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Our Ref. No. : MoF/BDU/BG/14/1

Your Ref.:.....

Tel No.:0302-662448,665310



REPUBLIC OF GHANA

MINISTRY OF FINANCE

P. O. BOX MB 40

ACCRA

27TH JUNE, 2014

GUIDELINES FOR THE PREPARATION OF THE 2015 – 2017 BUDGET

In accordance with Article 179 (1) of the Constitution and Regulation 152(1) of the Financial Administration Regulations, we circulate on behalf of H.E. the President, for your information and necessary action, guidelines for the preparation of the 2015-2017 Budget Proposals which will inform the preparation of the Government's Budget and Economic Policy.

The 2015-2017 Budget will be based on the Medium Term Development Plans of MDAs and MMDAs which have been developed using the Ghana Shared Growth and Development Agenda (GSGDA) II, 2014-2017.

The 2015-2017 Budget for MDAs will be prepared using the Programme Based Budgeting process and format whilst that of MMDAs will be Activity Based. Also, all MDAs will use for the first time the new **GIFMIS Budget Module (HYPERION)** to prepare the 2015-2017 Estimates whilst MMDAs will prepare their budgets using the Activate software. To this end the Ministry of Finance will organise production workshops to assist MDAs to prepare their Draft Budget Estimates. A schedule has been provided in the guidelines for the workshops as well as the Budget Hearings.

Specific instructions have been provided in the guidelines on Compensation of Employees, Goods and Services and Capital Expenditure Estimates amongst others.

Chief Directors are to ensure that the content of these Guidelines are strictly adhered to and all issues therein addressed in their Draft Budget Estimates.

Chief Directors are also to ensure that all budget documents requested by the Guidelines reach the office of the Director of Budget, (Room 417) Ministry of Finance one week before the date scheduled for the budget Hearings of their MDAs in both hard and soft copies.

Counting on your cooperation.

HON. SETH E. TERKPER
MINISTER

ALL SECTOR MINISTERS

ALL REGIONAL MINISTERS

ALL DISTRICT CHIEF EXECUTIVES

Cc: His Excellency, the President
His Excellency, the Vice-President
The Chief of Staff
The Chairman, NDPC
Hon. Deputy Ministers, MOFEP
The Director-General, NDPC
The Head of Civil Service
The Auditor-General
The Controller and Accountant General
All Chief Directors