service	75,291,109	12,339,871	1,620,000	10,488,880	99,739,860
	<i>o/w OHCS Hqtrs and Agencies</i>	75,291,109	6,339,871	1,620,000	10,488,880	93,739,860
	<i>o/w Promotions, Interviews and Civil Service Capacity Development</i>	-	6,000,000	-	-	6,000,000
3	Parliament of Ghana	706,393,797	567,000,000	64,800,000	-	1,338,193,797
4	Audit Service	858,853,258	83,780,978	7,260,022	-	949,894,258
5	Public Services Commission	16,181,996	6,155,150	2,430,000	69,250	24,836,396
6	Electoral Commission	127,246,166	83,725,544	2,149,480	453,770	213,574,960
7	Ministry of Foreign Affairs	1,386,662,110	12,033,950	4,320,644	466,049,846	1,869,066,550
8	Ministry of Finance	1,130,220,047	128,011,900	30,351,034	820,156,270	2,108,739,250
	<i>o/w MoF Hqtrs and Agencies</i>	1,130,220,047	45,105,875	25,491,034	820,156,270	2,020,973,225
	<i>o/w Public Interest and Accountability Committee</i>	-	6,637,845	-	-	6,637,845
	<i>o/w Seed Capital - Women's Development Bank</i>	-	51,268,180	-	-	51,268,180
	<i>o/w State Interests and Governance Authority</i>	-	15,000,000	-	-	15,000,000
	<i>o/w Internal Audit Agency</i>	-	10,000,000	4,860,000	-	14,860,000
9	Ministry of Local Government, Chieftaincy and Religious Affairs	3,385,027,350	70,667,494	110,646,000	29,458,650	3,595,799,494
	<i>o/w MLGDRD Hqtrs and Agencies</i>	3,385,027,350	9,124,853	20,898,000	29,458,650	3,444,508,853
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	-	48,321,747	75,573,000	-	123,894,747
	<i>o/w Chieftaincy and Religious Affairs</i>	-	12,351,788	8,100,000	-	20,451,788
	<i>o/w Sanitation</i>	-	869,106	6,075,000	-	6,944,106
	<i>o/w IRECORP</i>	-	-	-	-	-
10	National Media Commission	8,741,917	3,000,000	2,430,000	-	14,171,917
11	National Development Planning Commission	11,291,112	5,125,000	4,050,000	-	20,466,112
12	Right to Information Commission	18,173,739	2,420,545	-	-	20,594,284

Appendix 3B: 2027 Indicative Ceilings (GH¢) – Economic Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	1,822,587,093	1,064,891,478	332,561,889	2,963,204,477	6,183,244,936
13	Ministry of Food and Agriculture	298,230,741	844,776,266	166,050,000	35,384,839	1,344,441,846
	<i>o/w MoFA Hqtrs and Agencies</i>	298,230,741	25,387,967	81,000,000	35,384,839	440,003,547
	<i>o/w Fifty (50) Farmer's Services Centres</i>	-	-	-	-	-
	<i>o/w Initiatives and Priorities under Agric</i>	-	819,388,299	85,050,000	-	904,438,299
14	Ministry of Fisheries and Aquaculture	45,038,073	5,003,714	68,364,000	134,020,467	252,426,254
	<i>o/w MoFAD Hqtrs and Agencies</i>	45,038,073	3,101,214	8,100,000	134,020,467	190,259,754
	<i>o/w Anomabo Fisheries College</i>	-	1,902,500	19,764,000	-	21,666,500
	<i>o/w Fishing Harbour and Fish Markets</i>	-	-	40,500,000	-	40,500,000
15	Ministry of Lands and Natural Resources	600,987,437	110,943,501	12,263,449	1,146,183,061	1,870,377,448
	<i>o/w MLNR Hqtrs and Agencies</i>	600,987,437	20,583,501	4,163,449	1,146,183,061	1,771,917,448
	<i>o/w Anti-Galamsey Operations</i>	-	40,360,000	8,100,000	-	48,460,000
	<i>o/w Make Ghana Green Project (T4L Policy)</i>	-	20,000,000	-	-	20,000,000
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>	-	30,000,000	-	-	30,000,000
16	Ministry of Trade, Agribusiness and Industry	167,176,963	25,173,606	4,050,000	376,370,740	572,771,309
	<i>o/w MoTI Hqtrs and Agencies</i>	167,176,963	3,898,606	4,050,000	376,370,740	551,496,309
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	1,275,000	-	-	1,275,000
	<i>o/w Greater Kumasi</i>	-	20,000,000	-	-	20,000,000
17	Ministry of Tourism, Culture and Creative Arts	133,569,600	7,500,000	17,034,440	40,779,557	198,883,597
18	Ministry of Environment, Science and Technology	557,905,730	22,822,745	48,600,000	441,733,790	1,071,062,265
	<i>o/w MEST Hqtrs and Agencies</i>	557,905,730	11,572,745	8,100,000	441,733,790	1,019,312,265
	<i>o/w Electron Beam Irradiation Facility</i>	-	10,000,000	-	-	10,000,000
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>	-	1,250,000	40,500,000	-	41,750,000
19	Ministry of Energy and Green Transition	19,678,550	48,671,646	16,200,000	788,732,023	873,282,219
	<i>o/w MoEN Hqtrs and Agencies</i>	19,678,550	38,671,646	16,200,000	788,732,023	863,282,219
	<i>o/w Rural Electrification and Electricity Extension for Three (3) Regions</i>	-	10,000,000	-	-	10,000,000

Appendix 3B: 2027 Indicative Ceilings (GH¢) – Infrastructure Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	366,471,177	95,386,751	3,986,057,588	1,759,427,113	6,207,342,629
20	Ministry of Works, Housing and Water Resources	84,086,654	8,244,994	333,315,000	123,566,050	549,212,698
	<i>o/w MoWH Hqtrs and Agencies</i>	84,086,654	5,744,994	90,315,000	123,566,050	303,712,698
	<i>o/w Coastal Protection</i>	-	-	162,000,000	-	162,000,000
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>	-	2,500,000	81,000,000	-	83,500,000
21	Ministry of Roads and Highways	158,085,763	3,693,419	3,483,846,390	79,547,403	3,725,172,975
	<i>o/w MoRH Hqtrs and Agencies</i>	158,085,763	3,693,419	3,483,846,390	79,547,403	3,725,172,975
22	Ministry of Communication, Digital Technology and Innovations	92,799,731	80,389,203	76,950,000	605,116,731	855,255,664
	<i>o/w MoC Hqtrs and Agencies</i>	92,799,731	20,389,203	-	605,116,731	718,305,664
	<i>o/w Rural Telephony</i>	-	-	20,250,000	-	20,250,000
	<i>o/w Digital Youth Hub</i>	-	-	24,300,000	-	24,300,000
	<i>o/w CODERS (One Million Coders Programme)</i>	-	60,000,000	32,400,000	-	92,400,000
23	Ministry of Transport	31,499,029	3,059,135	91,946,197	951,196,930	1,077,701,292
	<i>o/w MoT Hqtrs and Agencies</i>	31,499,029	2,366,140	35,246,197	951,196,930	1,020,308,297
	<i>o/w Railways Development</i>	-	692,995	56,700,000	-	57,392,995

Appendix 3B: 2027 Indicative Ceilings (GH¢) – Social Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	54,400,638,623	5,697,178,507	1,052,594,919	12,721,144,826	73,871,556,875
24	Ministry of Education	36,461,759,310	1,225,346,097	16,200,000	4,701,472,613	42,404,778,020
	<i>o/w MoE Hqtrs and Agencies</i>	36,461,759,310	49,461,456	16,200,000	4,701,472,613	41,228,893,379
	<i>o/w Existing Interventions in Education</i>	-	133,272,486	-	-	133,272,486
	<i>o/w Capitation Grant</i>	-	167,338,455	-	-	167,338,455
	<i>o/w WAEC / Exam Fee</i>	-	25,215,596	-	-	25,215,596
	<i>o/w Teacher Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Special Schools</i>	-	50,000,000	-	-	50,000,000
	<i>o/w Initiatives and Priorities in Education</i>	-	800,058,104	-	-	800,058,104
25	Ministry of Labour, Jobs, and Employment	93,757,331	35,629,751	-	354,196,513	483,583,595
26	Ministry of Sports and Recreation	45,953,933	115,557,200	149,850,000	5,330,919	316,692,052
	<i>o/w MoSR Headquarters and Agencies</i>	45,953,933	115,557,200	40,500,000	5,330,919	207,342,052
	<i>o/w Six (6) Mini Stadia</i>	-	-	109,350,000	-	109,350,000
27	National Commission for Civic Education	148,950,555	3,636,649	-	-	152,587,204
28	Ministry of Youth Development and Empowerment	1,212,379,242	610,000,000	24,300,000	21,584,683	1,868,263,925
	<i>o/w MoYDE Hqtrs and Agencies</i>	1,212,379,242	20,000,000	-	21,584,683	1,253,963,925
	<i>o/w Scholarship Secretariat</i>	-	250,000,000	-	-	250,000,000
	<i>o/w National Entrepreneurship Innovation Programme</i>	-	160,000,000	8,100,000	-	168,100,000
	<i>o/w Adwumawura</i>	-	150,000,000	8,100,000	-	158,100,000
	<i>o/w National Youth Authority</i>	-	180,000,000	16,200,000	-	196,200,000
	<i>o/w National Apprenticeship Programme</i>	-	150,000,000	16,200,000	-	166,200,000
29	Ministry of Health	16,288,758,240	177,632,543	858,821,049	7,637,003,346	24,962,215,179
	<i>o/w MoH Hqtrs and Agencies</i>	16,288,758,240	52,671,527	510,521,049	7,637,003,346	24,488,954,163
	<i>o/w Mental Health</i>	-	3,145,703	-	-	3,145,703
	<i>o/w Health Infrastructure</i>	-	-	162,000,000	-	162,000,000
	<i>o/w Continuation of Agenda 111 Projects</i>	-	-	81,000,000	-	81,000,000
	<i>o/w Psychiatric Hospitals</i>	-	20,000,000	40,500,000	-	60,500,000
	<i>o/w e-Health Project</i>	-	1,250,000	-	-	1,250,000
	<i>o/w Ghana Psychological Council</i>	-	565,313	-	-	565,313
	<i>o/w La General Hospital</i>	-	-	48,600,000	-	48,600,000
	<i>o/w Nursing Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Global Fund</i>	-	100,000,000	-	-	100,000,000
	<i>o/w Construction of two (2) Nursing Training Colleges</i>	-	-	16,200,000	-	16,200,000
30	Ministry of Gender, Children and Social Protection	136,230,237	3,526,626,539	1,296,000	1,556,752	3,665,709,528
	<i>o/w MGCSOP Hqtrs and Agencies</i>	136,230,237	3,574,302	-	1,556,752	141,361,291
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	1,144,164,444	-	-	1,144,164,444
	<i>o/w School Feeding Programme</i>	-	2,378,052,608	1,296,000	-	2,379,348,608
	<i>o/w Domestic Violence Fund</i>	-	337,500	-	-	337,500
	<i>o/w Child / Human Trafficking Fund</i>	-	497,685	-	-	497,685
31	National Labour Commission	12,849,774	2,749,728	2,127,870	-	17,727,372

Appendix 3B: 2027 Indicative Ceilings (GH¢) – Public Safety Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	24,368,917,894	3,368,871,516	1,952,102,907	802,427,209	30,492,319,526
32	Office of the Attorney-General and Ministry of Justice	290,739,601	25,000,000	16,200,000	273,882,668	605,822,268
	<i>o/w MoJ Hqtrs and Agencies</i>	290,739,601	25,000,000	16,200,000	88,240,558	420,180,158
33	<i>o/w Office of the Registrar of Companies</i>	-	-	-	185,642,110	185,642,110
34	Office of the Legal Aid Commission	34,331,951	6,006,550	4,328,493	132,846	44,799,840
	Ministry of Defence	7,461,122,200	1,031,748,309	1,579,500,000	54,181,970	10,126,552,479
	<i>o/w MoD Hqtrs and Agencies</i>	7,461,122,200	1,017,248,309	1,498,500,000	54,181,970	10,031,052,479
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	81,000,000	-	81,000,000
	<i>o/w Defence Advisory Services</i>	-	14,500,000	-	-	14,500,000
35	Commission on Human Rights and Administrative Justice	84,741,406	8,682,759	12,949,548	-	106,373,713
36	Judicial Service	886,971,252	155,018,329	48,431,237	57,776,620	1,148,197,438
	<i>o/w Judicial Service Hqtrs and Agencies</i>	886,971,252	21,642,000	7,931,237	57,776,620	974,321,109
	<i>o/w Judiciary</i>	-	133,376,329	40,500,000	-	173,876,329
37	Ministry of the Interior	15,524,397,527	2,081,505,218	274,493,629	416,453,106	18,296,849,480
	<i>o/w Ministry of the Interior</i>	15,524,397,527	301,505,218	32,400,000	416,453,106	16,274,755,851
	<i>o/w Retooling of Ghana National Fire Service</i>	-	-	136,080,000	-	136,080,000
	<i>o/w Ration for Prisoners</i>	-	30,000,000	-	-	30,000,000
	<i>o/w National Identification Authority</i>	-	550,000,000	17,111,388	-	567,111,388
	<i>o/w National Security</i>	-	1,200,000,000	88,902,241	-	1,288,902,241
	<i>o/w Research Department</i>	-	54,910,351	16,200,000	-	71,110,351
38	Office of the Special Prosecutor	86,613,957	60,910,351	16,200,000	-	163,724,308
	Sub-Total MDAs	89,170,994,953	11,498,553,529	7,585,774,482	20,152,309,146	128,407,632,110

Appendix 3C: 2028 Indicative Ceilings (GH¢) – Administration Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	9,279,989,588	1,526,670,332	341,194,333	2,023,258,043	13,171,112,296
1	Office of Government Machinery	551,776,250	357,557,814	42,120,000	616,099,984	1,567,554,048
	<i>o/w OGM Hqtrs and Agencies</i>	551,776,250	340,724,681	26,325,000	616,099,984	1,534,925,915
	<i>o/w Council of State</i>	-	6,268,555	-	-	6,268,555
	<i>o/w Government Communication Agencies</i>	-	10,564,578	15,795,000	-	26,359,578
2	Office of the Head of Civil Service	85,078,953	14,807,845	2,106,000	12,037,060	114,029,858
	<i>o/w OHCS Hqtrs and Agencies</i>	85,078,953	7,607,845	2,106,000	12,037,060	106,829,858
	<i>o/w Promotions, Interviews and Civil Service Capacity Development</i>	-	7,200,000	-	-	7,200,000
3	Parliament of Ghana	798,224,991	680,400,000	84,240,000	-	1,562,864,991
4	Audit Service	970,504,181	100,537,174	9,438,028	-	1,080,479,384
5	Public Services Commission	18,285,655	7,386,180	3,159,000	72,710	28,903,545
6	Electoral Commission	143,788,168	100,470,653	2,794,324	6,891,470	253,944,614
7	Ministry of Foreign Affairs	1,566,928,185	14,440,740	5,616,837	493,525,149	2,080,510,910
8	Ministry of Finance	1,277,148,653	153,614,280	39,456,344	859,409,820	2,329,629,096
	<i>o/w MoF Hqtrs and Agencies</i>	1,277,148,653	54,127,050	33,138,344	859,409,820	2,223,823,866
	<i>o/w Public Interest and Accountability Committee</i>	-	7,965,414	-	-	7,965,414
	<i>o/w Seed Capital - Women's Development Bank</i>	-	61,521,816	-	-	61,521,816
	<i>o/w State Interests and Governance Authority</i>	-	18,000,000	-	-	18,000,000
	<i>o/w Internal Audit Agency</i>	-	12,000,000	6,318,000	-	18,318,000
9	Ministry of Local Government, Chieftaincy and Religious Affairs	3,825,080,906	84,800,993	143,839,800	35,221,850	4,088,943,549
	<i>o/w MLGDRD Hqtrs and Agencies</i>	3,825,080,906	10,949,824	27,167,400	35,221,850	3,898,419,979
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	-	57,986,096	98,244,900	-	156,230,996
	<i>o/w Chieftaincy and Religious Affairs</i>	-	14,822,146	10,530,000	-	25,352,146
	<i>o/w Sanitation</i>	-	1,042,927	7,897,500	-	8,940,427
	<i>o/w IRECORP</i>	-	-	-	-	-
10	National Media Commission	9,878,366	3,600,000	3,159,000	-	16,637,366
11	National Development Planning Commission	12,758,956	6,150,000	5,265,000	-	24,173,956
12	Right to Information Commission	20,536,325	2,904,654	-	-	23,440,979

Appendix 3C: 2028 Indicative Ceilings (GH¢) – Economic Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	2,059,523,415	1,277,869,774	432,330,455	3,083,981,558	6,853,705,202
13	Ministry of Food and Agriculture	337,000,737	1,013,731,519	215,865,000	38,668,395	1,605,265,651
	<i>o/w MoFA Hqtrs and Agencies</i>	337,000,737	30,465,560	105,300,000	38,668,395	511,434,693
	<i>o/w Fifty (50) Farmer's Services Centres</i>	-	-	-	-	-
	<i>o/w Initiatives and Priorities under Agric</i>	-	983,265,959	110,565,000	-	1,093,830,959
14	Ministry of Fisheries and Aquaculture	50,893,023	6,004,457	88,873,200	142,822,497	288,593,176
	<i>o/w MoFAD Hqtrs and Agencies</i>	50,893,023	3,721,457	10,530,000	142,822,497	207,966,976
	<i>o/w Anomabo Fisheries College</i>	-	2,283,000	25,693,200	-	27,976,200
	<i>o/w Fishing Harbour and Fish Markets</i>	-	-	52,650,000	-	52,650,000
15	Ministry of Lands and Natural Resources	679,115,803	133,132,201	15,942,483	1,157,242,205	1,985,432,693
	<i>o/w MLNR Hqtrs and Agencies</i>	679,115,803	24,700,201	5,412,483	1,157,242,205	1,866,470,693
	<i>o/w Anti-Galamsey Operations</i>	-	48,432,000	10,530,000	-	58,962,000
	<i>o/w Make Ghana Green Project (T4L Policy)</i>	-	24,000,000	-	-	24,000,000
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>	-	36,000,000	-	-	36,000,000
16	Ministry of Trade, Agribusiness and Industry	188,909,968	30,208,327	5,265,000	410,494,750	634,878,045
	<i>o/w MoTI Hqtrs and Agencies</i>	188,909,968	4,678,327	5,265,000	410,494,750	609,348,045
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	1,530,000	-	-	1,530,000
	<i>o/w Greater Kumasi</i>	-	24,000,000	-	-	24,000,000
17	Ministry of Tourism, Culture and Creative Arts	150,933,648	9,000,000	22,144,772	43,784,664	225,863,084
18	Ministry of Environment, Science and Technology	630,433,475	27,387,294	63,180,000	470,731,530	1,191,732,299
	<i>o/w MEST Hqtrs and Agencies</i>	630,433,475	13,887,294	10,530,000	470,731,530	1,125,582,299
	<i>o/w Electron Beam Irradiation Facility</i>	-	12,000,000	-	-	12,000,000
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>	-	1,500,000	52,650,000	-	54,150,000
19	Ministry of Energy and Green Transition	22,236,761	58,405,975	21,060,000	820,237,517	921,940,254
	<i>o/w MoEN Hqtrs and Agencies</i>	22,236,761	46,405,975	21,060,000	820,237,517	909,940,254
	<i>o/w Rural Electrification and Electricity Extension for Three (3) Regions</i>	-	12,000,000	-	-	12,000,000

Appendix 3C: 2028 Indicative Ceilings (GH¢) – Infrastructure Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	414,112,430	114,464,101	5,181,874,864	1,887,972,346	7,598,423,741
20	Ministry of Works, Housing and Water Resources	95,017,919	9,893,993	433,309,500	130,309,850	668,531,262
	<i>o/w MoWH Hqtrs and Agencies</i>	95,017,919	6,893,993	117,409,500	130,309,850	349,631,262
	<i>o/w Coastal Protection</i>	-	-	210,600,000	-	210,600,000
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>	-	3,000,000	105,300,000	-	108,300,000
21	Ministry of Roads and Highways	178,636,912	4,432,103	4,529,000,307	85,273,090	4,797,342,412
	<i>o/w MoRH Hqtrs and Agencies</i>	178,636,912	4,432,103	4,529,000,307	85,273,090	4,797,342,412
22	Ministry of Communication, Digital Technology and Innovations	104,863,696	96,467,044	100,035,000	632,293,556	933,659,295
	<i>o/w MoC Hqtrs and Agencies</i>	104,863,696	24,467,044	-	632,293,556	761,624,295
	<i>o/w Rural Telephony</i>	-	-	26,325,000	-	26,325,000
	<i>o/w Digital Youth Hub</i>	-	-	31,590,000	-	31,590,000
	<i>o/w CODERS (One Million Coders Programme)</i>	-	72,000,000	42,120,000	-	114,120,000
23	Ministry of Transport	35,593,903	3,670,962	119,530,057	1,040,095,850	1,198,890,772
	<i>o/w MoT Hqtrs and Agencies</i>	35,593,903	2,839,368	45,820,057	1,040,095,850	1,124,349,178
	<i>o/w Railways Development</i>	-	831,594	73,710,000	-	74,541,594

Appendix 3C: 2028 Indicative Ceilings (GH¢) – Social Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	61,472,721,644	6,393,867,547	1,368,373,395	13,836,812,175	83,071,774,761
24	Ministry of Education	41,201,788,020	1,450,334,701	21,060,000	4,989,458,053	47,662,640,775
	<i>o/w MoE Hqtrs and Agencies</i>	<i>41,201,788,020</i>	<i>59,353,747</i>	<i>21,060,000</i>	<i>4,989,458,053</i>	<i>46,271,659,821</i>
	<i>o/w Existing Interventions in Education</i>	-	<i>159,926,983</i>	-	-	<i>159,926,983</i>
	<i>o/w Capitation Grant</i>	-	<i>180,725,531</i>	-	-	<i>180,725,531</i>
	<i>o/w WAEC / Exam Fee</i>	-	<i>30,258,715</i>	-	-	<i>30,258,715</i>
	<i>o/w Teacher Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Special Schools</i>	-	<i>60,000,000</i>	-	-	<i>60,000,000</i>
	<i>o/w Initiatives and Priorities in Education</i>	-	<i>960,069,725</i>	-	-	<i>960,069,725</i>
25	Ministry of Labour, Jobs, and Employment	105,945,784	42,755,701	-	412,482,901	561,184,387
26	Ministry of Sports and Recreation	51,927,944	138,668,640	194,805,000	6,130,557	391,532,141
	<i>o/w MoSR Headquarters and Agencies</i>	<i>51,927,944</i>	<i>138,668,640</i>	<i>52,650,000</i>	<i>6,130,557</i>	<i>249,377,141</i>
	<i>o/w Six (6) Mini Stadia</i>	-	-	<i>142,155,000</i>	-	<i>142,155,000</i>
27	National Commission for Civic Education	168,314,127	4,363,979	-	-	172,678,106
28	Ministry of Youth Development and Empowerment	1,369,988,544	732,000,000	31,590,000	23,686,621	2,157,265,165
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>1,369,988,544</i>	<i>24,000,000</i>	-	<i>23,686,621</i>	<i>1,417,675,165</i>
	<i>o/w Scholarship Secretariat</i>	-	300,000,000	-	-	300,000,000
	<i>o/w National Entrepreneurship Innovation Programme</i>	-	<i>192,000,000</i>	<i>10,530,000</i>	-	<i>202,530,000</i>
	<i>o/w Adwumawura</i>	-	<i>180,000,000</i>	<i>10,530,000</i>	-	<i>190,530,000</i>
	<i>o/w National Youth Authority</i>	-	<i>216,000,000</i>	<i>21,060,000</i>	-	<i>237,060,000</i>
	<i>o/w National Apprenticeship Programme</i>	-	<i>180,000,000</i>	<i>21,060,000</i>	-	<i>201,060,000</i>
29	Ministry of Health	18,406,296,812	213,159,052	1,116,467,364	8,403,026,751	28,138,949,978
	<i>o/w MoH Hqtrs and Agencies</i>	<i>18,406,296,812</i>	<i>63,205,832</i>	<i>663,677,364</i>	<i>8,403,026,751</i>	<i>27,536,206,759</i>
	<i>o/w Mental Health</i>	-	<i>3,774,844</i>	-	-	<i>3,774,844</i>
	<i>o/w Health Infrastructure</i>	-	-	<i>210,600,000</i>	-	<i>210,600,000</i>
	<i>o/w Continuation of Agenda 111 Projects</i>	-	-	<i>105,300,000</i>	-	<i>105,300,000</i>
	<i>o/w Psychiatric Hospitals</i>	-	<i>24,000,000</i>	<i>52,650,000</i>	-	<i>76,650,000</i>
	<i>o/w e-Health Project</i>	-	<i>1,500,000</i>	-	-	<i>1,500,000</i>
	<i>o/w Ghana Psychological Council</i>	-	<i>678,376</i>	-	-	<i>678,376</i>
	<i>o/w La General Hospital</i>	-	-	<i>63,180,000</i>	-	<i>63,180,000</i>
	<i>o/w Nursing Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Global Fund</i>	-	<i>120,000,000</i>	-	-	<i>120,000,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>	-	-	<i>21,060,000</i>	-	<i>21,060,000</i>
30	Ministry of Gender, Children and Social Protection	153,940,168	3,809,285,801	1,684,800	2,027,290	3,966,938,059
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>153,940,168</i>	<i>4,289,162</i>	-	<i>2,027,290</i>	<i>160,256,620</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	<i>1,235,697,600</i>	-	-	<i>1,235,697,600</i>
	<i>o/w School Feeding Programme</i>	-	<i>2,568,296,817</i>	<i>1,684,800</i>	-	<i>2,569,981,617</i>
	<i>o/w Domestic Violence Fund</i>	-	<i>405,000</i>	-	-	<i>405,000</i>
	<i>o/w Child / Human Trafficking Fund</i>	-	<i>597,222</i>	-	-	<i>597,222</i>
31	National Labour Commission	14,520,245	3,299,674	2,766,231	-	20,586,150

Appendix 3C: 2028 Indicative Ceilings (GH¢) – Public Safety Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	27,536,877,220	4,042,645,819	2,537,733,779	844,695,213	34,961,952,032
32	Office of the Attorney-General and Ministry of Justice	328,535,749	30,000,000	21,060,000	291,340,928	670,936,677
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>328,535,749</i>	<i>30,000,000</i>	<i>21,060,000</i>	<i>99,239,588</i>	<i>478,835,337</i>
33	<i>o/w Office of the Registrar of Companies</i>	-	-	-	<i>192,101,340</i>	192,101,340
34	Office of the Legal Aid Commission	38,795,105	7,207,860	5,627,041	144,031	51,774,037
	Ministry of Defence	8,431,068,086	1,238,097,971	2,053,350,000	59,074,990	11,781,591,047
	<i>o/w MoD Hqtrs and Agencies</i>	<i>8,431,068,086</i>	<i>1,220,697,971</i>	<i>1,948,050,000</i>	<i>59,074,990</i>	<i>11,658,891,047</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	<i>105,300,000</i>	-	105,300,000
	<i>o/w Defence Advisory Services</i>	-	<i>17,400,000</i>	-	-	17,400,000
35	Commission on Human Rights and Administrative Justice	95,757,789	10,419,311	16,834,412	-	123,011,512
36	Judicial Service	1,002,277,515	186,021,995	62,960,609	58,054,540	1,309,314,658
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>1,002,277,515</i>	<i>25,970,400</i>	<i>10,310,609</i>	<i>58,054,540</i>	<i>1,096,613,063</i>
	<i>o/w Judiciary</i>	-	<i>160,051,595</i>	<i>52,650,000</i>	-	212,701,595
37	Ministry of the Interior	17,542,569,206	2,497,806,262	356,841,717	436,080,724	20,833,297,909
	<i>o/w Ministry of the Interior</i>	<i>17,542,569,206</i>	<i>361,806,262</i>	<i>42,120,000</i>	<i>436,080,724</i>	<i>18,382,576,192</i>
	<i>o/w Retooling of Ghana National Fire Service</i>	-	-	<i>176,904,000</i>	-	176,904,000
	<i>o/w Ration for Prisoners</i>	-	<i>36,000,000</i>	-	-	36,000,000
	<i>o/w National Identification Authority</i>	-	<i>660,000,000</i>	<i>22,244,804</i>	-	682,244,804
	<i>o/w National Security</i>	-	<i>1,440,000,000</i>	<i>115,572,913</i>	-	1,555,572,913
	<i>o/w Research Department</i>	-	<i>65,892,421</i>	<i>21,060,000</i>	-	86,952,421
38	Office of the Special Prosecutor	97,873,771	73,092,421	21,060,000	-	192,026,192
	Sub-Total MDAs	100,763,224,297	13,355,517,574	9,861,506,826	21,676,719,335	145,656,968,031

Appendix 3D: 2029 Indicative Ceilings (GH¢) – Administration Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Administration	10,486,388,234	1,526,670,332	433,248,564	2,105,593,847	14,551,900,978
1	Office of Government Machinery	623,507,163	357,557,814	53,483,976	628,719,982	1,663,268,935
	<i>o/w OGM Hqtrs and Agencies</i>	623,507,163	340,724,681	33,427,485	628,719,982	1,626,379,311
	<i>o/w Council of State</i>	-	6,268,555	-	-	6,268,555
	<i>o/w Government Communication Agencies</i>	-	10,564,578	20,056,491	-	30,621,069
2	Office of the Head of Civil Service	96,139,217	14,807,845	2,674,199	13,240,766	126,862,027
	<i>o/w OHCS Hqtrs and Agencies</i>	96,139,217	7,607,845	2,674,199	13,240,766	119,662,027
	<i>o/w Promotions, Interviews and Civil Service Capacity Development</i>	-	7,200,000	-	-	7,200,000
3	Parliament of Ghana	901,994,240	680,400,000	106,967,952	-	1,689,362,192
4	Audit Service	1,096,669,725	100,537,174	11,984,409	-	1,209,191,307
5	Public Services Commission	20,662,790	7,386,180	4,011,298	79,981	32,140,249
6	Electoral Commission	162,480,629	100,470,653	3,548,233	7,580,617	274,080,132
7	Ministry of Foreign Affairs	1,770,628,849	14,440,740	7,132,259	529,877,664	2,322,079,512
8	Ministry of Finance	1,443,177,977	153,614,280	50,101,665	887,350,802	2,534,244,725
	<i>o/w MoF Hqtrs and Agencies</i>	1,443,177,977	54,127,050	42,079,069	887,350,802	2,426,734,898
	<i>o/w Public Interest and Accountability Committee</i>	-	7,965,414	-	-	7,965,414
	<i>o/w Seed Capital - Women's Development Bank</i>	-	61,521,816	-	-	61,521,816
	<i>o/w State Interests and Governance Authority</i>	-	18,000,000	-	-	18,000,000
	<i>o/w Internal Audit Agency</i>	-	12,000,000	8,022,596	-	20,022,596
9	Ministry of Local Government, Chieftaincy and Religious Affairs	4,322,341,424	84,800,993	182,647,778	38,744,035	4,628,534,229
	<i>o/w MLGDRD Hqtrs and Agencies</i>	4,322,341,424	10,949,824	34,497,165	38,744,035	4,406,532,447
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	-	57,986,096	124,751,374	-	182,737,470
	<i>o/w Chieftaincy and Religious Affairs</i>	-	14,822,146	13,370,994	-	28,193,140
	<i>o/w Sanitation</i>	-	1,042,927	10,028,246	-	11,071,173
	<i>o/w IRECORP</i>	-	-	-	-	-
10	National Media Commission	11,162,553	3,600,000	4,011,298	-	18,773,852
11	National Development Planning Commission	14,417,621	6,150,000	6,685,497	-	27,253,118
12	Right to Information Commission	23,206,047	2,904,654	-	-	26,110,701

Appendix 3D: 2029 Indicative Ceilings (GH¢) – Economic Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Economic	2,327,261,459	1,277,869,774	548,973,212	3,198,837,063	7,352,941,508
13	Ministry of Food and Agriculture	380,810,833	1,013,731,519	274,105,377	40,961,435	1,709,609,164
	<i>o/w MoFA Hqtrs and Agencies</i>	380,810,833	30,465,560	133,709,940	40,961,435	585,947,768
	<i>o/w Fifty (50) Farmer's Services Centres</i>	-	-	-	-	-
	<i>o/w Initiatives and Priorities under Agric</i>	-	983,265,959	140,395,437	-	1,123,661,396
14	Ministry of Fisheries and Aquaculture	57,509,115	6,004,457	112,851,189	70,925,245	247,290,007
	<i>o/w MoFAD Hqtrs and Agencies</i>	57,509,115	3,721,457	13,370,994	70,925,245	145,526,811
	<i>o/w Anomabo Fisheries College</i>	-	2,283,000	32,625,225	-	34,908,225
	<i>o/w Fishing Harbour and Fish Markets</i>	-	-	66,854,970	-	66,854,970
15	Ministry of Lands and Natural Resources	767,400,858	133,132,201	20,243,765	1,232,966,426	2,153,743,250
	<i>o/w MLNR Hqtrs and Agencies</i>	767,400,858	24,700,201	6,872,771	1,232,966,426	2,031,940,256
	<i>o/w Anti-Galamsey Operations</i>	-	48,432,000	13,370,994	-	61,802,994
	<i>o/w Make Ghana Green Project (T4L Policy)</i>	-	24,000,000	-	-	24,000,000
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>	-	36,000,000	-	-	36,000,000
16	Ministry of Trade, Agribusiness and Industry	213,468,264	30,208,327	6,685,497	429,559,296	679,921,384
	<i>o/w MoTI Hqtrs and Agencies</i>	213,468,264	4,678,327	6,685,497	429,559,296	654,391,384
	<i>o/w Africa Continental Free Trade Area Secretariat</i>	-	1,530,000	-	-	1,530,000
	<i>o/w Greater Kumasi</i>	-	24,000,000	-	-	24,000,000
17	Ministry of Tourism, Culture and Creative Arts	170,555,022	9,000,000	28,119,432	46,326,631	254,001,086
18	Ministry of Environment, Science and Technology	712,389,826	27,387,294	80,225,964	475,336,761	1,295,339,846
	<i>o/w MEST Hqtrs and Agencies</i>	712,389,826	13,887,294	13,370,994	475,336,761	1,214,984,876
	<i>o/w Electron Beam Irradiation Facility</i>					
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>	-	1,500,000	66,854,970	-	68,354,970
19	Ministry of Energy and Green Transition	25,127,540	58,405,975	26,741,988	902,761,269	1,013,036,772
	<i>o/w MoEN Hqtrs and Agencies</i>	25,127,540	46,405,975	26,741,988	902,761,269	1,001,036,772
	<i>o/w Rural Electrification and Electricity Extension for Three (3) Regions</i>	-	12,000,000	-	-	12,000,000

Appendix 3D: 2029 Indicative Ceilings (GH¢) – Infrastructure Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Infrastructure	467,947,046	114,464,101	6,579,944,702	2,006,949,983	9,169,305,832
20	Ministry of Works, Housing and Water Resources	107,370,249	9,893,993	550,216,403	137,680,811	805,161,456
	<i>o/w MoWH Hqtrs and Agencies</i>	107,370,249	6,893,993	149,086,583	137,680,811	401,031,636
	<i>o/w Coastal Protection</i>	-	-	267,419,880	-	267,419,880
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>	-	3,000,000	133,709,940	-	136,709,940
21	Ministry of Roads and Highways	201,859,711	4,432,103	5,750,924,590	89,117,523	6,046,333,926
	<i>o/w MoRH Hqtrs and Agencies</i>	201,859,711	4,432,103	5,750,924,590	89,117,523	6,046,333,926
22	Ministry of Communication, Digital Technology and Innovations	118,495,976	96,467,044	127,024,443	676,190,051	1,018,177,513
	<i>o/w MoC Hqtrs and Agencies</i>	118,495,976	24,467,044	-	676,190,051	819,153,070
	<i>o/w Rural Telephony</i>	-	-	33,427,485	-	33,427,485
	<i>o/w Digital Youth Hub</i>	-	-	40,112,982	-	40,112,982
	<i>o/w CODERS (One Million Coders Programme)</i>	-	72,000,000	53,483,976	-	125,483,976
23	Ministry of Transport	40,221,110	3,670,962	151,779,266	1,103,961,598	1,299,632,937
	<i>o/w MoT Hqtrs and Agencies</i>	40,221,110	2,839,368	58,182,308	1,103,961,598	1,205,204,385
	<i>o/w Railways Development</i>	-	831,594	93,596,958	-	94,428,552

Appendix 3D: 2029 Indicative Ceilings (GH¢) – Social Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Social	69,464,175,458	6,716,449,138	1,737,560,537	14,488,132,614	92,406,317,746
24	Ministry of Education	46,558,020,463	1,464,792,744	26,741,988	5,184,486,649	53,234,041,845
	<i>o/w MoE Hqtrs and Agencies</i>	46,558,020,463	59,353,747	26,741,988	5,184,486,649	51,828,602,847
	<i>o/w Existing Interventions in Education</i>	-	159,926,983	-	-	159,926,983
	<i>o/w Capitation Grant</i>	-	195,183,574	-	-	195,183,574
	<i>o/w WAEC / Exam Fee</i>	-	30,258,715	-	-	30,258,715
	<i>o/w Teacher Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Special Schools</i>	-	60,000,000	-	-	60,000,000
	<i>o/w Initiatives and Priorities in Education</i>	-	960,069,725	-	-	960,069,725
25	Ministry of Labour, Jobs, and Employment	119,718,736	42,755,701	-	430,731,192	593,205,629
26	Ministry of Sports and Recreation	58,678,577	138,668,640	247,363,389	6,743,613	451,454,218
	<i>o/w MoSR Headquarters and Agencies</i>	58,678,577	138,668,640	66,854,970	6,743,613	270,945,799
	<i>o/w Six (6) Mini Stadia</i>	-	-	180,508,419	-	180,508,419
27	National Commission for Civic Education	190,194,964	4,363,979	-	-	194,558,943
28	Ministry of Youth Development and Empowerment	1,548,087,054	732,000,000	40,112,982	26,055,284	2,346,255,320
	<i>o/w MoYDE Hqtrs and Agencies</i>	1,548,087,054	24,000,000	-	26,055,284	1,598,142,338
	<i>o/w Scholarship Secretariat</i>	-	300,000,000	-	-	300,000,000
	<i>o/w National Entrepreneurship Innovation Programme</i>	-	192,000,000	13,370,994	-	205,370,994
	<i>o/w Adwumawura</i>	-	180,000,000	13,370,994	-	193,370,994
	<i>o/w National Youth Authority</i>	-	216,000,000	26,741,988	-	242,741,988
	<i>o/w National Apprenticeship Programme</i>	-	180,000,000	26,741,988	-	206,741,988
29	Ministry of Health	20,799,115,397	213,159,052	1,417,690,258	8,837,885,858	31,267,850,565
	<i>o/w MoH Hqtrs and Agencies</i>	20,799,115,397	63,205,832	842,737,516	8,837,885,858	30,542,944,604
	<i>o/w Mental Health</i>	-	3,774,844	-	-	3,774,844
	<i>o/w Health Infrastructure</i>	-	-	267,419,880	-	267,419,880
	<i>o/w Continuation of Agenda 111 Projects</i>	-	-	133,709,940	-	133,709,940
	<i>o/w Psychiatric Hospitals</i>	-	24,000,000	66,854,970	-	90,854,970
	<i>o/w e-Health Project</i>	-	1,500,000	-	-	1,500,000
	<i>o/w Ghana Psychological Council</i>	-	678,376	-	-	678,376
	<i>o/w La General Hospital</i>	-	-	80,225,964	-	80,225,964
	<i>o/w Nursing Trainee Allowances</i>	-	-	-	-	-
	<i>o/w Global Fund</i>	-	120,000,000	-	-	120,000,000
	<i>o/w Construction of two (2) Nursing Training Colleges</i>	-	-	26,741,988	-	26,741,988
30	Ministry of Gender, Children and Social Protection	173,952,390	4,117,409,348	2,139,359	2,230,019	4,295,731,116
	<i>o/w MGCSOP Hqtrs and Agencies</i>	173,952,390	4,289,162	-	2,230,019	180,471,571
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	1,335,789,105	-	-	1,335,789,105
	<i>o/w School Feeding Programme</i>	-	2,776,328,859	2,139,359	-	2,778,468,218
	<i>o/w Domestic Violence Fund</i>	-	405,000	-	-	405,000
	<i>o/w Child / Human Trafficking Fund</i>	-	597,222	-	-	597,222
31	National Labour Commission	16,407,877	3,299,674	3,512,560	-	23,220,111

Appendix 3D: 2029 Indicative Ceilings (GH¢) – Public Safety Sector [Summary]

Sn	Covered Entity	GoG			IGF	Grand Total
		Compensation of Employees	Goods and Services	CAPEX		
	Public Safety	31,116,671,259	4,042,645,819	3,222,414,353	900,777,597	39,282,509,028
32	Office of the Attorney-General and Ministry of Justice	371,245,396	30,000,000	26,741,988	307,821,989	735,809,373
	<i>o/w MoJ Hqtrs and Agencies</i>	371,245,396	30,000,000	26,741,988	106,510,515	534,497,899
33	<i>o/w Office of the Registrar of Companies</i>	-	-	-	201,311,474	201,311,474
34	Office of the Legal Aid Commission	43,838,468	7,207,860	7,145,217	158,434	58,349,980
	Ministry of Defence	9,527,106,937	1,238,097,971	2,607,343,830	64,982,489	13,437,531,227
	<i>o/w MoD Hqtrs and Agencies</i>	9,527,106,937	1,220,697,971	2,473,633,890	64,982,489	13,286,421,287
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	-	-	133,709,940	-	133,709,940
	<i>o/w Defence Advisory Services</i>	-	17,400,000	-	-	17,400,000
35	Commission on Human Rights and Administrative Justice	108,206,301	10,419,311	21,376,336	-	140,001,949
36	Judicial Service	1,132,573,592	186,021,995	79,947,381	63,859,994	1,462,402,961
	<i>o/w Judicial Service Hqtrs and Agencies</i>	1,132,573,592	25,970,400	13,092,411	63,859,994	1,235,496,396
	<i>o/w Judiciary</i>	-	160,051,595	66,854,970	-	226,906,565
37	Ministry of the Interior	19,823,103,203	2,497,806,262	453,117,613	463,954,691	23,237,981,768
	<i>o/w Ministry of the Interior</i>	19,823,103,203	361,806,262	53,483,976	463,954,691	20,702,348,131
	<i>o/w Retooling of Ghana National Fire Service</i>	-	-	224,632,699	-	224,632,699
	<i>o/w Ration for Prisoners</i>	-	36,000,000	-	-	36,000,000
	<i>o/w National Identification Authority</i>	-	660,000,000	28,246,452	-	688,246,452
	<i>o/w National Security</i>	-	1,440,000,000	146,754,485	-	1,586,754,485
	<i>o/w Research Department</i>	-	65,892,421	26,741,988	-	92,634,409
38	Office of the Special Prosecutor	110,597,361	73,092,421	26,741,988	-	210,431,771
	Sub-Total MDAs	113,862,443,456	13,678,099,164	12,522,141,368	22,700,291,105	162,762,975,092

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATIO	GOOD & SERVICES	CAPEX
1	OHLGS	31,166,149.00	10,566,798.00	66,300,000.00
2	GREATER ACCRA RCC	-	-	-
	Office of Regional Coordinating Council	7,892,163.69	2,059,460.35	1,500,000.00
	Budget	1,952,863.94	604,082.63	500,000.00
	Agriculture Department (RADU)	1,684,983.17	140,039.40	
	Social Welfare	931,270.94	125,212.70	
	Community Development	500,270.66	125,212.70	
	Public Works Department	2,527,447.71	83,201.25	
	Feeder Roads	2,083,346.15	83,201.25	
	Parks and Gardens	3,020,717.03	83,201.25	
	Environmental Health	1,513,044.06	111,207.65	
	Rural Housing	449,307.81	83,201.25	
	SUB-TOTAL	22,555,415.16	3,498,020.40	2,000,000.00
3	VOLTA RCC	-	-	-
	Office of Regional Coordinating Council	7,750,236.21	1,647,580.86	1,500,000.00
	Budget	413,601.88	500,132.28	500,000.00
	Agriculture Department (RADU)	2,759,319.93	125,212.70	
	Social Welfare	1,940,325.40	111,207.65	
	Community Development	440,257.71	111,207.65	
	Public Works Department	1,962,648.05	70,017.85	
	Feeder Roads	1,721,079.28	70,017.85	
	Parks and Gardens	420,313.48	70,017.85	
	Environmental Health	942,413.60	98,853.30	
	Rural Housing	226,490.84	70,017.85	
	SUB-TOTAL	18,576,686.37	2,874,265.82	2,000,000.00
4	OTI RCC	-	-	-
	Office of Regional Coordinating Council	2,500,867.85	1,647,580.86	500,000.00
	Budget	279,973.76	460,132.28	500,000.00
	Agriculture Department (RADU)	488,225.32	125,212.70	
	Social Welfare	395,125.66	111,207.65	
	Community Development	280,555.81	111,207.65	
	Public Works Department	487,017.44	70,017.85	
	Feeder Roads	308,698.96	70,017.85	
	Parks and Gardens	511,995.37	70,017.85	
	Environmental Health	506,715.71	98,853.30	
	Rural Housing	121,751.46	70,017.85	
	SUB-TOTAL	5,880,927.34	2,834,265.82	1,000,000.00

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATION	GOOD & SERVICES	CAPEX
5	EASTERN RCC	-	-	-
	Office of Regional Coordinating Council	7,145,607	2,096,472	1,500,000.00
	Budget	460,935	717,607	500,000.00
	Agriculture Department (RADU)	2,322,688	140,039	
	Social Welfare	5,839,111	125,213	
	Community Development	1,131,273	125,213	
	Public Works Department	1,969,885	83,201	
	Feeder Roads	2,085,434	83,201	
	Parks and Gardens	1,348,799	83,201	
	Environmental Health	240,917	111,208	
	Rural Housing	188,234	83,201	
	SUB-TOTAL	22,732,884	3,648,556	2,000,000.00
6	CENTRAL RCC	-	-	-
	Office of Regional Coordinating Council	5,827,462	2,014,092	1,500,000.00
	Budget	558,528	519,839	500,000.00
	Agriculture Department (RADU)	2,132,502	140,039	
	Social Welfare	1,292,405	125,213	
	Community Development	733,666	125,213	
	Public Works Department	1,772,543	83,201	
	Feeder Roads	1,649,170	83,201	
	Parks and Gardens	82,056	83,201	
	Environmental Health	334,486	111,208	
	Rural Housing	81,147	83,201	
	SUB-TOTAL	14,463,966	3,368,409	2,000,000.00
7	WESTERN RCC	-	-	-
	Office of Regional Coordinating Council	6,016,949	1,647,581	1,500,000.00
	Budget	744,549	580,943	500,000.00
	Agriculture Department (RADU)	1,616,172	125,213	
	Social Welfare	2,181,078	111,208	
	Community Development	806,022	111,208	
	Public Works Department	1,480,281	70,018	
	Feeder Roads	1,270,269	70,018	
	Parks and Gardens	1,156,721	70,018	
	Environmental Health	201,324	95,152	
	Rural Housing	153,135	70,018	
	SUB-TOTAL	15,626,499	2,951,376	2,000,000.00

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATION	GOOD & SERVICES	CAPEX
8	WESTERN NORTH RCC	-	-	-
	Office of Regional Coordinating Council	2,234,968	1,647,581	500,000.00
	Budget	279,974	431,833	500,000.00
	Agriculture Department (RADU)	488,225	125,213	
	Social Welfare	395,128	111,208	
	Community Development	280,556	111,208	
	Public Works Department	487,017	70,018	
	Feeder Roads	308,699	70,018	
	Parks and Gardens	511,995	70,018	
	Environmental Health	506,716	98,853	
	Rural Housing	121,750	70,018	
	SUB-TOTAL	5,615,028	2,805,967	1,000,000.00
9	ASHANTI RCC	-	-	-
	Office of Regional Coordinating Council	12,782,145	2,059,457	1,500,000.00
	Budget	1,065,861	809,366	500,000.00
	Agriculture Department (RADU)	4,393,002	263,165	
	Social Welfare	308,034	125,215	
	Community Development	1,298,447	125,213	
	Public Works Department	2,715,326	83,201	
	Feeder Roads	2,147,379	83,201	
	Parks and Gardens	3,007,357	83,201	
	Environmental Health	255,698	111,208	
	Rural Housing	241,857	83,201	
	SUB-TOTAL	28,215,106	3,826,428	2,000,000.00
10	BONO RCC	-	-	-
	Office of Regional Coordinating Council	7,737,130	1,647,581	1,500,000.00
	Budget	582,628	560,623	500,000.00
	Agriculture Department (RADU)	135,585	125,213	
	Social Welfare	3,243,538	111,208	
	Community Development	973,405	111,208	
	Public Works Department	2,313,813	70,018	
	Feeder Roads	2,245,475	70,018	
	Parks and Gardens	2,079,706	70,018	
	Environmental Health	906,848	98,853	
	Rural Housing	317,309	70,018	
	SUB-TOTAL	20,535,438	2,934,757	2,000,000.00

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATION	GOOD & SERVICES	CAPEX
11	BONO EAST RCC	-	-	-
	Office of Regional Coordinating Council	3,830,364	1,647,577	500,000.00
	Budget	279,974	510,132	500,000.00
	Agriculture Department (RADU)	488,225	125,215	
	Social Welfare	395,126	111,208	
	Community Development	280,556	111,208	
	Public Works Department	487,017	70,018	
	Feeder Roads	308,699	70,018	
	Parks and Gardens	511,995	70,018	
	Environmental Health	506,716	98,853	
	Rural Housing	121,750	70,018	
	SUB-TOTAL	7,210,422	2,884,264	1,000,000.00
12	AHAFO RCC	-	-	-
	Office of Regional Coordinating Council	2,234,961	1,647,581	500,000.00
	Budget	279,974	430,132	500,000.00
	Agriculture Department (RADU)	488,225	125,213	
	Social Welfare	395,135	111,208	
	Community Development	280,556	111,208	
	Public Works Department	487,017	70,018	
	Feeder Roads	308,699	70,018	
	Parks and Gardens	511,995	70,018	
	Environmental Health	506,716	98,853	
	Rural Housing	121,750	70,018	
	SUB-TOTAL	5,615,028	2,804,266	1,000,000.00
13	NORTHERN RCC	-	-	-
	Office of Regional Coordinating Council	7,954,889	1,647,570	1,500,000.00
	Budget	437,690	670,628	1,500,000.00
	Agriculture Department (RADU)	3,685,595	139,218	
	Social Welfare	528,418	125,213	
	Community Development	1,034,313	125,213	
	Public Works Department	2,415,963	83,201	
	Feeder Roads	1,617,719	83,201	
	Parks and Gardens	550,417	83,201	
	Environmental Health	587,935	111,208	
	Rural Housing	357,864	83,201	
	SUB-TOTAL	19,170,802	3,151,853	3,000,000.00

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATION	GOOD & SERVICES	CAPEX
14	NORTH EAST RCC	-	-	-
	Office of Regional Coordinating Council	2,234,962	1,812,325	500,000.00
	Budget	279,974	434,983	500,000.00
	Agriculture Department (RADU)	488,225	139,218	
	Social Welfare	395,133	125,213	
	Community Development	280,556	125,213	
	Public Works Department	487,017	83,201	
	Feeder Roads	308,699	83,201	
	Parks and Gardens	511,995	83,201	
	Environmental Health	506,716	111,208	
	Rural Housing	121,750	83,201	
	SUB-TOTAL	5,615,028	3,080,964	1,000,000.00
15	SAVANNAH RCC	-	-	-
	Office of Regional Coordinating Council	2,500,861	1,812,325	500,000.00
	Budget	279,974	427,134	500,000.00
	Agriculture Department (RADU)	488,225	139,218	
	Social Welfare	395,133	125,213	
	Community Development	280,556	125,213	
	Public Works Department	487,017	83,201	
	Feeder Roads	308,699	83,201	
	Parks and Gardens	511,995	83,201	
	Environmental Health	506,716	111,208	
	Rural Housing	121,750	83,201	
	SUB-TOTAL	5,880,927	3,073,115	1,000,000.00
16	UPPER EAST RCC	-	-	-
	Office of Regional Coordinating Council	6,359,497	1,552,014	1,500,000.00
	Budget	497,532	437,660	500,000.00
	Agriculture Department (RADU)	2,659,545	139,218	
	Social Welfare	3,215,813	125,213	
	Community Development	807,790	125,213	
	Public Works Department	1,659,481	83,201	
	Feeder Roads	941,328	83,201	
	Parks and Gardens	352,378	83,201	
	Environmental Health	258,820	111,208	
	Rural Housing	239,053	83,201	
	SUB-TOTAL	16,991,238	2,823,330	2,000,000.00

Appendix 4A: 2026 Indicative Ceilings (GH¢)– OLGS and RCCs

S/N	COVERED ENTITY	COMPENSATIO	GOOD & SERVICES	CAPEX
17	UPPER WEST RCC	-	-	-
	Office of Regional Coordinating Council	5,377,286.71	1,538,038.72	1,500,000.00
	Budget	377,161.94	466,207.40	500,000.00
	Agriculture Department (RADU)	1,830,274.17	139,217.75	
	Social Welfare	553,658.30	125,212.70	
	Community Development	631,489.45	125,212.70	
	Public Works Department	190,125.59	83,201.25	
	Feeder Roads	939,675.90	83,201.25	
	Parks and Gardens	487,981.94	83,201.25	
	Environmental Health	521,820.68	111,207.65	
	Rural Housing	156,817.40	83,201.25	
	SUB-TOTAL	11,066,292.09	2,837,901.90	2,000,000.00
	TOTAL (RCCs)	225,751,688.04	49,397,738.04	27,000,000.00
	GRAND TOTAL	256,917,837.04	59,964,536.04	93,300,000.00

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Greater Accra Region

REGION / MMDA				COE	GOG GOODS AND SERVICE TRANSFER												CAPEX			Grand Total
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD	
GREATER ACCRA REGION			Status																	
101	1	Accra Metro	1	Accra	34,917,137	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-		-	1,561,306
102	2	Ada East	1	Ada Foah	7,579,689	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,446,142
103	3	Shai-Osudoku	2	Dodowa	7,320,272	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
104	4	Ga West	3	Amasaman	7,694,511	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
105	5	Tema Metro	2	Tema	26,292,110	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-		-	1,571,971
106	6	Ga East	2	Abokobi	15,713,164	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
107	7	Ga South	2	Ngleshie Amanfrom	12,053,309	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,494,642
108	8	Ashiaman Mun	2	Ashaiman	12,800,179	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
109	9	Adenta	2	Adenta	9,727,251	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
110	10	Ledzokuku	1	Teshie	13,806,359	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
111	11	Ada West	1	Sege	8,268,225	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,392,820
112	12	Ningo-Prampram	2	Prampram	12,053,309	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806
113	13	Ga Central	2	Sowutuom	14,828,150	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,462,649
114	14	La-Nkwantanang	2	Madina	11,505,143	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
115	15	Kpone Kalamanso	2	Kpone	8,980,743	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
116	16	La Dade-Kotopon	2	La	12,999,877	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
117	17	Okaikei North	2	Abeka	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,131,132
118	18	Ablekuma North	2	Ablekuma North	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,483,978
119	19	Ablekuma West	2	Dansoman	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,494,642
401	20	Ayawaso East	2	Nima	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,494,642
402	21	Ayawaso North	2	Accra NewTown	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,141,796
403	22	Ayawaso West	2	Dzorwulu	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
404	23	Ga North	2	Ofankor	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,483,978
405	24	Weija-Gbawe	2	Weija	14,701,655	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
406	25	Tema West	2	Tema Community 2	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
407	26	Krowor	2	Nungua	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-			1,152,461
408	27	Ablekuma Central	2	Latebiokorshie	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-			1,494,642
409	28	Ayawaso Central	2	Kokomlemle	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-			1,483,978
410	29	Korle Klottey	2	Osu	7,918,528	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-			1,515,971
TOTAL					326,263,413	1,906,806	2,165,545	2,752,973	1,449,233	126,106	101,031	75,810	940,366	940,366	3,233,190	13,691,425	-	-	-	42,342,718

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Volta and Oti Regions

REGION / MMDA				COE	GOG GOODS AND SERVICE TRANSFER											CAPEX			Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	
VOLTA REGION																			
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	1	Central Tongu	1	Adidome	7,630,642	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
121	2	Akatsi South	1	Akatsi	9,362,455	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
122	3	Ho Mun	2	Ho	13,812,899	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
123	4	Hohoe Mun	2	Hohoe	11,719,162	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
126	5	Keta Mun	2	Keta	9,320,060	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
127	6	Ketu South	2	Denu	8,859,682	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
131	7	South Tongu	1	Sogakope	8,964,068	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
132	8	Agortime Ziopie	1	Agortime Kpetoe	7,803,611	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
134	9	South Dayi	1	Kpeve	7,544,778	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
137	10	Ketu North	2	Dzodze	7,863,177	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
138	11	Akatsi North	1	Ave Dakpa	7,368,512	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
139	12	Afadzato South	1	Ve Golokwati	6,777,206	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
140	13	Adaklu	1	Adaklu Waya	5,984,513	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
141	14	North Tongu	1	Battor Dugame	7,230,136	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
128	15	Kpando Mun	2	Kpando	8,385,379	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-
144	16	North Dayi	1	Anfoega	6,608,217	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
143	17	Ho West	1	Dzolokpuita	7,677,601	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
145	18	Anloga	1	Anloga	5,984,513	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
TOTAL					148,896,608	943,578	505,595	1,281,617	709,260	-	-	-	468,937	468,937	1,507,695	5,885,618	-	-	-
OTI REGION																			
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	1	Jasikan	1	Jasikan	7,836,205	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
125	2	Kadjebi	1	Kadjebi	8,164,031	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
129	3	Krachi West	1	Kete Krachi	7,226,889	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,273,905	-
130	4	Nkwanta South	2	Nkwanta	8,196,033	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,088,664	-
133	5	Krachi East	2	Dambai	8,266,603	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,459,146	-
135	6	Biakoye	1	Nkonya Ahenkro	6,655,949	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
136	7	Nkwanta North	1	Kpasa	6,480,380	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,134,974	-
142	8	Krachi Nchumuru	1	Chinderi	5,538,949	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
	9	Guan	1	Likpe Mate	3,931,080	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-
TOTAL					62,296,118	166,000	60,000	235,000	141,000	-	-	-	222,958	222,958	702,501	2,700,105	-	32,956,689	-

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Eastern Region

REGION / MMDA					COE	GOG GOODS AND SERVICE TRANSFER											CAPEX			Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD	
EASTERN REGION																				
CODE	No.	MMDAs	Status	Capital		-	-	-	-						-					-
150	1	Kwahu Afram Plains North	1	Donkorkrom	9,025,564	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
151	2	Akwapim North	2	Akropong Akwapim	10,718,841	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,526,635
152	3	Nsawam Adoagyiri Mun	2	Nsawam	13,143,897	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-			1,515,971
153	4	Asuogyaman	1	Atimpoku	10,739,034	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-			1,125,290
154	5	Birim North	1	New Abirem	11,029,781	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135
155	6	Birim South	1	Akim Swedru	8,337,865	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806
156	7	Abuakwa South	2	Kibi	9,206,902	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	10,955,850
157	8	Fanteakwa North	1	Begoro	9,793,869	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296
158	9	Kwaebibirem	2	Kade	9,912,326	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,152,461
159	10	Kwahu South	1	Mpraeso	10,414,214	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,435,478
160	11	Lower Manya Krobo	2	Odumase Krobo	11,048,569	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	22,252,065
161	12	New Juaben South	2	Koforidua	15,513,472	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	29,850,706
162	13	Suhum	2	Suhum	13,682,273	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
163	14	West Akim	2	Asamakese	12,887,648	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	13,574,469
164	15	Yilo Krobo	2	Somanya	12,360,430	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,526,635
165	16	Atiwa West	1	Kwabeng	8,458,468	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
166	17	Kwahu West	2	Nkawkaw	13,152,621	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,526,635
167	18	Upper Manya Krobo	1	Asesewa	7,975,647	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806
168	19	Kwahu East	1	Abetifi	8,820,427	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,082,632
169	20	Birim Central	2	Akim Oda	13,252,328	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	18,251,810
170	21	Akyemansa	1	Ofoase	8,706,670	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135
171	22	Denkyembuor	1	Akwatia	8,030,347	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
172	23	Kwahu Afram Plains South	1	Tease	7,787,465	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,114,625
173	24	Ayensuano	1	Coaltar	6,000,929	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,435,478
174	25	Akuapem South	1	Aburi	10,836,138	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
175	26	Upper West Akim	1	Adeiso	10,667,195	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,071,967
176	27	New Juaben North	2	Effiduase	10,040,123	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
177	28	Abuakwa North	2	Kukurantumi	7,413,850	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,494,642
178	29	Okere	1	Adukrom	5,843,860	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
179	30	Atiwa East	1	Anynam	6,407,941	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
180	31	Fanteakwa South	1	Osino	6,066,764	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,446,142
181	32	Asene-Manso-Akroso	1	Manso	5,505,567	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135
182	33	Achiase	1	Achiase	6,000,929	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135
TOTAL					318,781,956	620,000	390,000	890,000	534,000	-	-	-	882,739	882,739	2,866,800	11,275,706	-	-	-	134,085,041

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Central Region

REGION / MMDA				COE	GOG GOODS AND SERVICE TRANSFER												CAPEX			Grand Total
					Wrks.			Physical	Budget &	Waste	Legal	Dept. of	Dept. of	Social Welfare &	Total Goods	Capital	SOCO	UNICEF-ISS		
CODE	No.	MMDAs		Capital	Amount	Dept.	Roads	Agric.	Planning	Rating Dept.	Mgt. Dept.	Dept.	HR	Statistics	Comm. Dev.	& Services	Expenditure	Project	SW&CD	
CENTRAL REGION																				
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-				-	
190	1	Abura/ Asebu/ Kwamankese	1	Abura Dunkwa	9,830,884	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-	-	1,071,967	
191	2	Agona West	2	Swedru	11,683,058	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	25,269,932	
192	3	Ajumako/Enyan/Esiam	1	Ajumako	10,310,716	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-	-	1,446,142	
193	4	Asikuma-Odoben-Brakwa-Breman	1	Breman Asikuma	9,661,351	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-	-	1,082,632	
194	5	Assin Fosu	2	Assin Fosu	11,493,839	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	10,403,106	
195	6	Effutu	2	Winneba	11,860,255	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	1,494,642	
196	7	Cape Coast	3	Cape Coast	25,635,109	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-	-	1,561,306	
197	8	Gomoa West	1	Apam	8,684,132	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,446,142	
198	9	Komenda-Edina-Eguafo-Abirim	2	Elmina	10,740,403	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	1,515,971	
199	10	Mfantiman Mun	2	Saltpond	10,960,112	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	27,783,610	
200	11	Twifu Ati Morkwa	1	Twifu Praso	9,376,808	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,456,806	
201	12	Upper Denkyira East	2	Dunkwa-on-Offin	10,708,925	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	1,494,642	
202	13	Assin South	1	Kyekewere / Nsuaem	8,419,129	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,446,142	
203	14	Gomoa Central	1	Afransi	8,170,207	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,435,478	
204	15	Awutu Senya	1	Awutu Beraku	10,254,039	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,446,142	
205	16	Upper Denkyira West	1	Diaso	6,942,224	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,082,632	
206	17	Agona East	1	Nsaba	8,360,676	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,446,142	
207	18	Awutu Senya East	2	Kasoa	12,024,003	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	53,532,583	
208	19	Ekumfi	1	Essarkyir	6,609,481	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,435,478	
209	20	Hemang Lower Denkyira	1	Hemang	7,825,910	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,435,478	
210	21	Assin North	1	Assin Bereku	3,366,576	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,446,142	
211	22	Gomoa East	1	Potsin	3,490,510	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	1,392,820	
TOTAL					216,408,348	417,000	240,000	585,000	356,000	15,000	50,516	37,905	584,998	584,998	1,885,376	7,599,128	-	-	142,125,934	

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Western and Western North Regions

REGION / MMDA					COE	GOG GOODS AND SERVICE TRANSFER											CAPEX			Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD	
WESTERN REGION																				
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-				-	
220	1	Ahanta West	2	Agona Nkwanta	10,359,363	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	14,356,165
223	2	Jomoro	2	Half-Assini	7,933,640	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,163,125
225	3	Wassa East	1	Daboase	9,007,568	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,472,471
226	4	Nzema East Municipal	2	Axim	7,843,275	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,483,978
228	5	Sekondi Takoradi Metro	3	Sekondi	30,356,725	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-		-	1,577,971
229	6	Wassa Amenfi West	2	Asankragua	8,317,382	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,163,125
230	7	Tarkwa Nsuaem Municipal	2	Tarkwa	12,244,594	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,152,461
232	8	Wassa Amenfi East	2	Wassa Akropong	8,518,923	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971
233	9	Shama	1	Shama	10,041,656	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296
234	10	Prestea-Huni-Valley	2	Bogoso	9,185,800	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306
236	11	Ellembele	1	Nkroful	8,309,859	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,082,632
238	12	Amenfi Central	1	Manso Amenfi	5,700,436	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296
239	13	Mpohor	1	Mpohor	7,064,640	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471
	14	Effia Kwesimintsim	2	Kwesimintim	5,700,436	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	40,931,973
TOTAL					140,584,299	275,000	270,000	400,000	239,000	15,000	50,516	37,905	418,788	418,788	1,403,560	5,873,211	-	-	-	71,059,241

WESTERN NORTH REGION																				
CODE	No.	MMDAs	Status	Capital		-	-	-	-						-					-
221	1	Aowin	2	Enchi	7,698,963	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,163,125
222	2	Bibiani Anhwiaso Bekwai	2	Bibiani	13,609,430	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,184,454
224	3	Juaboso	1	Juaboso	7,482,423	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135
227	4	Sefwi Wiawso Municipal	2	Sefwi Wiawso	8,665,949	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	15,907,555
231	5	Bia West	1	Essam-Dabiso	7,627,357	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,435,478
235	6	Sefwi Akontombra	1	Akontombra	5,934,720	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296
237	7	Bia East	1	Adabokrom	5,177,649	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,472,471
240	8	Suaman	1	Dadieso	10,353,710	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,114,625
241	9	Bodi	1	Bodi	5,772,421	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,472,471
TOTAL					72,322,621	168,000	90,000	250,000	144,000	-	-	-	234,468	234,468	753,847	2,942,809	-	-	-	26,321,610

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Ashanti Region

REGION / MMDA					COE	GOG GOODS AND SERVICE TRANSFER												CAPEX				Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD			
ASHANTI REGION																						
CODE	No.	MMDAs	Status	Capital		-	-	-	-						-							
250	1	Adansi South	1	New Edubiase	8,859,783	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,456,806		
251	2	Obuasi	2	Obuasi	12,901,005	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	22,250,234		
252	3	Sekyeri South	1	Agona	13,748,316	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,446,142		
253	4	Ahafo Ano North	2	Tepa	11,337,094	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	6,367,264		
254	5	Ahafo Ano South East	1	Mankranso	6,863,935	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,424,813		
255	6	Bekwai Municipal	2	Bekwai	13,493,385	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
256	7	Amansie West	1	Manso-Nkwanta	8,495,679	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,478,135		
257	8	Asante Akim / Central Mun	2	Konongo-Odumase	17,333,661	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
258	9	Asante Akim South	2	Juaso	10,933,092	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306		
259	10	Atwima Nwabiagya	2	Nkawie	12,128,163	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
260	11	Bosomtwe	1	Kuntense	14,368,096	44,930	-	56,237	33,835	-	-		22,215	22,215	66,645	246,078	-		-	1,114,625		
261	12	Ejisu	2	Ejisu	14,510,568	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
262	13	Ejura Sekyredumasi	2	Ejura	14,410,635	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
263	14	Kumasi	3	Kumasi	41,850,315	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-		-	1,561,306		
264	15	Kwabre East	2	Mamponteng	12,607,707	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	46,662,623		
265	16	Offinso Municipal	2	Offinso	13,546,888	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,131,132		
266	17	Sekyeri East	1	Effiduase	11,655,329	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,103,961		
267	18	Mampong	2	Mampong	15,162,184	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,505,306		
268	19	Adansi North	1	Fomena	9,425,067	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
269	20	Amansie Central	1	Jacobi	10,219,143	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,478,135		
270	21	Atwima Mponua	1	Nynahin	9,451,978	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806		
271	22	Offinso North	1	Akomadan	10,010,183	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296		
272	23	Afigya Kwabre South	1	Kodie	14,419,569	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296		
273	24	Bosome Freho	1	Asiwa	8,177,326	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
274	25	Atwima Kwanwoma	1	Foase	8,495,679	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806		
275	26	Sekyeri Kumawu	1	Kumawu	7,487,012	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
276	27	Sekyeri Central	1	Nsuta	10,699,304	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,435,478		
277	28	Asokore Mampong	2	Asokore	12,949,812	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,494,642		
278	29	Asante Akim North	1	Agogo	13,318,855	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806		
279	30	Sekyeri Afram Plains	1	Drobonso	5,786,716	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,459,361		
280	31	Oforikrom	2	Oforikrom	10,501,175	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,526,635		
281	32	Kwadaso	2	Kwadaso	10,613,983	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
282	33	Old Tafo	2	Old Tafo	9,809,630	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	27,420,323		
283	34	Asokwa	2	Asokwa	10,851,833	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	29,995,213		
284	35	Suame	2	Suame	12,569,294	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	32,374,991		
285	36	Juaben	2	Juaben	8,392,723	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971		
286	37	Ahafo Ano South West	1	Adugyama / Dwinyama	10,588,322	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,093,296		
287	38	Amansie South	1	Edubia	6,905,663	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
288	39	Atwima Nwabiagya North	1	Barekese	8,446,046	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806		
289	40	Akrofuom	1	Akrofuom	6,509,847	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
450	41	Adansi Asokwa	1	Asokwa	7,555,191	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471		
451	42	Obuasi East	1	Tutuka	9,154,993	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,456,806		
452	43	Afigya Kwabre North	1	Boaman	6,369,612	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,125,290		
TOTAL					492,914,793	817,000	570,000	1,167,555	704,000	15,000	50,516	37,905	1,178,134	1,178,134	3,849,739	15,436,496	-	-	-	217,298,263		

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Ahafo, Bono East and Bono Regions

REGION / MMDA					COE	GOG GOODS AND SERVICE TRANSFER											CAPEX				Grand Total
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD		
AHAFO REGION																					
CODE	No.	MMDAs	Status	Capital		-	-	-	-						-					-	
290	1	Asunafo North Municipal	2	Goaso	12,603,445	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	15,899,989	
291	2	Asutifi North	1	Kenyasi	9,259,769	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,467,471	
230	3	Tano South	2	Bechem	13,381,391	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,526,635	
312	4	Asutifi South	1	Hwidiem	7,313,704	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,488,800	
307	5	Asunafo South	1	Kukuom	9,157,332	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-		-	1,440,478	
308	6	Tano North	2	Duayaw Nkwanta	7,313,704	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-		-	1,515,971	
TOTAL					59,029,344	114,000	90,000	170,000	99,000	-	-	-	167,823	167,823	553,911	2,204,576	-	-	-	23,339,344	

BONO EAST REGION																				
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-					-
292	1	Aleebubu Amantin	2	Aleebubu	10,444,342	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	1,473,313
296	2	Kintampo North Municipal	2	Kintampo	14,339,132	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	1,131,132
297	3	Nkoranza South Municipal	2	Nkoranza	10,218,355	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	13,015,674
298	4	Sene West	1	Kwame Danso	9,665,384	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,435,478
301	5	Techiman Municipal	2	Techiman	12,809,767	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	44,417,374
303	6	Pru East	1	Yeji	8,107,468	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142
306	10	Kintampo South	1	Jema	10,833,821	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,114,625
311	7	Nkoranza North	1	Busunya	8,928,411	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,435,478
313	8	Techiman North	1	Tuobodom	10,929,597	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,467,471
314	9	Sene East	1	Kajaji	6,981,016	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,424,813
317	11	Pru West	1	Prang	4,650,015	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,114,625
TOTAL					107,907,308	206,000	120,000	295,000	177,000	-	-	-	290,409	290,409	938,484	3,677,668	-	-	-	69,476,125

BONO REGION																				
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-						-					-
293	1	Berekum East	2	Berekum	9,650,651	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	22,201,575
294	2	Dormaa Central Municipal	2	Dormaa Ahinkro	10,055,709	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	11,703,960
295	3	Jaman South	2	Drobo	10,707,348	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	1,120,467
299	4	Sunyani Municipal	2	Sunyani	12,167,144	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	36,927,661
302	11	Wechi Municipal	2	Wenchi	14,615,236	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	1,505,306
304	12	Tain	1	Nsawkaw	11,034,802	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,456,806
305	5	Jaman North	1	Sampa	9,272,342	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,467,471
309	6	Sunyani West	1	Odumasi	14,609,704	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142
310	7	Dormaa East	1	Wamfie	8,707,856	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,461,806
315	8	Banda	1	Banda Ahenkro	6,172,167	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,414,149
316	9	Dormaa West	1	Nkran Nkwanta	7,573,239	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,467,471
318	10	Berekum West	1	Jinjini	5,576,275	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142
TOTAL					120,142,472	226,000	150,000	330,000	195,000	-	-	-	324,135	324,135	1,056,476	4,166,449	-	-	-	83,618,955

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Northern, Savannah and Northeast Regions

REGION / MMDA					COE	GOG GOODS AND SERVICE TRANSFER											CAPEX				Grand Total
CODE	No.	MMDAs			Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD	
NORTHERN REGION																					
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
331	1	Yendi Municipal	2	Yendi	8,892,051	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,412,836	-	30,076,252	
334	2	Gushiegu	2	Gusheigu	4,951,507	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,598,077	-	15,923,559	
335	3	Nanumba North	2	Bimbilla	8,689,729	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,320,215	-	15,105,452	
336	4	Saboba	1	Saboba	6,921,831	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,783,318	-	15,779,066	
337	5	Savelugu	2	Savelugu	8,688,279	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	1,515,971	
338	6	Tolon	1	Tolon	12,510,408	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142	
339	7	Tamale Metropolis	3	Tamale	30,758,946	88,409	113,715	101,031	75,737	63,053	50,516	37,905	37,905	37,905	126,399	732,574	-	9,894,766	-	18,155,781	
342	8	Zabzugu	1	Zabzugu	6,455,064	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,114,625	
346	9	Karaga	1	Karaga	7,836,825	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,875,939	-	15,966,147	
347	10	Nanumba South	1	Wulensi	6,848,485	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,125,290	
349	11	Kpandai	1	Kpandai	7,376,210	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142	
351	12	Mion	1	Sang	7,323,844	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,467,471	
352	13	Sagnerigu	2	Sagnerigu	6,631,692	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,941,076	-	81,335,247	
353	14	Tatale Sanguli	1	Tatale	6,974,764	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,968,560	-	16,110,569	
355	15	Kumbungu	1	Kumbungu	5,827,777	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,114,625	
356	16	Nanton	1	Nanton	5,754,220	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,478,135	
TOTAL					142,441,633	305,000	180,000	430,000	260,000	15,000	50,516	37,905	428,686	428,686	1,382,811	5,637,255	-	71,794,787	-	219,160,475	
SAVANNAH REGION																					
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
330	1	Bole	1	Bole	8,250,314	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,227,595	-	15,201,388	
332	2	East Gonja	2	Salaga	7,322,212	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	-	-	8,886,055	
340	3	West Gonja	1	Damango	6,963,508	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	8,550,786	
343	4	Sawla Tuna Kalba	1	Sawla	7,199,535	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,922,249	-	16,033,026	
345	5	Central Gonja	1	Buipe	6,759,447	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	1,446,142	
350	6	North Gonja	1	Daboya	6,170,067	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,366,526	-	15,102,502	
358	7	North East Gonja	1	Kpalbe	5,001,630	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	-	-	14,813,656	
TOTAL					47,666,712	128,000	30,000	180,000	108,000	-	-	-	167,017	167,017	517,864	1,965,246	-	25,516,369	-	80,033,555	
NORTH EAST REGION																					
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
333	1	East Mamprusi	2	Gambaga	5,131,793	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,385,353	-	35,508,290	
341	2	West Mamprusi	2	Walewale	5,116,443	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,107,491	-	16,744,546	
344	3	Bunkpurugu Nakpanduri	1	Bunkpurugu	5,670,050	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,570,594	-	17,139,966	
348	4	Chereponi	1	Chereponi	6,831,662	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,551,767	-	15,797,516	
354	5	Mamprugu Moagduri	1	Yagaba	6,363,531	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,014,870	-	16,198,778	
357	6	Yunyoo Nasuan	1	Yunyoo	3,756,448	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,524,284	-	17,415,268	
TOTAL					32,869,927	112,000	60,000	160,000	96,000	-	-	-	156,312	156,312	502,565	1,961,873	-	55,154,357	-	118,804,364	

Appendix 4B: 2026 MMDAs Indicative Ceilings (GH¢) – Upper East and Upper West Regions

REGION / MMDA				COE	GOG GOODS AND SERVICE TRANSFER											CAPEX			Grand Total	
CODE	No.	MMDAs		Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	SOCO Project	UNICEF-ISS SW&CD	
UPPER EAST REGION																				
CODE	MMDAs		Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
360	1	Bawku	2	Bawku	7,331,788	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	10,265,249	-	
361	2	Bawku West	1	Zebilla	5,586,176	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,755,835	-	
362	3	Bolgatanga	2	Bolgatanga	9,550,012	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	10,126,318	-	
363	4	Bongo	1	Bongo	4,873,949	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	10,080,007	-	
364	5	Builsa North	2	Sandema	5,100,273	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,431,663	-	
365	6	Kassena Nankana East	2	Navrongo	8,048,439	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,848,456	-	
366	7	Talensi	1	Tongo	9,359,376	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,802,145	-	
367	8	Garu	1	Garu	8,637,832	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,987,387	-	
368	9	Kassena Nankana West	1	Paga	7,779,081	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,709,525	-	
369	10	Binduri	1	Binduri	5,602,595	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,709,525	-	
370	11	Pusiga	1	Pusiga	6,886,043	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	10,218,938	-	
371	12	Nabdam	1	Nangodi	5,922,254	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,616,904	-	
372	13	Builsa South	1	Fumbisi	6,476,366	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,477,973	-	
373	14	Bolgatanga East	1	Zuarungu	6,437,724	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,663,215	-	
374	15	Tempane	1	Tempane	6,905,098	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	10,033,697	-	
TOTAL					104,497,005	276,000	90,000	390,000	234,000	-	-	-	379,270	379,270	1,205,066	4,661,978	-	147,726,837	-	
UPPER WEST REGION																				
CODE	MMDAs		Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
380	1	Jirapa	2	Jirapa	9,039,102	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,829,629	-	
381	2	Lawra	2	Lawra	8,246,812	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,339,042	-	
382	3	Nadowli Kaleo	1	Nadowli	9,289,789	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,505,456	-	
383	4	Sissala East	2	Tumu	8,626,536	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	9,246,422	-	
384	5	Wa	2	Wa	9,644,726	67,403	84,266	101,129	50,540	-	-	-	33,726	33,726	117,992	488,781	-	8,690,698	-	
385	6	Wa West	1	Wechiaw	7,359,067	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,200,111	-	
386	7	Wa East	1	Funsi	6,415,997	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,153,801	-	
387	8	Sissala West	1	Gwollu	6,521,861	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,644,387	-	
388	9	Lambusie Karni	1	Lambussie	5,781,483	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,061,180	-	
389	10	Nandom	1	Nandom	6,107,970	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	9,292,732	-	
390	11	Dafiama Bussie Issa	1	Issa	6,257,776	44,930	-	56,237	33,835	-	-	-	22,215	22,215	66,645	246,078	-	8,737,008	-	
TOTAL					83,291,119	206,000	120,000	283,064	177,000	-	-	-	290,409	290,409	938,484	3,677,668	-	98,700,467	-	
GROUND TOTAL					2,476,313,676	4,954,000	3,390,000	7,085,619	4,266,000	90,000	303,093	227,430	7,135,448	7,135,448	23,298,367	93,357,211	-	431,849,507	-	

Appendix 5A: Compensation of Employees-GOG Form

MDA:

Department

Cost Centre:

Programme:

Breakdown of Salaries of Staff

S/N	STAFF ID	NAME	GRADE	SALARY LEVEL	STEP	MONTHLY BASIC SALARY (GH¢)	ALLOWANCES									MONTHLY CONSOLIDATED SALARY (GH¢)
							ACCOMMODATION (GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTERMENT (GH¢)	HOUSE HELP (GH¢)	GARDEN BOY (GH¢)	OTHER ALLOWANCES (GH¢)	
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
		TOTAL														

*** Kindly specify all other allowances (e.g. Interim Support, etc.) currently being received, aside the allowances indicated above ***

HEAD OF BUDGET(if applicable)

HEAD PPME

CHIEF DIRECTOR

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.....

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Appendix 5B: Staff paid with IGF

MDA:

Department:

Cost Centre:

Programme:

S/N	STAFF ID	NAME	DATE OF EMPLOYMENT	RANK / GRADE	BASIC SALARY	ALLOWANCES							MONTHLY CONSOLIDATED SALARY
						ALLOWANCE TYPE 1 (GH¢)	ALLOWANCE TYPE 2 (GH¢)	ALLOWANCE TYPE 3 (GH¢)	ALLOWANCE TYPE 4 (GH¢)	ALLOWANCE TYPE 5 (GH¢)	ALLOWANCE TYPE 6 (GH¢)	ALLOWANCE TYPE 7 (GH¢)	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
		GRAND TOTAL											

*** Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" ***

HEAD OF BUDGET(if applicable)

HEAD PPME

CHIEF DIRECTOR

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.....

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Appendix 5C: Additional Recruitment Information (Military & Security Services)

MDA:

Department

Cost Centre:

Programme:

S/N	RANK / GRADE	SALARY LEVEL	NO. OF PERSONNEL	TOTAL COST OF UNIFORM / KITS/ ACCOUTREMENTS TO BE PROVIDED BY GOVERNMENT	FEEDING COST	TOTAL COST
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
TOTAL						

SIGN

SIGN

NAME OF COST CENTRE HEAD

NAME OF CHIEF DIRECTOR

Appendix 5D: Compensation of Employees' Information Request for Granting Financial Clearance

MDA:

Department:

Cost Centre:

Programme:

S/N	CATEGORY OF STAFF	SALARY LEVEL	NO. OF PERSONNEL	BASIC SALARY	ALLOWANCES									SSF	TOTAL MONTHLY CONSOLIDATED SALARY
					ACCOMMODATION (GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTERMENT (GH¢)	HOUSE HELP (GH¢)	GARDEN BOY (GH¢)	OTHER ALLOWANCES (GH¢)		
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
GRAND TOTAL															

*** Kindly specify all other allowances (e.g. Interim Support, etc.) currently being received, aside the allowances indicated above ***

NAME OF HR MANAGER

DATE SIGNED

Appendix 5E: Financial Clearance Reporting / Monitoring Template

MDA:

Department:

Cost Centre:

Programme:

S/N	COST CENTRE	NO. OF STAFF GRANTED	EFFECTIVE DATE OF FINANCIAL CLEARANCE	NO. PLACED ON PAYROLL	NO. OUTSTANDING	TOTAL MONTHLY CONSOLIDATED SALARY OF OUTSTANDING STAFF	REMARKS (IF ANY)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
TOTAL							

NAME OF HR MANAGER

DATE SIGNED

Appendix 5F: Templates for Capturing Separated Staff for 2025

MDA:

Department:

Cost Centre:

Programme:

S/N	STAFF ID	NAME	CURRENT GRADE / RANK	BASIC SALARY	ALLOWANCES					MONTHLY CONSOLIDATED SALARY	DATE OF EXIT	REASON FOR EXIT
					ALLOWANCE TYPE 1 (GH¢)	ALLOWANCE TYPE 2 (GH¢)	ALLOWANCE TYPE 3 (GH¢)	ALLOWANCE TYPE 4 (GH¢)	ALLOWANCE TYPE 5 (GH¢)			
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
		GRAND TOTAL										

*** Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" ***

NAME OF HR MANAGER

.....

DATE SIGNED

.....

Appendix 5G: Template for Capturing Retirees for 2026

MDA:

Department

Cost Centre:

Programme:

S/N	STAFF ID	NAME	CURRENT GRADE / RANK	BASIC SALARY	ALLOWANCES					MONTHLY CONSOLIDATED SALARY	DATE OF EXIT
					ALLOWANCE TYPE 1 (GH¢)	ALLOWANCE TYPE 2 (GH¢)	ALLOWANCE TYPE 3 (GH¢)	ALLOWANCE TYPE 4 (GH¢)	ALLOWANCE TYPE 5 (GH¢)		
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
		GRAND TOTAL									

*** Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" ***

NAME OF HR MANAGER

.....

DATE SIGNED

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MDA:

[illegible]

NAME OF HR MANAGER

.....

CHIEF DIRECTOR

.....

Appendix 6A: MDA Cash Plan Template - Summary

MDA CASH PLAN TEMPLATE - SUMMARY

Name of MDA:

Table 1: Overall MDAs Annual Cash Requirement by Expenditure Item (Normal)

Sn.	Expenditure classification	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Wages and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Non- Salary Related Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Goods & Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w GoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/wGoG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: This Table will be populated automatically when the other Tables in the Framework are populated.

Sign-offs

	Name	Name	Signature
Responsible Officer	Director, PPME		
	Chief Director		

Appendix 6B: MDA Cash Plan Template – Key Policy Initiatives

MDA CASH PLAN TEMPLATE - KEY POLICY INITIATIVES

Name of MDA:

Table 2: Cash Requirement for Key Policy Initiative(s) (Goods and Services)

Sn.	Policy Initiative	Funds Source	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 2 with cash required for implementation of Key Policy Initiative(s)

Table 3: Cash Requirement for Key Policy Initiative(s) (CAPEX)

Sn.	Policy Initiative	Funds Source	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1															
2															
3															
4															
5															
6															
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 3 with cash required for implementation of Key Policy Initiative(s)

Appendix 6C: MDA Cash Plan Template – Compensation of Employees

MDA CASH PLAN TEMPLATE - COMPENSATION OF EMPLOYEES

Name of MDA:

Table 4: Overall MDAs Annual Cash Requirement by Expenditure Item (Normal + Policy Initiatives)

Sn.	Expenditure classification	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Compensation of Employees	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Wages and Salaries													
	o/w Non- Salary Related Allowance													

NB: Please populate Table 4 with the total cash required for your MDA (Normal) and all Policy Initiatives under your MDA

Appendix 6D: MDA Cash Plan Template – Goods and Services

MDA CASH PLAN TEMPLATE - GOODS AND SERVICES (GoG)

Name of MDA:

Table 5: Cash Requirement Goods and Services (Excluding Key policy Initiatives)

Sn.	Key Operations	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1														
2														
3														
4														
5														
6														
7														
8														
9														
Total		-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 5 with cash required for implementation of other Goods and Services (Excluding Key policy Initiatives)

Appendix 6E: MDA Cash Plan Template – Capital Expenditure

MDA CASH PLAN TEMPLATE - CAPITAL EXPENDITURE (GoG)

Name of MDA:

Table 6: Cash Requirement Capex (Excluding Key policy Initiatives)

Sn.	Key Operations	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1														
2														
3														
4														
5														
6														
7														
8														
9														
Total		-	-	-	-	-	-	-	-	-	-	-	-	-

NB: Please populate Table 6 with cash required for implementation of Capex (Excluding Key policy Initiatives)

Appendix 6F: MMDA Annual Cash Plan by Expenditure Item Template

Name of MMDA:

Name of Region:

Name of Region:

S/n	Expenditure classification	Expenditure sub-classification	Arrears 2025	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	Salary															
		Salary Related Allowance															
		Non-salary related allowance															
2	Goods & Services	GoG															
		IGF															
		DACF (ASSEMBLY)															
		DACF (MP)															
		DACF (PWD)															
		FLG (SPECIFY)															
3	Capital Expenditure	GoG															
		IGF															
		DACF (ASSEMBLY)															
		DACF (MP)															
		DACF (PWD)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
Total																	
Sign-offs		To be signed off after full alignment with the Ministry of Finance															

Responsible Officer: Name: _____ Signature: _____

Coordinating Director: Name: _____ Signature: _____

Chief Executive: Name: _____ Signature: _____

DEPARTMENT / AGENCY.....

NON-TAX REVENUE/INTERNALLY GENERATED FUNDS
COLLECTION TREND (2022-2029)

[illegible]

MINISTRY.....

DEPARTMENT / AGENCY.....

[illegible]

Appendix 7C: Non-Tax Revenue/ Internally Generated Funds Breakdown of Breakdown of Expenditure to be incurred from retained IGF

MINISTRY.....

DEPARTMENT / AGENCY.....

Expenditure Item	2026	2027	2028	2029
Compensation*				
Goods and Service				
CAPEX				
Total				

*Compensation Budgets without evidence of authorisation by MOF will not be approved for funding under IGF

Appendix 8: Details of subscriptions

No	Name of agreement	2026 Annual payment obligation	Type - (UN related and non-UN related)	Justification/Benefit of membership	2025 Outstanding obligations
1					
2					

Appendix 9: Statutory Funds Expenditure-Expenditure Performance

Overall Statutory Funds Utilisation by Expenditure Item								
	2024				2025			
	Expenditure Classification	Approved Formula/ Programmed Expenditure	Actual (Amount Utilised)	Beneficiary / Purpose	Expenditure (Details)	Approved Formula	Actual (Amount Utilised)	Beneficiary / Purpose
	Compensation of Employees							
	Goods and Services							
	Capital Expenditure							
	TOTAL							

Table xxx: Statutory Funds Utilisation - Compensation of Employees								
	2024				2025			
Sn.	Expenditure (Details)	Approved Formula/ Programmed Expenditure	Actual (Amount Utilised)	Beneficiary / Purpose	Expenditure (Details)	Approved Formula	Actual (Amount Utilised)	Beneficiary / Purpose
1								
2								
3								
TOTAL								

Statutory Funds Utilisation - Goods and Services								
	2024				2025			
Sn.	Expenditure (Details)	Approved Formula/ Programmed Expenditure	Actual (Amount Utilised)	Beneficiary/ Purpose	Expenditure (Details)	Approved Formula	Actual (Amount Utilised)	Beneficiary / Purpose
1								
2								
3								
TOTAL								

Statutory Funds Utilisation - Capital Expenditure								
	2024				2025			
Sn.	Expenditure (Details)	Approved Formula/ Programme d Expenditure	Actual (Amount Utilised)	Beneficiary/ Purpose	Expenditure (Details)	Approved Formula	Actual (Amount Utilised)	Beneficiary/ Purpose
1								
2								
3								
TOTAL								

Statutory Funds - Inflows					
		2024		2025	
Sn.	Revenue Source	Budget	Actual	Budget	Actual
1					
2					
3					
TOTAL					

Appendix 10: Public Investment Plan (PIP) for 2026-2029

MDA

Funding Source:

Budget Ceiling:

							2026 Ceiling	2027 Ceiling	2028 Ceiling	2029 Ceiling
							Allocation Based on the MTEF (2026-2029)			
Sn.	Code	Project	% Work Done	Total Contract Sum	Actual Payment	Outstanding Balance	2026	2027	2028	2029
1										
2										
3										
4										

Note: The difference between the Annual Ceiling and the Total Allocation for Projects for the financial year, is earmarked for Non Infrastructure Capex. i.e Vehicles, Computers, Furniture etc.

