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number and date of this  
letter should be quoted*

Our Ref. No **B. 380/BDU/BG/11/1**  
Your Ref. No.  
Tel. No



REPUBLIC OF GHANA

**MINISTRY OF FINANCE  
AND ECONOMIC PLANNING  
P. O. BOX MB-40  
ACCRA**

**4<sup>TH</sup> AUGUST 2011**

**BUDGET GUIDELINES FOR THE PREPARATION OF THE 2012 - 2014 BUDGET**

Please find attached for your information and necessary action the 2012-2014 Budget Guidelines for the preparation of the 2012 Budget.

2. The 2012 Budget Guidelines seeks to provide clear instructions on the processes and procedures for preparing MDAs/MMDAs Budget proposals and estimates for the 2012-2014 Medium Term Framework in accordance with the Financial Administration Regulations (FAR), sections 152 and 153.
3. These Guidelines are to assist Honourable Ministers, Chief Directors, Budget Committees and all spending Officers of every government institutions that require resources from public funds, in the preparation of the 2012 – 2014 Medium Term Expenditures.
4. Colleague Ministers are kindly requested to ensure that they make adequate time and effort to oversee the entire budget process and that resources are allocated to carefully chosen and well thought out policy actions and strategies which will lead to the attainment of government's "Better Ghana Agenda".
5. Chief Directors are also encouraged to ensure that all the instructions outlined in the guidelines and Financial Administration Regulations are complied with and that all the technical details are efficiently and correctly reflected for smooth budget preparation.

**HON. DR. KWABENA DUFFUOR**  
MINISTER

**ALL SECTOR MINISTERS  
ALL REGIONAL MINISTERS  
ALL DISTRICT CHIEF EXECUTIVES**

Cc: H. E. The President, Castle, Osu  
The Chief of Staff, Castle, Osu  
The Chairman, NDPC, Accra  
The Hon. Deputy Ministers, MOFEP, Accra  
The Head of Civil Service, Accra  
The Auditor-General  
The Controller & Accountant-General  
All Chief Directors/ Directors (1)  
All Heads of Departments/ Agencies  
All Regional Co-ordinating Directors  
All Regional Budget Officers  
All Regional Economic Planning Officers  
All District Co-ordinating Directors