

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

Kindly quote this number and date on all correspondence

My Ref.No. MoF/B.159/BD/BDU/BPG/8/25.1

Your Ref. No.

Date......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 <a href="mailto:bdru@mofep.gov.gh">bdru@mofep.gov.gh</a>, 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

> Tel: +233 (0) 302 747 197 Email: info@mofep.gov.gh Website: www.mofep.gov.gh

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

#### **TABLE OF CONTENTS**

ACRONYMS AND ABBREVIATIONS SECTION ONE: INTRODUCTION SECTION TWO: MACROECONOMIC DEVELOPMENTS AND OUTLOOK	1
Recent Macro Economic Developments	3 3
Disbursement Limit on Bilateral Project Loans	or 6
SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2026-2029 BUDGET	<b>8.</b> 1
Programme Based Budgeting (PBB)	9 .11 .12
MDA Non-Tax Revenue / Internally Generated Funds (NTR/IGF) Projections	16 17 17
OTHER BUDGET PREPARATION INSTRUCTIONS  Sustainable Development Goals (SDGs)  Procurement plans  Anti-Corruption	21 22
SECTION FOUR: SPECIFIC INSTRUCTIONS FOR REGIONAL CO-ORDINATING COUNCILS (RCCs) AND METROPOLITAN, MUNICIPAL AND DISTRICT ASSEMBLIES (MMDAs)	
Regional Integrated Budget	23
Expenditure Budgeting	25 27 28
SECTION FIVE: CONCLUSION	

#### **List of Tables**

Table 1: Policy Outcome Indicators and Targets	9
Table 2: 2025 Budget Expenditure Performance by Economic Classification (Jan-Sept.	
	.10
Table 3: Output Indicators and Targets	.11
List of Figures	
Figure 1: PBB Logical Framework for Budget Programmes	8

#### **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 Nation's 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 remail 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  $8 \pm 2$  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 nonrefundable 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.

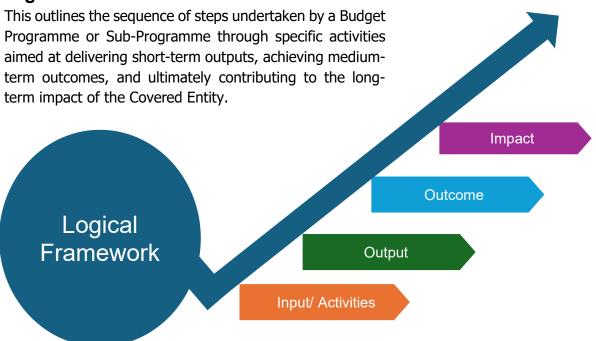
## SECTION THREE: INSTRUCTIONS FOR PREPARING THE 2026-2029 BUDGET

#### **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**



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	Base	eline	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	В	С	D=A-B	E=B-C	
Compensation of						
Employees						
GoG						
<i>IGF</i>						
Goods & Services						
GoG						
<i>IGF</i>						
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				Projections			
		2024		2025		Budget Year 2026	Indicative Year	Indicative Year	Indicative Year
			Target	Actual	Target	Actual		2027	2028

#### **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 (<a href="www.mofep.gov.gh">www.mofep.gov.gh</a>) for ease of reference. MS Word versions of the PBB documents will be made available upon request through <a href="mailto:bdru@mofep.gov.gh">bdru@mofep.gov.gh</a>. 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 <a href="mailto:bdru@mofep.gov.gh">bdru@mofep.gov.gh</a> and <a href="mailto:EBaffour-Awuah@mofep.gov.gh">EBaffour-Awuah@mofep.gov.gh</a>:
  - 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 mediumterm 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 <a href="mailto:Bdru@mofep.gov.gh">Bdru@mofep.gov.gh</a> and <a href="mailto:EBotchey@mofep.gov.gh">EBotchey@mofep.gov.gh</a>.

## 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 <a href="mailto:Bdru@mofep.gov.gh">Bdru@mofep.gov.gh</a> and <a href="mailto:SAdams@mofep.gov.gh">SAdams@mofep.gov.gh</a>.

#### **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 <a href="www.mofep.gov.gh">www.mofep.gov.gh</a>). Hard copies should be delivered to the Budget Office (Director of Budget, Ministry of Finance), while soft copies must be emailed to <a href="mailto:Bpemu@mofep.gov.gh">Bpemu@mofep.gov.gh</a>.

#### **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 <a href="www.mofep.gov.gh">www.mofep.gov.gh</a>. 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 <a href="mailto:Bpemu@mofep.gov.gh">Bpemu@mofep.gov.gh</a>. 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 8<sup>th</sup> 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 15<sup>th</sup> 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 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 (16<sup>th</sup> – 26<sup>th</sup> Sept. 2025)

		Chairperson: Hon. Minister of	20 Зерт. 2023)
		Finance,	Chairperson: Hon. Deputy Minister
		Co-Chairperson: Head of Civil Service	Co-Chairperson: Dir. Gen. NDPC
		Moderator: Chief Director (MoF)	Moderator: Coordinating Director
Date	Time	Panel: DoB, Dir. Research, Dir. PIAD,	Panel: Dir. Legal, Dir. GA, Dir. HR,
		Dir. Real Sector, Dir. PDMO, Dir.	Dir. FSD, Dir. Procurement, Dir.
		Compliance, Dir. RPD Grp. Hd. BDR,	PCMED, Dir. Finance, Grp. Hd. BMR,
		Grp. Hd. BI, Sector Heads	Grp. Hd. FLGs & CPM, Sector Heads
		Venue: 3 <sup>rd</sup> Floor Conference Room	Venue: 1st Floor Conference Room
	9:00am	Ministry of Defence	Office of the Special Prosecutor
Tue. 16 <sup>th</sup>	11:30am	Office of the Attorney General and	Ministry of Tourism, Culture and Creative
Sept. 2025		Ministry of Justice	Arts
	2:30pm	Ministry of The Interior	Ministry of Fisheries and Aquaculture
	9:00am	Ministry of Lands and Natural Resources	Ministry of Sports and Recreation
Wed. 17 <sup>th</sup>	11:30am	Ministry of Environment, Science and	National Commission for Civic Education
Sept. 2025		Technology	
	2:30pm	Ministry of Food and Agriculture	Right to Information Commission
	9:00am	Ministry of Roads and Highways	National Media Commission
Thur. 18 <sup>th</sup>	11:30am	Ministry of Transport	Office of the Legal Aid Commission
Sept. 2025	2:30pm	Ministry of Works, Housing and Water Resources	National Labour Commission
	9:00am	Ministry of Health	Commission on Human Rights and Administrative Justice (Consultation)
Fri. 19 <sup>th</sup> Sept. 2025	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
	9:00am	Ministry of Energy and Green Transition	National Development Planning Commission
Tue. 23 <sup>rd</sup> Sept. 2025	11:30am	Ministry of Communication, Digital Technology and Innovations	Office of the Head of Civil Service
	2:30pm	Ministry of Trade, Agribusiness and Industry	
	9:00am	Office of Government Machinery	
Wed. 24 <sup>th</sup>	11:30am	Ministry of Foreign Affairs	
Sept. 2025	2:30pm	Ministry of Local Gov't, Chieftaincy and Religious Affairs (incl. Office of Head of Local Government Service)	
Thur. 25 <sup>th</sup>	9:00am	Ministry of Youth Development and Empowerment	
Sept. 2025	11:30am	Ministry of Labour, Jobs and Employment	
	2:30pm	Ministry of Finance	
F.: 26th	9:00am	Ghana Audit Service (Consultation)	
Fri. 26 <sup>th</sup>	11:30am	Judicial Service of Ghana (Consultation)	
Sept. 2025	2:30pm	Parliament of Ghana (Consultation)	

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

	Appendix 3	GoG				Retained	IGF		
Sn Covered Entity	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Grand 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
o/w OGM Hatrs and Agencies	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
o/w Council of State		5,223,796.00		5,223,796.00					5,223,796.00
o/w Government Communication Agencies	-	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
o/w OHCS Hatrs and Agencies	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
o/w Promotions, Interviews and Civil Service Capacity Development	-	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
o/w MoF Hqtrs and Agencies	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
o/w Public Interest and Accountability Committee		6,637,845.00		6,637,845.00					6,637,845.00
o/w Seed Capital - Women's Development Bank		51,268,180.00		51,268,180.00					51,268,180.00
o/w State Interests and Governance Authority		15,000,000.00		15,000,000.00					15,000,000.00
o/w Internal Audit Agency	-	10,000,000.00	6,000,000.00	16,000,000.00	-		-		16,000,000.00
g 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
o/w MLGDRD Hqtrs and Agencies	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
o/w Local Government Service (incl. RCCs and MMDAs)	2,733,231,513.00	48,321,747.00	93,300,000.00	2,874,853,260.00	-		-		2,874,853,260.00
o/w Chieftaincy and Religious Affairs	59,158,079.00	12,351,788.00	10,000,000.00	81,509,867.00					81,509,867.00
o/w Sanitation		869,106.00	7,500,000.00	8,369,106.00	-	-			8,369,106.00
o/w IRECORP					-	-			
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

		реник эл	GO GO	_	illigs (GITC	) Leone	Retain			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Grand 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
	o/w MoFA Hatrs and Agencies	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
	o/w Fifty (50) Farmer's Services Centres		-	-	-	-	-	-	-	-
14	o/w Initiatives and Priorities under Agric		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
	o/w MoFAD Hqtrs and Agencies	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
	o/w Anomabo Fisheries College		1,902,500.00	24,400,000.00	26,302,500.00	-	-	-	-	<i>26,302,500.00</i>
15	o/w Fishing Harbour and Fish Markets		-	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
	o/w MLNR Hatrs and Agencies	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	<i>1,579,673,704.00</i>
	o/w Anti-Galamsey Operations		40,360,000.00	10,000,000.00	50,360,000.00	-	-	-	-	50,360,000.00
	o/w Make Ghana Green Project (T4L Policy)	-	20,000,000.00	-	20,000,000.00	-	-	-	-	20,000,000.00
16	o/w Alternative Livelihood Project (T4L Policy)		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
	o/w MoTI Hqtrs and Agencies	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
	o/w Africa Continental Free Trade Area Secretariat		1,275,000.00	-	1,275,000.00	-	-	-		1,275,000.00
	o/w Greater Kumasi		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
	o/w MEST Hatrs and Agencies	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
	o/w Electron Beam Iradiation Facility		10,000,000.00	-	10,000,000.00		-	-	-	10,000,000.00
	o/w Completion of Foundry and Machine Tooling Centre		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
	o/w MoEN Hatrs and Agencies	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
	o/w Rural Electrification and Electricity Extension for Three (3) Regions		10,000,000.00	-	10,000,000.00	-	-	•	-	10,000,000.00

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

			Go	G	-ge (em +)		Retain	ed IGF		
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Grand 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
	o/w MoWH Hatrs and Agencies	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
	o/w Coastal Protection	-	-	200,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
	o/w Resettlement of Victims of Akosombo Dam Spillage	-	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
	o/w MoRH Hattrs and Agencies	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
	o/w MoC Hqtrs and Agencies	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
	o/w Rural Telephony		-	25,000,000.00	25,000,000.00	-	-	-	-	25,000,000.00
	o/w Digital Youth Hub		-	30,000,000.00	30,000,000.00	-	-	-	-	30,000,000.00
	o/w CODERS (One Million Coders Programme)		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
	o/w MoT Hqtrs and Agencies	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
	o/w Railways Development		692,995.00	70,000,000.00	70,692,995.00	-	-	-	-	70,692,995.00

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

Sn Cove	The site	GoG				Retained IGF				
	ered Entity	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Grand Total
Socia	ial	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 Minis	stry 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
o/w	v MoE Hqtrs and Agencies	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
o/w	v Existing Interventions in Education	-	133,272,486.00	-	133,272,486.00		-	-	-	133,272,486.00
o/w	v Capitation Grant	-	113,473,653.00	-	113,473,653.00		-	-	-	113,473,653.00
o/w	v WAEC / Exam Fee	-	25,215,596.00	-	25,215,596.00	-	-	-	-	25,215,596.00
o/w	v Teacher Trainee Allowances	207,833,600.00	-	-			-	-	-	
o/w	v Special Schools	-	50,000,000.00	-	50,000,000.00		-	-	-	50,000,000.00
o/w	v Initiatives and Priorities in Education	-	800,058,104.00	-	800,058,104.00	-	-		-	800,058,104.00
25 Minis	stry 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 Minis	stry 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
o/w	v MoSR Headquarters and Agencies	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
o/w	v Six (6) Mini Stadia		-	135,000,000.00	135,000,000.00		-	-	-	135,000,000.00
27 Natio	onal Commission for Civic Education	130,658,382.00	3,636,649.00	-	134,295,031.00	-	-	-	-	134,295,031.00
28 Minis	stry 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
o/w	v MoYDE Hatrs and Agencies	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
o/w	v Scholarship Secretariat		250,000,000.00	-	250,000,000.00	-	-		-	250,000,000.00
o/w	v National Entreprenuership Innovation Programme		160,000,000.00	10,000,000.00	170,000,000.00		-	-	-	170,000,000.00
0/	/w Adwumawura		150,000,000.00	10,000,000.00	160,000,000.00	-	-	-	-	160,000,000.00
o/w	v National Youth Authority		180,000,000.00	20,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
0/	/w National Apprenticeship Programme	-	150,000,000.00	20,000,000.00	170,000,000.00	-	-	-	-	170,000,000.00
29 Minis	stry 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
o/w	v MoH Hatrs and Agencies	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
o/w	v Mental Health		3,145,703.00		3,145,703.00	-	-	-	-	3,145,703.00
o/w	v Health Infrastructure			200,000,000.00	200,000,000.00	-	-	-	-	200,000,000.00
o/w	v Continuation of Agenda 111 Projects			100,000,000.00	100,000,000.00		-	-	-	100,000,000.00
o/w	v Psychiatric Hospitals		20,000,000.00	50,000,000.00	70,000,000.00	-	-	-	-	70,000,000.00
o/w	v e-Health Project		1,250,000.00		1,250,000.00	-	-		-	1,250,000.00
o/w	v Ghana Psychological Council		565,313.00		565,313.00	-	-	-	-	565,313.00
o/w	v La General Hospital			60,000,000.00	60,000,000.00				-	60,000,000.00
	v Nursing Trainee Allowances	474,000,000.00	-	-	-				-	-
	y Global Fund		100,000,000.00		100,000,000.00					100,000,000.00
-/	v Construction of two (2) Nursing Training Colleges		-	20,000,000.00	20,000,000.00				-	20,000,000.00
	stry 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
	v MGCSoP Hatrs and Agencies	119,500,208.00	3,574,302.00	-	123,074,510.00		1,404,298.00		1,404,298.00	124,478,808.00
-	v Livelihood Empowerment Against Poverty	-	1,144,164,444.00		1,144,164,444.00		-,101,250.00		-,101,250.00	1,144,164,444.00
	v School Feeding Programme		2,378,052,608.00	1,600,000.00	2,379,652,608.00				-	2,379,652,608.00
	y Domestic Violence Fund		337,500.00	-	337,500.00				-	337,500.00
-/	v Child / Human Trafficking Fund		497,685.00		497,685.00				-	497,685.00
	onal 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

		Go	o <b>G</b>			Retain	ed IGF		
Sn Covered Entity	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Compensation of Employees	Goods and Services	CAPEX	Sub-Total	Grand 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
o/w MoJ Hqtrs and Agencies	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 o/w Office of the Registrar of Companies	-	-				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
o/w MoD Hatrs and Agencies	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
o/w Construction of Forward Operating Base/ Northern Border Security	-	-	100,000,000.00	100,000,000.00	-	•	-	-	100,000,000.00
o/w Defence Advisory Services	-	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
o/w Judicial Service Hqtrs and Agencies	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
o/w Judiciary	-	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
o/w Ministry of the Interior	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
o/w Retooling of Ghana National Fire Service	-	-	168,000,000.00	168,000,000.00		-	-	-	168,000,000.00
o/w Ration for Prisoners	-	30,000,000.00		30,000,000.00		-	-	-	30,000,000.00
o/w National Identification Authority	-	550,000,000.00	21,125,170.00	571,125,170.00			-	-	571,125,170.00
o/w National Security	-	1,200,000,000.00	109,755,853.00	1,309,755,853.00	-	-	-	-	1,309,755,853.00
o/w Research Department	-	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]

			GoG			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w OGM Hqtrs and Agencies	488,297,567	283,937,234	20,250,000	579,428,855	1,371,913,655
	o/w Council of State	-	5,223,796	-	-	5,223,796
	o/w Government Communication Agencies	-	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
	o/w OHCS Hatrs and Agencies	75,291,109	6,339,871	1,620,000	10,488,880	93,739,860
	o/w Promotions, Interviews and Civil Service Capacity Development	-	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
	o/w MoF Hqtrs and Agencies	1,130,220,047	45,105,875	25,491,034	820,156,270	2,020,973,225
	o/w Public Interest and Accountability Committee		6,637,845	-	-	6,637,845
	o/w Seed Capital - Women's Development Bank	-	51,268,180	-	-	51,268,180
	o/w State Interests and Governance Authority	-	15,000,000	-	-	15,000,000
	o/w Internal Audit Agency	-	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
	o/w MLGDRD Hqtrs and Agencies	3,385,027,350	9,124,853	20,898,000	29,458,650	3,444,508,853
	o/w Local Government Service (incl. RCCs and MMDAs)	-	48,321,747	75,573,000	-	123,894,747
	o/w Chieftaincy and Religious Affairs	-	12,351,788	8,100,000	-	20,451,788
	o/w Sanitation	-	869,106	6,075,000	-	6,944,106
	o/w IRECORP	-	-	-	-	-
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]

			GoG				
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total	
	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	
	o/w MoFA Hqtrs and Agencies	298,230,741	25,387,967	81,000,000	35,384,839	440,003,547	
	o/w Fifty (50) Farmer's Services Centres	-	-	-	-	-	
	o/w Initiatives and Priorities under Agric	-	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	
	o/w MoFAD Hqtrs and Agencies	45,038,073	3,101,214	8,100,000	134,020,467	190,259,754	
	o/w Anomabo Fisheries College	-	1,902,500	19,764,000	-	21,666,500	
	o/w Fishing Harbour and Fish Markets	-	-	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	
	o/w MLNR Hqtrs and Agencies	600,987,437	20,583,501	4,163,449	1,146,183,061	1,771,917,448	
	o/w Anti-Galamsey Operations	-	40,360,000	8,100,000	-	48,460,000	
	o/w Make Ghana Green Project (T4L Policy)	-	20,000,000	-	-	20,000,000	
	o/w Alternative Livelihood Project (T4L Policy)	-	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	
	o/w MoTI Hatrs and Agencies	167,176,963	3,898,606	4,050,000	376,370,740	551,496,309	
	o/w Africa Continental Free Trade Area Secretariat	-	1,275,000	-	-	1,275,000	
	o/w Greater Kumasi	-	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	
	o/w MEST Hqtrs and Agencies	557,905,730	11,572,745	8,100,000	441,733,790	1,019,312,265	
	o/w Electron Beam Iradiation Facility	-	10,000,000	-	-	10,000,000	
	o/w Completion of Foundry and Machine Tooling Centre	-	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	
	o/w MoEN Hqtrs and Agencies	19,678,550	38,671,646	16,200,000	788,732,023	863,282,219	
	o/w Rural Electrification and Electricity Extension for Three (3) Regions	-	10,000,000	-	-	10,000,000	

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

			GoG			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoWH Hqtrs and Agencies	84,086,654	5,744,994	90,315,000	123,566,050	303,712,698
	o/w Coastal Protection	-	-	162,000,000	-	162,000,000
	o/w Resettlement of Victims of Akosombo Dam Spillage	-	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
	o/w MoRH Hqttrs and Agencies	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
	o/w MoC Hqtrs and Agencies	92,799,731	20,389,203	-	605,116,731	718,305,664
	o/w Rural Telephony	-	-	20,250,000	-	20,250,000
	o/w Digital Youth Hub	-	-	24,300,000	-	24,300,000
	o/w CODERS (One Million Coders Programme)	-	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
	o/w MoT Hqtrs and Agencies	31,499,029	2,366,140	35,246,197	951,196,930	1,020,308,297
	o/w Railways Development	-	692,995	56,700,000	-	57,392,995

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

	Appendix 36: 2027 If	idicative cennigs (c	GoG			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoE Hqtrs and Agencies	36,461,759,310	49,461,456	16,200,000	4,701,472,613	41,228,893,379
	o/w Existing Interventions in Education	-	133,272,486	-	-	133,272,486
	o/w Capitation Grant	-	167,338,455	-	-	167,338,455
	o/w WAEC / Exam Fee	-	25,215,596	-	-	25,215,596
	o/w Teacher Trainee Allowances	-	-	-	-	-
	o/w Special Schools	-	50,000,000	-	-	50,000,000
	o/w Initiatives and Priorities in Education	-	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
	o/w MoSR Headquarters and Agencies	45,953,933	115,557,200	40,500,000	5,330,919	207,342,052
	o/w Six (6) Mini Stadia	-	-	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
	o/w MoYDE Hqtrs and Agencies	1,212,379,242	20,000,000	-	21,584,683	1,253,963,925
	o/w Scholarship Secretariat	-	250,000,000	-	-	250,000,000
	o/w National Entreprenuership Innovation Programme	-	160,000,000	8,100,000	-	168,100,000
	o/w Adwumawura	-	150,000,000	8,100,000	-	158,100,000
	o/w National Youth Authority	-	180,000,000	16,200,000	-	196,200,000
	o/w National Apprenticeship Programme	-	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
	o/w MoH Hatrs and Agencies	16,288,758,240	52,671,527	510,521,049	7,637,003,346	24,488,954,163
	o/w Mental Health	-	3,145,703	-	-	3,145,703
	o/w Health Infrastructure	-	-	162,000,000	-	162,000,000
	o/w Continuation of Agenda 111 Projects	-	-	81,000,000	-	81,000,000
	o/w Psychiatric Hospitals	-	20,000,000	40,500,000	-	60,500,000
	o/w e-Health Project	-	1,250,000	-	-	1,250,000
	o/w Ghana Psychological Council	-	565,313	-	-	565,313
	o/w La General Hospital	-	-	48,600,000	-	48,600,000
	o/w Nursing Trainee Allowances	-	-	-	-	-
	o/w Global Fund	-	100,000,000		_	100,000,000
	o/w Construction of two (2) Nursing Training Colleges	-	-	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
- 50	o/w MGCSoP Hatrs and Agencies	136,230,237	3,574,302	-	1,556,752	141,361,291
	o/w Livelihood Empowerment Against Poverty	-	1,144,164,444	-	-	1,144,164,444
	o/w School Feeding Programme	-	2,378,052,608	1,296,000	_	2,379,348,608
	o/w Domestic Violence Fund	_	337,500	1,230,000	_	337,500
	o/w Child / Human Trafficking Fund	-	497,685	-	_	497,685
21	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]

	• •			_	/ <del>-</del>		
			GoG				
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total	
	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	
	o/w MoJ Hqtrs and Agencies	290,739,601	25,000,000	16,200,000	88,240,558	420,180,158	
33	o/w Office of the Registrar of Companies	-	-	-	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	
	o/w MoD Hqtrs and Agencies	7,461,122,200	1,017,248,309	1,498,500,000	54,181,970	10,031,052,479	
	o/w Construction of Forward Operating Base/ Northern Border Security	-	-	81,000,000	-	81,000,000	
	o/w Defence Advisory Services	-	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	
	o/w Judicial Service Hqtrs and Agencies	886,971,252	21,642,000	7,931,237	57,776,620	974,321,109	
	o/w Judiciary	-	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	
	o/w Ministry of the Interior	15,524,397,527	301,505,218	32,400,000	416,453,106	16,274,755,851	
	o/w Retooling of Ghana National Fire Service	-	-	136,080,000	-	136,080,000	
	o/w Ration for Prisoners	-	30,000,000	-	-	30,000,000	
	o/w National Identification Authority	-	550,000,000	17,111,388	-	567,111,388	
	o/w National Security	-	1,200,000,000	88,902,241	-	1,288,902,241	
	o/w Research Department	-	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]

	Appendix Sc. 2028 Indica	dive cennigs (di	GoG	ation Sector [5		
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w OGM Hqtrs and Agencies	551,776,250	340,724,681	26,325,000	616,099,984	1,534,925,915
	o/w Council of State	-	6,268,555	-	-	6,268,555
	o/w Government Communication Agencies	-	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
	o/w OHCS Hatrs and Agencies	85,078,953	7,607,845	2,106,000	12,037,060	106,829,858
	o/w Promotions, Interviews and Civil Service Capacity Development	-	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
	o/w MoF Hqtrs and Agencies	1,277,148,653	54,127,050	33,138,344	859,409,820	2,223,823,866
	o/w Public Interest and Accountability Committee	-	7,965,414	-	-	7,965,414
	o/w Seed Capital - Women's Development Bank	-	61,521,816	-	-	61,521,816
	o/w State Interests and Governance Authority	-	18,000,000	-	-	18,000,000
	o/w Internal Audit Agency	-	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
	o/w MLGDRD Hqtrs and Agencies	3,825,080,906	10,949,824	27,167,400	35,221,850	3,898,419,979
	o/w Local Government Service (incl. RCCs and MMDAs)	-	57,986,096	98,244,900	-	156,230,996
	o/w Chieftaincy and Religious Affairs	-	14,822,146	10,530,000	-	25,352,146
	o/w Sanitation	-	1,042,927	7,897,500	-	8,940,427
	o/w IRECORP	-	-	-	-	
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]

	Appendix 3C: 2028 Indicativ	C Comings (di	GoG		1101 <b>y</b> ]	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoFA Hatrs and Agencies	337,000,737	30,465,560	105,300,000	38,668,395	511,434,693
	o/w Fifty (50) Farmer's Services Centres	-	-	-	-	-
	o/w Initiatives and Priorities under Agric	-	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
	o/w MoFAD Hqtrs and Agencies	50,893,023	3,721,457	10,530,000	142,822,497	207,966,976
	o/w Anomabo Fisheries College	-	2,283,000	25,693,200	-	27,976,200
	o/w Fishing Harbour and Fish Markets	-	-	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
	o/w MLNR Hqtrs and Agencies	679,115,803	24,700,201	5,412,483	1,157,242,205	1,866,470,693
	o/w Anti-Galamsey Operations	-	48,432,000	10,530,000	-	58,962,000
	o/w Make Ghana Green Project (T4L Policy)	-	24,000,000	-	-	24,000,000
	o/w Alternative Livelihood Project (T4L Policy)	-	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
	o/w MoTI Hatrs and Agencies	188,909,968	4,678,327	5,265,000	410,494,750	609,348,045
	o/w Africa Continental Free Trade Area Secretariat	-	1,530,000	-	-	1,530,000
	o/w Greater Kumasi	-	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
	o/w MEST Hqtrs and Agencies	630,433,475	13,887,294	10,530,000	470,731,530	1,125,582,299
	o/w Electron Beam Iradiation Facility	-	12,000,000	-	-	12,000,000
	o/w Completion of Foundry and Machine Tooling Centre	-	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
	o/w MoEN Hqtrs and Agencies	22,236,761	46,405,975	21,060,000	820,237,517	909,940,254
	o/w Rural Electrification and Electricity Extension for Three (3) Regions	-	12,000,000	-	-	12,000,000

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

	Appendix Sei 2020 Indicative C	C Sector [Su	Titlett y j			
			GoG			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoWH Hqtrs and Agencies	95,017,919	6,893,993	117,409,500	130,309,850	349,631,262
	o/w Coastal Protection	-	-	210,600,000	-	210,600,000
	o/w Resettlement of Victims of Akosombo Dam Spillage	-	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
	o/w MoRH Hattrs and Agencies	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
	o/w MoC Hqtrs and Agencies	104,863,696	24,467,044	-	632,293,556	761,624,295
	o/w Rural Telephony	-	-	26,325,000	-	26,325,000
	o/w Digital Youth Hub	-	-	31,590,000	-	31,590,000
	o/w CODERS (One Million Coders Programme)	-	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
	o/w MoT Hqtrs and Agencies	35,593,903	2,839,368	45,820,057	1,040,095,850	1,124,349,178
	o/w Railways Development	-	831,594	73,710,000	-	74,541,594

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

	Appendix 3C. 2028 Ind	reactive definings (et	GoG	tor [Summal	<b>/</b> .	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoE Hqtrs and Agencies	41,201,788,020	59,353,747	21,060,000	4,989,458,053	46,271,659,821
	o/w Existing Interventions in Education	-	159,926,983	-	-	159,926,983
	o/w Capitation Grant	-	180,725,531	-	-	180,725,531
	o/w WAEC / Exam Fee	-	30,258,715	-	-	30,258,715
	o/w Teacher Trainee Allowances	-	-	-	-	-
	o/w Special Schools	-	60,000,000	-	-	60,000,000
	o/w Initiatives and Priorities in Education	-	960,069,725	-	-	960,069,725
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
	o/w MoSR Headquarters and Agencies	51,927,944	138,668,640	52,650,000	6,130,557	249,377,141
	o/w Six (6) Mini Stadia	-	-	142,155,000	-	142,155,000
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
	o/w MoYDE Hatrs and Agencies	1,369,988,544	24,000,000	-	23,686,621	1,417,675,165
	o/w Scholarship Secretariat	-	300,000,000	-	-	300,000,000
	o/w National Entreprenuership Innovation Programme	-	192,000,000	10,530,000	-	202,530,000
	o/w Adwumawura	-	180,000,000	10,530,000	-	190,530,000
	o/w National Youth Authority	-	216,000,000	21,060,000	-	237,060,000
	o/w National Apprenticeship Programme	-	180,000,000	21,060,000	-	201,060,000
29	Ministry of Health	18,406,296,812	213,159,052	1,116,467,364	8,403,026,751	28,138,949,978
	o/w MoH Hqtrs and Agencies	18,406,296,812	63,205,832	663,677,364	8,403,026,751	27,536,206,759
	o/w Mental Health	-	3,774,844	-	-	3,774,844
	o/w Health Infrastructure	-	-	210,600,000	-	210,600,000
	o/w Continuation of Agenda 111 Projects	-	-	105,300,000	-	105,300,000
	o/w Psychiatric Hospitals	-	24,000,000	52,650,000	-	76,650,000
	o/w e-Health Project	-	1,500,000	-	-	1,500,000
	o/w Ghana Psychological Council	-	678,376	-	-	678,376
	o/w La General Hospital	-	-	63,180,000	-	63,180,000
	o/w Nursing Trainee Allowances	-	-	-	-	-
	o/w Global Fund	_	120,000,000	_	_	120,000,000
	o/w Construction of two (2) Nursing Training Colleges	_	-	21,060,000	_	21,060,000
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
50	o/w MGCSoP Hatrs and Agencies	153,940,168	4,289,162	1,001,000	2,027,290	160,256,620
	o/w Livelihood Empowerment Against Poverty	155,540,100	1,235,697,600		2,027,230	1,235,697,600
	o/w School Feeding Programme	_	2,568,296,817	1,684,800	_	2,569,981,617
	o/w Domestic Violence Fund	-	405,000	1,004,000	-	405,000
	o/w Child / Human Trafficking Fund		597,222		-	597,222
21	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]

	**			_		
			GoG			Grand Total
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	
	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
	o/w MoJ Hqtrs and Agencies	328,535,749	30,000,000	21,060,000	99,239,588	478,835,337
33	o/w Office of the Registrar of Companies	-	-	-	192,101,340	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
	o/w MoD Hqtrs and Agencies	8,431,068,086	1,220,697,971	1,948,050,000	59,074,990	11,658,891,047
	o/w Construction of Forward Operating Base/ Northern Border Security	-	-	105,300,000	-	105,300,000
	o/w Defence Advisory Services	-	17,400,000	-	-	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
	o/w Judicial Service Hqtrs and Agencies	1,002,277,515	25,970,400	10,310,609	58,054,540	1,096,613,063
	o/w Judiciary	-	160,051,595	52,650,000	-	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
	o/w Ministry of the Interior	17,542,569,206	361,806,262	42,120,000	436,080,724	18,382,576,192
	o/w Retooling of Ghana National Fire Service	-	-	176,904,000	-	176,904,000
	o/w Ration for Prisoners	-	36,000,000	-	-	36,000,000
	o/w National Identification Authority	-	660,000,000	22,244,804	-	682,244,804
	o/w National Security	-	1,440,000,000	115,572,913	-	1,555,572,913
	o/w Research Department	-	65,892,421	21,060,000	-	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]

	Appendix 3D: 2029 Indicat		GoG		, , , , , , , , , , , , , , , , , , ,	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w OGM Hqtrs and Agencies	623,507,163	340,724,681	33,427,485	628,719,982	1,626,379,311
	o/w Council of State	-	6,268,555	-	-	6,268,555
	o/w Government Communication Agencies	-	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
	o/w OHCS Hatrs and Agencies	96,139,217	7,607,845	2,674,199	13,240,766	119,662,027
	o/w Promotions, Interviews and Civil Service Capacity Development	-	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
	o/w MoF Hqtrs and Agencies	1,443,177,977	54,127,050	42,079,069	887,350,802	2,426,734,898
	o/w Public Interest and Accountability Committee	-	7,965,414	-	-	7,965,414
	o/w Seed Capital - Women's Development Bank	-	61,521,816	-	-	61,521,816
	o/w State Interests and Governance Authority	-	18,000,000	-	-	18,000,000
	o/w Internal Audit Agency	-	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
	o/w MLGDRD Hatrs and Agencies	4,322,341,424	10,949,824	34,497,165	38,744,035	4,406,532,447
	o/w Local Government Service (incl. RCCs and MMDAs)	-	57,986,096	124,751,374	-	182,737,470
	o/w Chieftaincy and Religious Affairs	-	14,822,146	13,370,994	-	28,193,140
	o/w Sanitation	-	1,042,927	10,028,246	-	11,071,173
	o/w IRECORP	-	-	-	-	•
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]

	Appendix 30: 2029 Indicative		GoG		wi y ]	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoFA Hqtrs and Agencies	380,810,833	30,465,560	133,709,940	40,961,435	585,947,768
	o/w Fifty (50) Farmer's Services Centres	-	-	-	-	-
	o/w Initiatives and Priorities under Agric	-	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
	o/w MoFAD Hqtrs and Agencies	57,509,115	3,721,457	13,370,994	70,925,245	145,526,811
	o/w Anomabo Fisheries College	-	2,283,000	32,625,225	-	34,908,225
	o/w Fishing Harbour and Fish Markets	-	-	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
	o/w MLNR Hatrs and Agencies	767,400,858	24,700,201	6,872,771	1,232,966,426	2,031,940,256
	o/w Anti-Galamsey Operations	-	48,432,000	13,370,994	-	61,802,994
	o/w Make Ghana Green Project (T4L Policy)	-	24,000,000	-	-	24,000,000
	o/w Alternative Livelihood Project (T4L Policy)	-	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
	o/w MoTI Hqtrs and Agencies	213,468,264	4,678,327	6,685,497	429,559,296	654,391,384
	o/w Africa Continental Free Trade Area Secretariat	-	1,530,000	-	-	1,530,000
	o/w Greater Kumasi	-	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
	o/w MEST Hatrs and Agencies	712,389,826	13,887,294	13,370,994	475,336,761	1,214,984,876
	o/w Electron Beam Iradiation Facility					
	o/w Completion of Foundry and Machine Tooling Centre	-	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
	o/w MoEN Hqtrs and Agencies	25,127,540	46,405,975	26,741,988	902,761,269	1,001,036,772
	o/w Rural Electrification and Electricity Extension for Three (3) Regions	-	12,000,000	-	-	12,000,000

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

	Appendix 3D: 2023 Indicative Co	111195 (σ114)	Imrastractare	Booton [Buil	illiei y j	
			GoG			
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoWH Hqtrs and Agencies	107,370,249	6,893,993	149,086,583	137,680,811	401,031,636
	o/w Coastal Protection	-	-	267,419,880	-	267,419,880
	o/w Resettlement of Victims of Akosombo Dam Spillage	-	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
	o/w MoRH Hqttrs and Agencies	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
	o/w MoC Hqtrs and Agencies	118,495,976	24,467,044	-	676,190,051	819,153,070
	o/w Rural Telephony	-	-	33,427,485	-	33,427,485
	o/w Digital Youth Hub	-	-	40,112,982	-	40,112,982
	o/w CODERS (One Million Coders Programme)	-	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
	o/w MoT Hqtrs and Agencies	40,221,110	2,839,368	58,182,308	1,103,961,598	1,205,204,385
	o/w Railways Development	-	831,594	93,596,958	-	94,428,552

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

			GoG		_	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoE Hqtrs and Agencies	46,558,020,463	59,353,747	26,741,988	5,184,486,649	51,828,602,847
	o/w Existing Interventions in Education	-	159,926,983	-	-	159,926,983
	o/w Capitation Grant	-	195,183,574	-	-	195,183,574
	o/w WAEC / Exam Fee	-	30,258,715	-	-	30,258,715
	o/w Teacher Trainee Allowances	-	-	-	-	-
	o/w Special Schools	-	60,000,000	-	-	60,000,000
	o/w Initiatives and Priorities in Education	-	960,069,725	-	-	960,069,725
	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
	o/w MoSR Headquarters and Agencies	58,678,577	138,668,640	66,854,970	6,743,613	270,945,799
	o/w Six (6) Mini Stadia	-	-	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
	o/w MoYDE Hqtrs and Agencies	1,548,087,054	24,000,000	-	26,055,284	1,598,142,338
	o/w Scholarship Secretariat	-	300,000,000	-	-	300,000,000
	o/w National Entreprenuership Innovation Programme	-	192,000,000	13,370,994	-	205,370,994
	o/w Adwumawura	-	180,000,000	13,370,994	-	193,370,994
	o/w National Youth Authority	-	216,000,000	26,741,988	-	242,741,988
	o/w National Apprenticeship Programme	-	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
	o/w MoH Hqtrs and Agencies	20,799,115,397	63,205,832	842,737,516	8,837,885,858	30,542,944,604
	o/w Mental Health	-	3,774,844	-	-	3,774,844
	o/w Health Infrastructure	-	-	267,419,880	-	267,419,880
	o/w Continuation of Agenda 111 Projects	-	-	133,709,940	-	133,709,940
	o/w Psychiatric Hospitals	-	24,000,000	66,854,970	-	90,854,970
	o/w e-Health Project	-	1,500,000	-	-	1,500,000
	o/w Ghana Psychological Council	-	678,376	-	-	678,376
	o/w La General Hospital	-	-	80,225,964	-	80,225,964
	o/w Nursing Trainee Allowances	-	-	-	-	-
	o/w Global Fund	-	120,000,000		-	120,000,000
	o/w Construction of two (2) Nursing Training Colleges	-	-	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
50	o/w MGCSoP Hatrs and Agencies	173,952,390	4,289,162	-	2,230,019	180,471,571
	o/w Livelihood Empowerment Against Poverty	-	1,335,789,105	-	2,230,019	1,335,789,105
	o/w School Feeding Programme	_	2,776,328,859	2,139,359	-	2,778,468,218
	o/w Domestic Violence Fund	-	405,000	2,133,333	_	405,000
	o/w Child / Human Trafficking Fund	-	597,222		-	597,222
21	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]

			GoG		7-	
Sn	Covered Entity	Compensation of Employees	Goods and Services	CAPEX	IGF	Grand Total
	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
	o/w MoJ Hatrs and Agencies	371,245,396	30,000,000	26,741,988	106,510,515	534,497,899
33	o/w Office of the Registrar of Companies	-	-	-	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
	o/w MoD Hqtrs and Agencies	9,527,106,937	1,220,697,971	2,473,633,890	64,982,489	13,286,421,287
	o/w Construction of Forward Operating Base/ Northern Border Security	-	-	133,709,940	-	133,709,940
	o/w Defence Advisory Services	-	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
	o/w Judicial Service Hqtrs and Agencies	1,132,573,592	25,970,400	13,092,411	63,859,994	1,235,496,396
	o/w Judiciary	-	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
	o/w Ministry of the Interior	19,823,103,203	361,806,262	53,483,976	463,954,691	20,702,348,131
	o/w Retooling of Ghana National Fire Service	-	-	224,632,699	-	224,632,699
	o/w Ration for Prisoners	-	36,000,000	-	-	36,000,000
	o/w National Identification Authority	-	660,000,000	28,246,452	-	688,246,452
	o/w National Security	-	1,440,000,000	146,754,485	-	1,586,754,485
	o/w Research Department	-	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

S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
1	OHLGS	31,166,149	9,000,000	66,300,000
2	GREATER ACCRA RCC	-	-	-
	Office of Regional Coordinating Council	7,892,164	730,548	1,500,000
	Budget	1,952,864	240,512	500,000
	Agriculture Department (RADU)	1,684,983	49,676	
	Social Welfare	931,271	44,416	
	Community Development	500,271	44,416	
	Public Works Department	2,527,448	29,514	
	Feeder Roads	2,083,346	29,514	
	Parks and Gardens	3,020,717	29,514	
	Environmental Health	1,513,044	39,448	
	Rural Housing	449,308	29,514	
	SUB-TOTAL	22,555,415	1,267,071	2,000,000
3	VOLTA RCC	-	-	-
	Office of Regional Coordinating Council	7,750,236	584,442	1,500,000
	Budget	413,602	215,107	500,000
	Agriculture Department (RADU)	2,759,320	44,416	
	Social Welfare	1,940,325	39,448	
	Community Development	440,258	39,448	
	Public Works Department	1,962,648	24,837	
	Feeder Roads	1,721,079	24,837	
	Parks and Gardens	420,313	24,837	
	Environmental Health	942,414	35,066	
	Rural Housing	226,491	24,837	
	SUB-TOTAL	18,576,686	1,057,278	2,000,000
4	OTI RCC	-	-	-
	Office of Regional Coordinating Council	2,500,868	584,442	500,000
	Budget	279,974	175,619	500,000
	Agriculture Department (RADU)	488,225	44,416	
	Social Welfare	395,126	39,448	
	Community Development	280,556	39,448	
	Public Works Department	487,017	24,837	
	Feeder Roads	308,699	24,837	
	Parks and Gardens	511,995	24,837	
	Environmental Health	506,716	35,066	
	Rural Housing	121,751	24,837	
	SUB-TOTAL	5,880,927	1,017,790	1,000,000

	Appendix 4A: 2026 Indicativ			CCS
S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
5	EASTERN RCC	•	-	-
	Office of Regional Coordinating Council	7,145,607	743,676	1,500,000
	Budget	460,935	246,237	500,000
	Agriculture Department (RADU)	2,322,688	49,676	
	Social Welfare	5,839,111	44,416	
	Community Development	1,131,273	44,416	
	Public Works Department	1,969,885	29,514	
	Feeder Roads	2,085,434	29,514	
	Parks and Gardens	1,348,799	29,514	
	Environmental Health	240,917	39,448	
	Rural Housing	188,234	29,514	
	SUB-TOTAL	22,732,884	1,285,925	2,000,000
6	CENTRAL RCC	-	-	-
	Office of Regional Coordinating Council	5,827,462	714,454	1,500,000
	Budget	558,528	220,115	500,000
	Agriculture Department (RADU)	2,132,502	49,676	
	Social Welfare	1,292,405	44,416	
	Community Development	733,666	44,416	
	Public Works Department	1,772,543	29,514	
	Feeder Roads	1,649,170	29,514	
	Parks and Gardens	82,056	29,514	
	Environmental Health	334,486	39,448	
	Rural Housing	81,147	29,514	
	SUB-TOTAL	14,463,966	1,230,582	2,000,000
7	WESTERN RCC	-	-	-
	Office of Regional Coordinating Council	6,016,949	584,442	1,500,000
	Budget	744,549	193,881	500,000
	Agriculture Department (RADU)	1,616,172	44,416	
	Social Welfare	2,181,078	39,448	
	Community Development	806,022	39,448	
	Public Works Department	1,480,281	24,837	
	Feeder Roads	1,270,269	24,837	
	Parks and Gardens	1,156,721	24,837	
	Environmental Health	201,324	33,753	
	Rural Housing	153,135	24,837	
	SUB-TOTAL	15,626,499	1,034,739	2,000,000

S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
8	WESTERN NORTH RCC	-	-	-
	Office of Regional Coordinating Council	2,234,968	584,442	500,000
	Budget	279,974	282,414	500,000
	Agriculture Department (RADU)	488,225	44,416	
	Social Welfare	395,128	39,448	
	Community Development	280,556	39,448	
	Public Works Department	487,017	24,837	
	Feeder Roads	308,699	24,837	
	Parks and Gardens	511,995	24,837	
	Environmental Health	506,716	35,066	
	Rural Housing	121,750	24,837	
	SUB-TOTAL	5,615,028	1,124,585	1,000,000
9	ASHANTI RCC	-	-	-
	Office of Regional Coordinating Council	12,782,145	730,076	1,500,000
	Budget	1,065,861	351,028	500,000
	Agriculture Department (RADU)	4,393,002	93,352	
	Social Welfare	308,034	44,417	
	Community Development	1,298,447	44,416	
	Public Works Department	2,715,326	29,514	
	Feeder Roads	2,147,379	29,514	
	Parks and Gardens	3,007,357	29,514	
	Environmental Health	255,698	39,448	
	Rural Housing	241,857	29,514	
	SUB-TOTAL	28,215,106	1,420,792	2,000,000
10		-	-	-
	Office of Regional Coordinating Council	7,737,130	584,442	1,500,000
	Budget	582,628	219,926	500,000
	Agriculture Department (RADU)	135,585	44,416	
	Social Welfare	3,243,538	39,448	
	Community Development	973,405	39,448	
	Public Works Department	2,313,813	24,837	
	Feeder Roads	2,245,475	24,837	
	Parks and Gardens	2,079,706	24,837	
	Environmental Health	906,848	35,066	
	Rural Housing	317,309	24,837	
	SUB-TOTAL	20,535,438	1,062,096	2,000,000

S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
11	BONO EAST RCC	-	-	-
	Office of Regional Coordinating Council	3,830,364	584,441	500,000
	Budget	279,974	228,270	500,000
	Agriculture Department (RADU)	488,225	44,417	•
	Social Welfare	395,126	39,448	
	Community Development	280,556	39,448	
	Public Works Department	487,017	24,837	
	Feeder Roads	308,699	24,837	
	Parks and Gardens	511,995	24,837	
	Environmental Health	506,716	35,066	
	Rural Housing	121,750	24,837	
	SUB-TOTAL	7,210,422	1,070,440	1,000,000
12	AHAFO RCC	- 1	- 1	-
	Office of Regional Coordinating Council	2,234,961	584,442	500,000
	Budget	279,974	150,069	500,000
	Agriculture Department (RADU)	488,225	44,416	
	Social Welfare	395,135	39,448	
	Community Development	280,556	39,448	
	Public Works Department	487,017	24,837	
	Feeder Roads	308,699	24,837	
	Parks and Gardens	511,995	24,837	
	Environmental Health	506,716	35,066	
	Rural Housing	121,750	24,837	
	SUB-TOTAL	5,615,028	992,240	1,000,000
13	NORTHERN RCC	-	-	-
	Office of Regional Coordinating Council	7,954,889	584,439	1,500,000
	Budget	437,690	247,901	1,500,000
	Agriculture Department (RADU)	3,685,595	49,384	
	Social Welfare	528,418	44,416	
	Community Development	1,034,313	44,416	
	Public Works Department	2,415,963	29,514	
	Feeder Roads	1,617,719	29,514	
	Parks and Gardens	550,417	29,514	
	Environmental Health	587,935	39,448	
	Rural Housing	357,864	29,514	
	SUB-TOTAL	19,170,802	1,128,060	3,000,000

S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
14	NORTH EAST RCC	-	-	-
	Office of Regional Coordinating Council	2,234,962	642,882	500,000
	Budget	279,974	150,203	500,000
	Agriculture Department (RADU)	488,225	49,384	
	Social Welfare	395,133	44,416	
	Community Development	280,556	44,416	
	Public Works Department	487,017	29,514	
	Feeder Roads	308,699	29,514	
	Parks and Gardens	511,995	29,514	
	Environmental Health	506,716	39,448	
	Rural Housing	121,750	29,514	
	SUB-TOTAL	5,615,028	1,088,806	1,000,000
15	SAVANNAH RCC	-	-	-
	Office of Regional Coordinating Council	2,500,861	642,882	500,000
	Budget	279,974	153,520	500,000
	Agriculture Department (RADU)	488,225	49,384	
	Social Welfare	395,133	44,416	
	Community Development	280,556	44,416	
	Public Works Department	487,017	29,514	
	Feeder Roads	308,699	29,514	
	Parks and Gardens	511,995	29,514	
	Environmental Health	506,716	39,448	
	Rural Housing	121,750	29,514	
	SUB-TOTAL	5,880,927	1,092,123	1,000,000
16	UPPER EAST RCC	-	-	-
	Office of Regional Coordinating Council	6,359,497	550,542	1,500,000
	Budget	497,532	208,550	500,000
	Agriculture Department (RADU)	2,659,545	49,384	
	Social Welfare	3,215,813	44,416	
	Community Development	807,790	44,416	
	Public Works Department	1,659,481	29,514	
	Feeder Roads	941,328	29,514	
	Parks and Gardens	352,378	29,514	
	Environmental Health	258,820	39,448	
	Rural Housing	239,053	29,514	
	SUB-TOTAL	16,991,238	1,054,813	2,000,000

S/N	COVERED ENTITY	COMPENSATION OF EMPLOYEES	GOOD & SERVICES	CAPEX
17	UPPER WEST RCC	-	-	-
	Office of Regional Coordinating Council	5,377,287	545,585	1,500,000
	Budget	377,162	229,214	500,000
	Agriculture Department (RADU)	1,830,274	49,384	
	Social Welfare	553,658	44,416	
	Community Development	631,489	44,416	
	Public Works Department	190,126	29,514	
	Feeder Roads	939,676	29,514	
	Parks and Gardens	487,982	29,514	
	Environmental Health	521,821	39,448	
	Rural Housing	156,817	29,514	
	SUB-TOTAL	11,066,292	1,070,519	2,000,000
	TOTAL (RCCs)	225,751,688	17,997,860	27,000,000
	GRAND TOTAL	256,917,837	26,997,860	93,300,000

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

				ppendix 4			10 1111	Hodel	3 33	9	10.	٠ ٧ /	<b>J. G</b>	tel At	ora ix					
REGION / MMDA					COMPENSATION				GOG	GOODS A	IND SERV	ICE TRA	ISFER				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	
GREATER ACCRA REGION			Status																	
101	1	Accra Metro	3	Accra	34,917,137	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-		-	35,084,459
102	2	Ada East	1	Ada Foah	7,579,689	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,635,894
103	3	Shai-Osudoku	1	Dodowa	7,320,272	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,376,477
104	4	Ga West	2	Amasaman	7,694,511	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	7,806,150
105	5	Tema Metro	3	Tema	26,292,110	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-		-	26,459,432
106	6	Ga East	2	Abokobi	15,713,164	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	15,824,803
107	. 7	Ga South	2	Ngleshie Amanfrom	12,053,309	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,164,949
108	8	Ashiaman Mun	2	Ashaiman	12,800,179	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,911,818
109	9	Adenta	2	Adenta	9,727,251	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,838,890
110	10	Ledzokuku	2	Teshie	13,806,359	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,917,998
111	11	Ada West	1	Sege	8,268,225	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,324,430
112	12	Ningo-Prampram	1	Prampram	12,053,309	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	12,109,514
113	13	Ga Central	2	Sowutuom	14,828,150	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	14,939,789
114	14	La-Nkwantanang	2	Madina	11,505,143	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,616,782
115	15	Kpone Katamanso	2	Kpone	8,980,743	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,092,382
116	16	La Dade-Kotopon	2	La	12,999,877	15,395	19,247	23,098	11,544	-	-		7,703	7,703	26,950	111,639	-		-	13,111,517
117	17	Okaikwei North	2	Abeka	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
118	18	Ablekuma North	2	Ablekuma North	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
119	19	Ablekuma West	2	Dansoman	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
401	20	Ayawaso East	2	Nima	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
402	21	Ayawaso North	2	Accra NewTown	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
403		Ayawaso West	2	Dzorwulu	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
404		Ga North	2	Ofankor	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
405	24	Weija-Gbawe	2	Weija	14,701,655	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	14,813,295
406	25	Tema West	2	Tema Community 2	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,030,167
407	26	Krowor	2	Nungua	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-			8,030,167
408		Ablekuma Central	2	Latebiokorshie	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-			8,030,167
409		Ayawaso Central	2	Kokomlemle	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	•			8,030,167
410	29	Korle Klottey	2	Osu	7,918,528	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-			8,030,167
TOTAL					326,263,413	435,521	494,618	628,789	331,010	28,803	23,076	17,315	214,783	214,783	738,472	3,127,170			-	329,390,583

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

REGION / MMDA	1				COMPENSATION				GOG	GOODS A	ND SERV	ICE TRAI	NSFER			gions	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	
VOLTA REGION CODE	No	MMDAs	Chabus	Conital																
120			Status	Capital	7 (20 (42	10.262		12.045	7 720				F 074	F 074	15 222	FC 20F				7 606 047
120	_	Central Tongu Akatsi South	1	Adidome Akatsi	7,630,642	10,262 10,262	•	12,845 12,845	7,728 7,728	-	•		5,074 5,074	5,074 5,074	15,222 15,222	56,205 56,205	-		-	7,686,847
121			2	Ho	9,362,455						•	-				111,639	-		-	9,418,660
		Ho Mun Hohoe Mun	2	Hohoe	13,812,899	15,395	19,247	23,098	11,544		-		7,703	7,703	26,950	-	-		-	13,924,538
123 126		Keta Mun	2	Keta	11,719,162	15,395	19,247	23,098	11,544	-	-	-	7,703 7,703	7,703	26,950	111,639 111,639	-		-	11,830,801
			2		9,320,060	15,395	19,247	23,098	11,544	-	-	-		7,703	26,950		-		-	9,431,699
127		Ketu South	<u>Z</u>	Denu	8,859,682	15,395	19,247	23,098	11,544	-	•	-	7,703	7,703	26,950	111,639	-		-	8,971,321
131 132		South Tongu	1	Sogakope Agartima Knatas	8,964,068	10,262	-	12,845	7,728	-	•	•	5,074	5,074	15,222	56,205 56,205	-		-	9,020,273
132	_	Agortime Ziope South Dayi	1	Agortime Kpetoe	7,803,611	10,262	-	12,845	7,728 7,728	-	-	-	5,074 5,074	5,074	15,222 15,222	56,205	-		-	7,859,816
137		Ketu North	2	Kpeve Dzodze	7,544,778	10,262 15,395		12,845		-		-		5,074	26,950	111,639	-		-	7,600,983 7,974,816
137	_	Akatsi North	<u>Z</u>		7,863,177		19,247	23,098	11,544	-	-	-	7,703 5,074	7,703		56,205	-		-	
			. 1	Ave Dakpa	7,368,512	10,262	-	12,845	7,728	-		-		5,074	15,222		-		-	7,424,717
139		Afadzato South Adaklu	1	Ve Golokwati	6,777,206	10,262		12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	•		-	6,833,411
140			1	Adaklu Waya	5,984,513	10,262	-	12,845	7,728	•	•	-	5,074	5,074	15,222	56,205	•		-	6,040,718
141		North Tongu	1	Battor Dugame	7,230,136	10,262	- 10 247	12,845	7,728	•	-	-	5,074	5,074	15,222	56,205	-		-	7,286,341
128		Kpando Mun	2	Kpando	8,385,379	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,497,018
144		North Dayi	1	Anfoega	6,608,217	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,664,422
143		Ho West	1	Dzolokpuita	7,677,601	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,733,806
145	18	Anloga	1	Anloga	5,984,513	10,262		12,845	7,728	-		-	5,074	5,074	15,222	56,205	-		-	6,040,718
TOTAL					148,896,608	215,516	115,480	292,726	161,997		•	•	107,107	107,107	344,363	1,344,296	•	•	•	150,240,903
OTI REGION																				
CODE	No	MMDAs	Statue	Capital																
124		Jasikan	1	Jasikan	7,836,205	10,262	_	12,845	7,728			_	5,074	5,074	15,222	56,205	_		_	7,892,410
125		Kadjebi	1	Kadjebi	8,164,031	10,262		12,845	7,728	_		_	5,074	5,074	15,222	56,205	_		_	8,220,236
129		Krachi West	1	Kete Krachi	7,226,889	10,262	-	12,845	7,728			_	5,074	5,074	15,222	56,205	_	8,273,905	-	15,556,999
130	-	Nkwanta South	າ າ	Nkwanta	8,196,033	15,395	19,247	23,098	11,544	_		-	7,703	7,703	26,950	111,639	_	8,088,664		16,396,336
133		Krachi East	<u> </u>	Dambai	8,266,603	15,395	19,247	23,098	11,544	-			7,703	7,703	26,950	111,639	-	8,459,146	-	16,837,388
135		Biakoye	1	Nkonya Ahenkro	6,655,949	10,262	19,247	12,845	7,728	-			5,074		15,222	56,205	•	0,439,140	-	6,712,154
136		Nkwanta North	1	Kpasa	6,480,380	10,262	-	12,845	7,728	-	-	-	5,074	5,074 5,074	15,222	56,205	-	8,134,974	-	14,671,558
142		Krachi Nchumuru	1	Chinderi	5,538,949	10,262	-	12,845	7,728	-		-	5,074	5,074	15,222	56,205	-	1,17,77,7	-	5,595,154
172	_	Guan	1	Likpe Mate	3,931,080	10,262	-	12,845	7,728	-		-	5,074	5,074	15,222	56,205	-		-	3,987,285
TOTAL	7	Guali	1	шкре таке		10,262 102,625	38,493	136,109	7,728 77,183	-		-	5,0/4 <b>50,924</b>	5,0/4 <b>50,924</b>	160,454	616,714		32,956,689		
TOTAL					62,296,118	102,025	30,493	130,109	//,163	•	•	•	50,924	50,924	100,434	010,714	•	32,930,069	•	95,869,520

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

REGION / MMDA	V .				COMPENSATION				GOG	GOODS A	ND SERV	ICE TRAN	NSFER				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	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,081,769
151	2	Akwapim North	2	Akropong Akwapim	10,718,841	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,830,481
152	3	Nsawam Adoagyiri Mun	2	Nsawam	13,143,897	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-			13,255,537
153	4	Asuogyaman	1	Atimpoku	10,739,034	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-			10,795,239
154	5	Birim North	1	New Abirem	11,029,781	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	11,085,986
155	6	Birim South	1	Akim Swedru	8,337,865	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,394,070
156	7	Abuakwa South	2	Kibi	9,206,902	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,318,542
157	8	Fanteakwa North	1	Begoro	9,793,869	10,262	-	12,845	7,728		-	-	5,074	5,074	15,222	56,205	-		-	9,850,074
158	9	Kwaebibirem	2	Kade	9,912,326	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,023,965
159	10	Kwahu South	1	Mpraeso	10,414,214	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,470,419
160	11	Lower Manya Krobo	2	Odumase Krobo	11,048,569	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,160,209
161	12	New Juaben South	2	Koforidua	15,513,472	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	15,625,112
162	13	Suhum	2	Suhum	13,682,273	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,793,912
163	14	West Akim	2	Asamakese	12,887,648	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,999,288
164	15	Yilo Krobo	2	Somanya	12,360,430	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,472,069
165	16	Atiwa West	1	Kwabeng	8,458,468	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,514,673
166	17	Kwahu West	2	Nkawkaw	13,152,621	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,264,260
167	18	Upper Manya Krobo	1	Asesewa	7,975,647	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,031,852
168	19	Kwahu East	1	Abetifi	8,820,427	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,876,632
169	20	Birim Central	2	Akim Oda	13,252,328	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,363,968
170	21	Akyemansa	1	Ofoase	8,706,670	10,262	· -	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,762,875
171	22	Denkyembuor	1	Akwatia	8,030,347	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,086,552
172	23	Kwahu Afram Plains South	1	Tease	7,787,465	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,843,670
173	24	Ayensuano	1	Coaltar	6,000,929	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,057,134
174	25	Akuapem South	1	Aburi	10,836,138	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,892,343
175		Upper West Akim	1	Adeiso	10,667,195	10,262		12,845	7,728			-	5,074	5,074	15,222	56,205	-		-	10,723,400
176	27	New Juaben North	2	Effiduase	10,040,123	15,395	19,247	23,098	11,544				7,703	7,703	26,950	111,639			-	10,151,762
177	28	Abuakwa North	2	Kukurantumi	7,413,850	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	7,525,489
178	_	Okere	1	Adukrom	5,843,860	10,262		12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,900,065
179	_	Atiwa East	1	Anyinam	6,407,941	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,464,146
180		Fanteakwa South	1	Osino	6,066,764	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,122,969
181	-	Asene-Manso-Akroso	1	Manso	5,505,567	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,561,771
182		Achiase	1	Achiase	6,000,929	10,262	-	12,845	7,728	-	-		5,074	5,074	15,222	56,205	-		-	6,057,134
TOTAL					318.781.956	405,379	250,206	557,171	304.626				201.621	201,621	654,787	2,575,411				321,357,367

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

												_								
REGION / MMDA					COMPENSATION				GOG	GOODS A	IND SERV	ICE TRA	NSFER				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		SOCO Project	UNICEF- ISS SW&CD	
CENTRAL REGION																				
CODE	No.	MMDAs	Status	Capital																
190	1	Abura/ Asebu/ Kwamankese	1	Abura Dunkwa	9,830,884	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,887,089
191	2	Agona West	2	Swedru	11,683,058	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,794,698
192	3	Ajumako/Enyan/Esiam	1	Ajumako	10,310,716	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,366,921
193	4	Asikuma-Odoben-Brakwa- Breman	1	Breman Asikuma	9,661,351	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,717,556
194	5	Assin Fosu	2	Assin Fosu	11,493,839	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,605,479
195	6	Effutu	2	Winneba	11,860,255	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-			11,971,894
196	7	Cape Coast	3	Cape Coast	25,635,109	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-			25,802,432
197	8	Gomoa West	1	Apam	8,684,132	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,740,337
198	9	Komenda-Edina-Eguafo-Abrim	2	Elmina	10,740,403	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,852,042
199	10	Mfantsiman Mun	2	Saltpond	10,960,112	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,071,751
200	11	Twifu Ati Morkwa	1	Twifu Praso	9,376,808	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,433,013
201	12	Upper Denkyira East	2	Dunkwa-on-Offin	10,708,925	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,820,564
202	13	Assin South	1	Kyekewere / Nsuaem	8,419,129	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,475,334
203	14	Gomoa Central	1	Afransi	8,170,207	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,226,412
204	15	Awutu Senya	1	Awutu Beraku	10,254,039	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,310,244
205	16	Upper Denkyira West	. 1	Diaso	6,942,224	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,998,429
206	17	Agona East	1	Nsaba	8,360,676	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,416,881
207	_	Awutu Senya East	2	Kasoa	12,024,003	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,135,643
208	_	Ekumfi	1	Essarkyir	6,609,481	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,665,686
209	_	Hemang Lower Denkyira	1	Hemang	7,825,910	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,882,115
210	_	Assin North	1	Assin Bereku	3,366,576	10,262	-	12,845	7,728	-	-		5,074	5,074	15,222	56,205	-			3,422,781
211	22	Gomoa East	1	Potsin	3,490,510	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	3,546,715
TOTAL					216,408,348	271,629	160,699	364,589	206,296	14,401	11,538	8,658	133,616	133,616	430,626	1,735,668				218,144,016

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

REGION / MMDA					COMPENSATION				GOG	GOODS A	IND SERV	ICE TRA	NSFER				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	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,471,002
223	2	Jomoro	2	Half-Assini	7,933,640	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,045,280
225	3	Wassa East	1	Daboase	9,007,568	10,262	-	12,845	7,728	-			5,074	5,074	15,222	56,205	-		-	9,063,773
226	4	Nzema East Municipal	2	Axim	7,843,275	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	7,954,915
228	5	Sekondi Takoradi Metro	3	Sekondi	30,356,725	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-		-	30,524,048
229	6	Wassa Amenfi West	2	Asankragua	8,317,382	15,395	19,247	23,098	11,544				7,703	7,703	26,950	111,639	-		-	8,429,021
230	7	Tarkwa Nsuaem Municipal	2	Tarkwa	12,244,594	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,356,233
232	8	Wassa Amenfi East	2	Wassa Akropong	8,518,923	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,630,562
233	9	Shama	1	Shama	10,041,656	10,262		12,845	7,728	-		-	5,074	5,074	15,222	56,205	-		-	10,097,861
234	10	Prestea-Huni-Valley	2	Bogoso	9,185,800	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,297,440
236	11	Ellembele	1	Nkroful	8,309,859	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,366,064
238	12	Amenfi Central	1	Manso Amenfi	5,700,436	10,262	-	12,845	7,728	-		-	5,074	5,074	15,222	56,205	-	:	-	5,756,641
239	13	Mpohor	1	Mpohor	7,064,640	10,262	-	12,845	7,728	-		-	5,074	5,074	15,222	56,205	-		-	7,120,845
	14	Effia Kwesimintsim	2	Kwesimintim	5,700,436	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	5,812,076
TOTAL					140,584,299	194,664	179,946	272,085	148,287	14,401	11,538	8,658	95,653	95,653	320,578	1,341,462		-	•	141,925,761
WESTERN NORTH REGION																				
CODE	No.	MMDAs	Status	Capital																
221	1	Aowin	2	Enchi	7,698,963	15,395	19,247	23,098	11,544		-	-	7,703	7,703	26,950	111,639	-		-	7,810,603
222	2	Bibiani Anhwiaso Bekwai	2	Bibiani	13,609,430	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,721,069
224	3	Juaboso	1	Juaboso	7,482,423	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,538,627
227	4	Sefwi Wiawso Municipal	2	Sefwi Wiawso	8,665,949	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,777,588
231	5	Bia West	1	Essam-Dabiso	7,627,357	10,262		12,845	7,728		-	-	5,074	5,074	15,222	56,205	-		-	7,683,562
235	6	Sefwi Akontombra	1	Akontombra	5,934,720	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,990,925
237	7	Bia East	1	Adabokrom	5,177,649	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,233,854
240	8	Suaman	1	Dadieso	10,353,710	10,262	-	12,845	7,728		-		5,074	5,074	15,222	56,205	-		-	10,409,915
241	9	Bodi	1	Bodi	5,772,421	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,828,626
TOTAL					72,322,621	107,758	57,740	146,363	80,999				53,553	53,553	172,181	672,148				72,994,769

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

	.																			
REGION / MMD	<b>A</b>				COMPENSATION				GOG	GOODS /	AND SERV	/ICE TRAI	NSFER				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	Π																			
CODE	No.	MMDAs	Status	Capital																
250	. 1	Adansi South	1	New Edubiase	8,859,783	10,262	-	12,845	7,728	-	-		5,074	5,074	15,222	56,205	-		-	8,915,988
251	2	Obuasi	2	Obuasi	12,901,005	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,012,645
252	. 3	Sekyere South	1	Agona	13,748,316	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	13,804,521
253		Ahafo Ano North	2	Тера	11,337,094	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,448,734
254	. 5	Ahafo Ano South East	1	Mankranso	6,863,935	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,920,140
255	6	Bekwai Municipal	2	Bekwai	13,493,385	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,605,025
256		Amansie West	1	Manso-Nkwanta	8,495,679	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,551,884
257	8	Asante Akim / Central Mun	2	Konongo-Odumase	17,333,661	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	17,445,300
258	9	Asante Akim South	2	Juaso	10,933,092	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	11,044,731
259		Atwima Nwabiagya	2	Nkawie	12,128,163	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,239,802
260		Bosomtwe	1	Kuntenase	14,368,096	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	14,424,301
261		Ejisu	2	Ejisu	14,510,568	15,395	19,247	23,098	11,544	-	-		7,703	7,703	26,950	111,639	-			14,622,207
262		Ejura Sekyredumasi	2	Ejura	14,410,635	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	14,522,274
263		Kumasi	3	Kumasi	41,850,315	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-		-	42,017,637
264		Kwabre East	2	Mamponteng	12,607,707	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,719,347
265	16	Offinso Municipal	2	Offinso	13,546,888	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,658,527
266	17	Sekyere East	1	Effiduase	11,655,329	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	11,711,534
267	18	Mampong	2	Mampong	15,162,184	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	15,273,823
268	19	Adansi North	1	Fomena	9,425,067	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,481,272
269	20	Amansie Central	1	Jacobu	10,219,143	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,275,348
270	21	Atwima Mponua	1	Nyinahin	9,451,978	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,508,183
271	22	Offinso North	1	Akomadan	10,010,183	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,066,388
272		Afigya Kwabre South	1	Kodie	14,419,569	10,262	-	12,845	7,728	-	-		5,074	5,074	15,222	56,205	-			14,475,774
273	24	Bosome Freho	1	Asiwa	8,177,326	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,233,531
274	25	Atwima Kwanwoma	1	Foase	8,495,679	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,551,884
275	26	Sekyere Kumawu	1	Kumawu	7,487,012	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,543,217
276	27	Sekyere Central	1	Nsuta	10,699,304	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,755,509
277	28	Asokore Mampong	2	Asokore	12,949,812	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	13,061,451
278	29	Asante Akim North	1	Agogo	13,318,855	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	13,375,060
279	30	Sekyere Afram Plains	1	Drobonso	5,786,716	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,842,921
280		Oforikrom	2	Oforikrom	10,501,175	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,612,814
281		Kwadaso	2	Kwadaso	10,613,983	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,725,623
282		Old Tafo	2	Old Tafo	9,809,630	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,921,270
283		Asokwa	2	Asokwa	10,851,833	15,395	19,247	23,098	11,544	-	-		7,703	7,703	26,950	111,639	-			10,963,473
284		Suame	2	Suame	12,569,294	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,680,933
285		Juaben	2	Juaben	8,392,723	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,504,363
286		Ahafo Ano South West	1	Adugyama / Dwinyama	10,588,322	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	10,644,527
287		Amansie South	1	Edubia	6,905,663	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,961,868
288		Atwima Nwabiagya North	1	Barekese	8,446,046	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,502,251
289		Akrofuom	1	Akrofuom	6,509,847	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,566,052
450		Adansi Asokwa	1	Asokwa	7,555,191	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,611,396
451		Obuasi East	1	Tutuka	9,154,993	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,211,198
452	43	Afigya Kwabre North	1	Boaman	6,369,612	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,425,817
TOTAL					492,914,793	543,596	372,412	747,117	410,554	14,401	11,538	8,658	269,090	269,090	879,294	3,525,750				496,440,543

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

REGION / MMD	A				COMPENSATION				GOG	GOODS A	AND SERV	ICE TRA	NSFER				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	_	Asunafo North Municipal	2	Goaso	12,603,445	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,715,084
291	_	Asutifi North	1	Kenyasi	9,259,769	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,315,974
230	_	Tano South	2	Bechem	13,381,391	15,395	19,247	23,098	11,544	-	-		7,703	7,703	26,950	111,639	-		-	13,493,031
312		Asutifi South	1	Hwidiem	7,313,704	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,369,909
307		Asunafo South	1	Kukuom	9,157,332	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,213,536
308	6	Tano North	2	Duayaw Nkwanta	7,313,704	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	7,425,343
TOTAL					59,029,344	76,972	57,740	107,829	57,815		•		38,331	38,331	126,515	503,533	-	-	•	59,532,877
BONO EAST REGION																				
CODE	No.	MMDAs	Status	Capital																
292	1	Atebubu Amantin	2	Atebubu	10,444,342	15,395	19,247	23,098	11,544	-	-	_	7,703	7,703	26,950	111,639	-		-	10,555,981
296	2	Kintampo North Municipal	2	Kintampo	14,339,132	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	14,450,771
297		Nkoranza South Municipal	2	Nkoranza	10,218,355	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,329,994
298		· · · · · · · · · · · · · · · · · · ·	1	Kwame Danso	9,665,384	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	9,721,589
301		Techiman Municipal	2	Techiman	12,809,767	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,921,406
303		Pru East	1	Yeji	8,107,468	10,262		12,845	7,728	-	-	_	5,074	5,074	15,222	56,205	-		-	8,163,673
306		Kintampo South	1	Jema	10,833,821	10,262		12,845	7,728	-	-	-	5.074	5,074	15,222	56,205			-	10,890,026
311		Nkoranza North	1	Busunva	8,928,411	10,262	_	12,845	7,728	_	_	_	5,074	5,074	15,222	56,205			_	8,984,616
313		Techiman North	1	Tuobodom	10,929,597	10,262	-	12,845	7,728	_	-	_	5,074	5,074	15,222	56,205	-		_	10,985,802
314		Sene East	1	Kajaji	6,981,016	10,262	-	12,845	7,728	_	-	_	5,074	5,074	15,222	56,205			_	7,037,22
317		Pru West	1	Prano	4,650,015	10,262	-	12,845	7,728	_	-	_	5,074	5,074	15.222	56,205			_	4,706,220
TOTAL		Tru Hest		Trung	107,907,308	133,415	76,986	182,306	100,270		-	-	66,331	66,331	214,353	839,992	-	-		108,747,300
BONO REGION																				
CODE	No.	MMDAs	Status	Capital																
293	1	Berekum East	2	Berekum	9,650,651	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	9,762,290
294	2	Dormaa Central Municipal	2	Dormaa Ahinkro	10,055,709	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	10,167,348
295	. 3	Jaman South	2	Drobo	10,707,348	15,395	19,247	23,098	11,544	_	_		7,703	7,703	26,950	111,639	-		-	10,818,987
299	4	Sunyani Municipal	2	Sunyani	12,167,144	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	12,278,783
302		Wechi Municipal	2	Wenchi	14,615,236	15,395	19,247	23,098	11,544	-	-	_	7,703	7,703	26,950	111,639	-		-	14,726,875
304	_	Tain	1	Nsawkaw	11,034,802	10.262	/	12,845	7.728	-	-	_	5.074	5,074	15,222	56,205			-	11,091,007
305		Jaman North	1	Sampa	9,272,342	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205			-	9,328,54
309		Sunyani West	1	Odumasi	14,609,704	10,262	-	12,845	7,728	-	-	_	5,074	5,074	15,222	56,205	-		-	14,665,909
310	7	Dormaa East	1	Wamfie	8,707,856	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	8,764,061
315		Banda	1	Banda Ahenkro	6,172,167	10,262	_	12,845	7,728	_	_		5,074	5,074	15,222	56,205	-		_	6,228,372
316	9	Dormaa West	1	Nkran Nkwanta	7,573,239	10,262	-	12,845	7,728	-	-	_	5,074	5,074	15,222	56,205	_		-	7,629,444
318		Berekum West	1	Jinijini	5,576,275	10,262	_	12,845	7,728	_	_	_	5,074	5,074	15,222	56,205	_		_	5,632,480
TOTAL	10		•		120,142,472	148,811	96,233	205,404	111.814		_		74,034	74,034	241,303	951,632		-	_	121,094,103

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

REGION / MMDA					COMPENSATION	COMPENSATION GOG GOODS AND SERVICE TRANSFER								CAPEX	Grand Tota		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	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,412,836	-	17,416,526
334		Gushiegu	2	Gusheigu	4,951,507	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,598,077	-	13,661,223
335	3	Nanumba North	2	Bimbilla	8,689,729	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,320,215	-	17,121,584
336	4	Saboba	1	Saboba	6,921,831	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,783,318	-	15,761,354
337	5	Savelugu	2	Savelugu	8,688,279	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,799,918
338	6	Tolon	1	Tolon	12,510,408	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	12,566,613
339	7	Tamale Metropolis	3	Tamale	30,758,946	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-	9,894,766	-	40,821,035
342	8	Zabzugu	1	Zabzugu	6,455,064	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,511,269
346	9	Karaga	1	Karaga	7,836,825	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,875,939	-	16,768,969
347	10	Nanumba South	1	Wulensi	6,848,485	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,904,690
349	11	Kpandai	1	Kpandai	7,376,210	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,432,415
351	12	Mion	1	Sang	7,323,844	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,380,049
352	13	Sagnerigu	2	Sagnerigu	6,631,692	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	9,941,076	-	16,684,407
353	14	Tatale Sanguli	1	Tatale	6,974,764	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,968,560	-	15,999,529
355	15	Kumbungu	1	Kumbungu	5,827,777	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,883,982
356	16	Nanton	1	Nanton	5,754,220	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,810,425
TOTAL					142,441,633	199,790	122,206	267,014	152,296	14,401	11,538	8,658	97,913	97,913	315,839	1,287,569	-	71,794,787	- [	215,523,989
SAVANNAH REGION																				
CODE		MMDAs	Status	Capital																
330	1	Bole	1	Bole	8,250,314	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,227,595	-	16,534,114
332	2	East Gonja	2	Salaga	7,322,212	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	7,433,851
340	3	West Gonja	1	Damango	6,963,508	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,019,713
343	4	Sawla Tuna Kalba	1	Sawla	7,199,535	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,922,249	-	16,177,990
345	5	Central Gonja	1	Buipe	6,759,447	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	6,815,652
350	6	North Gonja	1	Daboya	6,170,067	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,366,526	-	14,592,797
358	7	North East Gonja	1	Kpalbe	5,001,630	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	5,057,835
TOTAL					47,666,712	76,968	19,247	100,167	57,912	-	-		38,147	38,147	118,282	448,869		25,516,369		73,631,951
NORTH EAST REGION																				
CODE		MMDAs	Status	Capital																
333	1	East Mamprusi	2	Gambaga	5,131,793	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	_	9,385,353	-	14,628,785
341	2	West Mamprusi	2	Walewale	5,116,443	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	9,107,491	-	14,335,573
344	_	Bunkpurugu Nakpanduri	1	Bunkpurugu	5,670,050	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	9,570,594	-	15,296,849
348		Chereponi	1	Chereponi	6,831,662	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,551,767	-	15,439,634
354		Mamprugu Moagduri	1	Yagaba	6,363,531	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	9,014,870	-	15,434,606
357		Yunyoo Nasuan	1	Yunyoo	3,756,448	10,262	-	12,845	7,728	_	-	-	5,074	5,074	15,222	56,205	_	9,524,284	-	13,336,936
TOTAL	Ĺ				32,869,927	76,968	19,247	100,167	57,912	-	-		38,147	38,147	118,282	448,869		1	-	88,473,153

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

REGION / MMD	A				COMPENSATION				GOG	GOODS A	ND SERV	ICE TRAI	NSFER				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	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,412,836	-	17,416,526
334	2	Gushiegu	2	Gusheigu	4,951,507	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,598,077	-	13,661,223
335	3	Nanumba North	2	Bimbilla	8,689,729	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	8,320,215	-	17,121,584
336	4	Saboba	1	Saboba	6,921,831	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,783,318	-	15,761,354
337	5	Savelugu	2	Savelugu	8,688,279	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-		-	8,799,918
338	6	Tolon	1	Tolon	12,510,408	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	12,566,613
339	7	Tamale Metropolis	3	Tamale	30,758,946	20,193	25,973	23,076	17,299	14,401	11,538	8,658	8,658	8,658	28,870	167,322	-	9,894,766	-	40,821,035
342	8	Zabzugu	1	Zabzugu	6,455,064	10,262	-	12,845	7,728			1	5,074	5,074	15,222	56,205	-		-	6,511,269
346		Karaga	1	Karaga	7,836,825	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,875,939	-	16,768,969
347	10	Nanumba South	1	Wulensi	6,848,485	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	, ,	-	6,904,690
349	11	Kpandai	1	Kpandai	7,376,210	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,432,415
351	12	Mion	1	Sang	7,323,844	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-		-	7,380,049
352	13	Sagnerigu	2	Sagnerigu	6,631,692	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	9,941,076	-	16,684,407
353		Tatale Sanguli	1	Tatale	6,974,764	10.262	-	12,845	7,728	- '	-	-	5,074	5,074	15,222	56,205	-	8,968,560	-	15,999,529
355		Kumbungu	1	Kumbungu	5,827,777	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	7, 11,	-	5,883,982
356		Nanton	1	Nanton	5,754,220	10,262		12,845	7,728	-	-	-	5,074	5,074	15,222	56,205			-	5,810,425
TOTAL					142,441,633	199,790	122,206	267,014		14,401	11,538	8,658	97,913	97,913	315,839	1,287,569	•	71,794,787	-	215,523,989
SAVANNAH REGION																				
CODE		MMDAs	Status	Capital				ļ.							ļ.					
330	1	Bole	1	Bole	8,250,314	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205		8,227,595	-	16,534,114
332	_	East Gonia	2	Salaga	7,322,212	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	0/22/1030	-	7,433,851
340		West Gonja	1	Damango	6,963,508	10,262		12,845	7,728	_	-	-	5,074	5,074	15,222	56,205	_		-	7,019,713
343		Sawla Tuna Kalba	1	Sawla	7,199,535	10,262	-	12,845	7,728	_		_	5,074	5,074	15,222	56,205	_	8,922,249	_	16,177,990
345	5	Central Gonja	1	Buipe	6,759,447	10,262	_	12,845	7,728		_	_	5,074	5,074	15,222	56,205	_	0,522,215	_	6,815,652
350		North Gonja	1	Daboya	6,170,067	10,262		12,845	7,728	_		_	5,074	5,074	15,222	56,205	_	8,366,526	_	14,592,797
358		North East Gonja	1	Kpalbe	5,001,630	10,262		12,845	7,728	_		_	5,074	5,074	15,222	56,205	_	0,500,520	_	5,057,835
TOTAL	L	Horar East Gorija		T T T T T T T T T T T T T T T T T T T	47,666,712	76,968	19,247	100,167	57,912	-		-	38,147	38,147	118,282	448,869	-	25,516,369	-	73,631,951
NORTH EAST REGION																				
CODE		MMDAs	Status	Capital																
333	1	East Mamprusi	2	Gambaga	5,131,793	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	9,385,353	-	14,628,785
341	2	West Mamprusi	2	Walewale	5,116,443	15,395	19,247	23,098	11,544	-	-	-	7,703	7,703	26,950	111,639	-	9,107,491	-	14,335,573
344	3	Bunkpurugu Nakpanduri	1	Bunkpurugu	5,670,050	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	9,570,594	-	15,296,849
348	4	Chereponi	1	Chereponi	6,831,662	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	8,551,767	-	15,439,634
354		Mamprugu Moagduri	1	Yagaba	6,363,531	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	9,014,870	-	15,434,606
357		Yunyoo Nasuan	1	Yunyoo	3,756,448	10,262	-	12,845	7,728	-	-	-	5,074	5,074	15,222	56,205	-	9,524,284	-	13,336,936
TOTAL		,		1 ,	32,869,927	76,968	19,247	100,167	57,912				38,147	38,147	118,282	448,869			_	88,473,153

MD	۸.						ensatio									
Dep Cos	artmen t Centre	t :														
							Brea	kdown o	f Salaries o	of Staff						
						MONTHLY					ALLOWAN	CES				MONTHLY
S/N	STAFF ID	NAME	GRADE	SALARY	STEP	BASIC SALARY (GH¢)	ACCOMMODA TION(GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTER'MEN T (GH¢)	HOUSE HELP (GH¢)	GARDEN BOY(GH¢)	OTHER ALLOWANCES (GH¢)	CONSOLIDAT
1																
2																
3																
5																
6																
7																
8																
9																
10																
11																
12																
13 14																
15																
16																
17																
18																
19																
20																

HEAD OF BUDGET(if applicable)	HEAD PPME	CHIEF DIRECTOR

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

## Appendix 5B: Staff paid with IGF

MDA:
Department
Cost Centre:
Programme:

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

<sup>\*\*\*</sup> Kindly specify <u>all</u> the types allowances currently being received, in the respective cells labeled "Allowance Type" \*\*\*

HEAD OF BUDGET(if applicable)	HEAD PPME	CHIEF DIRECTOR

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

Depart Cost C	DA:epartmentost Centre:									
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 CHIEF DIRECTOR .....

NAME OF COST CENTRE HEAD .....

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

entre:														
mme:														
				1										
							А	LLOWANCES						
CATECODY OF STAFE	SALARY	NO. OF	DACIC CALADY										005	TOTAL MONTHL CONSOLIDATED
CATEGORT OF STAFF	LEVEL	PERSONNEL	DASIC SALART	ACCOMMODATION (GH¢)	FUEL (GH¢)	SECURITY (GH¢)	CLOTHING (GH¢)	UTILITIES (GH¢)	ENTER'MENT (GH¢)	HOUSE HELP (GH¢)	GARDEN BOY (GH¢)	OTHER ALLOWANCES (GH¢)	337	SALARY
ADAMB TATA														
	Ι ,				1 11 1			444						
	ment entre:  CATEGORY OF STAFF  GRAND TOTAL	ment	GRAND TOTAL	ment	### CATEGORY OF STAFF   SALARY   NO. OF   PERSONNEL   BASIC SALARY   ACCOMMODATION (GHt)   GRAND TOTAL   GRAND TOTAL   GRAND TOTAL   CATEGORY OF STAFF   SALARY   NO. OF   PERSONNEL   BASIC SALARY   ACCOMMODATION (GHt)   CATEGORY OF STAFF   CATEGORY OF STAFF   SALARY   ACCOMMODATION (GHt)   CATEGORY OF STAFF   CATEGORY OF STA	ment	ment	CATEGORY OF STAFF	ment	Marie   Mari	### CATEGORY OF STAFF	### PRINCE   SALARY   NO. OF   LEVEL   PERSONNEL   BASIC SALARY    **CATEGORY OF STAFF   LEVEL   PERSONNEL   BASIC SALARY    **CACOMMODATION   FUEL   SECURITY   CLOTHING (GHG)   UTILITIES (GHG)   ENTERMENT   HOUSE   GARDEN    **GAMO TOTAL   FUEL   GHG    **CATEGORY OF STAFF   LEVEL   PERSONNEL   BASIC SALARY    **CATEGORY OF STAFF   ALLOWANCES  **ALLOWANCES  *	ment:	ment:

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:
-

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

<sup>\*\*\*</sup> 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:

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

<sup>\*\*\*</sup> Kindly specify all the types allowances currently being received, in the respective cells labeled "Allowance Type" \*\*\*

NAME OF HR MANAGER	
DATE SIGNED	

## **Appendix 5H: Summary Sheet of Employees**

MDA:	
------	--

ITEM	NAME	Number of Staff on GOG Payroll	Number of Staff on IGF Payroll	Total	
MDA					
Department					
Cost Centre					
Programme					
Department					
Cost Centre					
Programme					
Department					
Cost Centre					
Programme					
			GRAND TOTAL		

NAME OF HR MANAGER
CHIEF DIRECTOR

## **Appendix 6A: MDA Cash Plan Template - Summary**

#### MDA CASH PLAN TEMPLATE - SUMMARY

Nar	ne of MDA:	••••••	•••••••	•••••••••••••••••••••••••••••••••••••••	•••••										
Name of MDA:															
															ı
Sn.	Expenditure classification	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Compensation of														
	Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	o/w Wages and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	o/w Non- Salary Related														
	1 1 1 1 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Goods & Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 C		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
O/w GoG         - </td <td>-</td>					-										
NB:	This Table will be populate	d automatically	/ when the o	ther Tables ir	ı the Frameı	vork are pop	ulated.								
Sig	n-offs														
		Name							Name			Si	gnature		
Res	sponsible Officer			Director, PP	ME										
				Chief Direct	or										

## **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	lon	Feb	Mar	A 1111	May	lum	Jul	Aug	Con	Oct	Nov	Dog
3II.	Poucy minarive	Funds Source	buaget	Jan	ren	Mai	Apr	May	Jun	Jul	Aug	Sep	OGL	INOV	Dec
1															
2															
3															
4															
5															
6															
Tota	ι	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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
	Compensation of													
	Employees	-	-	-	-	-	-	-	-	-	-	-	-	-
1	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:

S/n	Expenditure classification	Expenditure sub-classification	Arrears 2025	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Compensation of Employees	Salary															
1		Salary Related Allowance															
		Non-salary related allowance															
	Goods & Services	GoG															
		IGF															
2		DACF (ASSEMBLY)															
		DACF (MP)															
		DACF (PWD)															
		FLG (SPECIFY)															
	Capital Expenditure	GoG															
		IGF															
		DACF (ASSEMBLY)															
3		DACF (MP)															
٦		DACF (PWD)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
		FLG (SPECIFY)															
То	tal																
Sign	n-offs	To be signed off after full alignment	of Finance														
	Nam	Signature							Name				;	Signature			
Res	ponsible Officer:					Coordina	ting Direc	tor									
						Chief Exe	ecutive										

## Appendix 7A: Non-Tax Revenue/ Internally Generated Funds (Collection Trend: 2022 - 2029)

MINISTRY	
DEPARTMENT / AGENCY	

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

	Historical									Current Year		Medium Term Estimates						
Revenue Items/Sources		2022			2023			2024		Proje	ected outturn -	- 2025		2026		2027	2028	2029
	Qty/Frqcy	Fee/Charge	Amt (GH¢)	Qty/Frqcy	Fee/Charge	Amt (GH¢)	Qty/Frqcy	Fee/Charge	Amt (GH¢)	Qty/Frqcy	Fee/Charge	Amt (GH¢)	Qty/Frqcy	Fee/Charge	Amt (GH¢)	Amt (GH¢)	Amt (GH¢)	Amt (GH¢)
	a	b	c=a*b	a	b	c=a*b	a	b	c=a*b	а	b	c=a*b	a	b	c=a*b			
Total																		

## Appendix 7B: Non-Tax Revenue/ Internally Generated Funds (2026 Monthly Projected Collection)

MINISTRY	
DEPARTMENT / A	GENCY

224		2026										Qty/Frqcy			
COA	Revenue Items	Fees/Charge	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	Total														

# 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				

<sup>\*</sup>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.	(Details) Programmed (Amou		Actual (Amount Utilised)	/ Purnose	Expenditure (Details)	Approved Formula	Actual (Amount Utilised)	Beneficiary / Purpose		
1										
2										
3										
TOTAL										

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

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

Statutory Funds - Inflows										
		20	24	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.