



REPUBLIC OF GHANA

INTERNAL AUDIT AGENCY

(Office of Government Machinery)



Ref: DG/02/2025/09

9TH MAY, 2025

RE: IMPLEMENTATION OF THE PUBLIC FINANCIAL COMMITMENT CONTROL
MEASURES TOWARD ARREARS CLEARANCE AND PREVENTION OF
ACCUMULATED OF ARREARS

Reference the Ministry of Finance letter MOF/HM/PFM-CD/04/2025 dated 30th April 2025, on the above subject (copy attached).

The Ministry has established a PFM Compliance Desk (PFM-CD) to facilitate the enforcement of compliance with PFM laws and promote strict budget commitment controls and accountability in the use of public funds. In this regard the Ministry has issued Commitment Control Measures and Implementation Guidelines for adherence by MDAs. Principal Spending Officers are hereby reminded to work with Internal Auditors to ensure strict compliance with these measures.

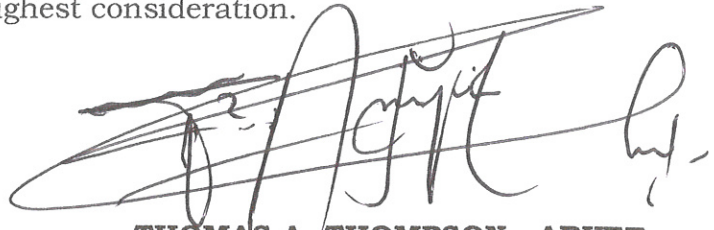
In line with Regulation 42 (I) (a) of the Internal Audit Regulations 2011 (L.I. 1994), Heads of Internal Audit Units are expected to:

1. Complete and certify the Commitment Control Compliance Checklist (CCCC) when all the applicable commitment control requirements have been met. The Certification of the CCCC shall confirm that there is sufficient and appropriate evidence relating to compliance with the commitment control measures. The checklist shall **not** be certified in the event of non-compliance with any part of the PFM Act.
2. Conduct quarterly commitment control compliance review and submit a report to IAA within ten days after the end of each quarter.
3. Not to certify any payment voucher related to contracts without confirmation of a properly certified CCCC for the procurement.

In line with Section 14 of the Internal Audit Agency Act 2003 (ACT 658), the IAA shall collate all commitment control compliance review reports received and submit a consolidated report to the Minister for Finance, thirty (30) days after the end of each quarter (i.e. 20 days after the expiration of the 10 days of receiving the reports from the MDAs).

As part of the process to implement these measures, the IAA in conjunction with the PFM Compliance desk at the Ministry of Finance, will organize training workshops for all Heads of IAUs of MDAs to build capacity and ensure strict adherence with the PFM Compliance Control Measures and Implementation Guidelines.

Please accept the assurances of our highest consideration.



THOMAS A. THOMPSON - ARYEE
AG. DIRECTOR-GENERAL

HEADS IAU'S OF COVERED ENTITIES

CC CHIEF OF STAFF
OFFICE OF THE PRESIDENT
ACCRA

THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA



MINISTRY
OF
FINANCE

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/HM/PFM-CD/04/25

Your Ref. No. _____

Date. 30th April 2025

**IMPLEMENTATION OF THE PUBLIC FINANCIAL MANAGEMENT COMMITMENT
CONTROL MEASURES TOWARDS ARREARS CLEARANCE AND PREVENTION OF
ACCUMULATION OF ARREARS**

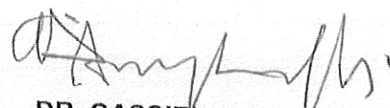
As part of its financial management oversight responsibility, the Ministry of Finance is implementing a number of structural reforms aimed at improving government efficiency and upholding the highest standards of fiscal responsibility and accountability within the public sector. These measures also align with the structural reforms being implemented by the Government under the Post COVID-19 Program for Economic Growth (PC PEG).

2. In furtherance of these reforms, a PFM Compliance Desk (PFM-CD) has been established at the Ministry of Finance to enforce compliance with Public Financial Management laws, promote strict budget commitment controls and accountability in the use of public funds, and ensure the enforcement of applicable sanctions under the PFM Act 2016 (Act 921).

3. In this regard, the Minister has issued the PFM Commitment Control Measures and Implementation Guidelines for Covered Entities. Principal Spending Officers are by this letter requested to strictly comply with these measures by ensuring that:

- a. Procurements are undertaken through the Ghana Electronic Procurement System (GHANEPS).
- b. All procurements that need approval from the Public Procurement Authority (PPA) Board or the Central Tender Review Committee (CTRC) shall be initiated or commenced only when a commitment authorization is obtained from the Minister for Finance in accordance with section 24A of the Public Procurement Act 2003 (Act 663) as amended.
- c. A Purchase Order (PO) generated from the GIFMIS is issued before the award/signing of a contract.
- d. Contracts are awarded/signed only when a Commitment Control Compliance Checklist, certified by the head of Internal Audit Unit has been issued.

- e. Any agreement with financial commitment that covers more than one financial year or results in a contingent liability, has prior written approval from the Minister for Finance and authorization from Parliament as part of the annual budget, in line with section 33 (1) and (2) of the PFM Act, 2016 (Act 921).
4. In view of the above, the Internal Audit Agency (IAA) is kindly requested to:
- Instruct heads of Internal Audit of MDAs to conduct quarterly commitment control compliance reviews and submit the report to the IAA within 10 days after the end of each quarter.
 - Collate all commitment control compliance review reports received from the Internal Audit Units and submit a consolidated report to the Minister thirty (30) days after the end of each quarter (i.e. 20 days after the expiration of the 10 days of receiving the reports from the MDAs).
5. The consolidated report from IAA should follow the format of the attached template and should indicate the date of submission by each MDA.
6. You may download a copy of the PFM Commitment Control Measures and Implementation Guidelines for Covered Entities on the Ministry of Finance website, www.mofep.gov.gh for further information.
7. The effective date for the implementation and enforcement of the PFM commitment control measures is the date of issuance of the ***Guidelines for Implementation of PFM Commitment Control and Expenditure Management Measures for Ministries, Departments and Agencies***.
8. For further inquiries, kindly contact the PFM-CD via e-mail pfmcompliance@mfep.gov.gh or 0277184233.
9. Counting on your cooperation.


DR. CASSIEL ATO FORSON (MP)
MINISTER

THE DIRECTOR-GENERAL
INTERNAL AUDIT AGENCY
ACCRA