



REPUBLIC OF GHANA

MINISTRY OF FINANCE

15/9/2019

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Our Ref: BD/CMU/09/19/SAL.
Your Ref:
Tel No:

REVISION OF RATES OF CATEGORIES 2 & 3 ALLOWANCES FOR THE PUBLIC SERVICE

1. Per the agreement signed between Government on one hand and organised Labour on the other hand on 26th August 2019, the two parties have concluded negotiations on Categories 2 and 3 allowances within the Public Service.
2. Approval is, hereby, given for implementation of the harmonized and standardized revised rates of Categories 2 and 3 allowances as set below in all Government institutions in the Public Service, effective 1st January, 2020:

| TYPE OF ALLOWANCE | AGREED RATES/STATUS |
|------------------------------|--|
| Acting Allowance | Difference between the (Acting) Officer's salary and minimum salary point of the (acting) post or 20% of monthly basic salary whichever is higher. |
| Additional Duty Allowance | 10% of monthly basic salary |
| Overtime Allowance | Working days: 1.5 times Weekends and public holidays: Double Time |
| Call-In-Allowance | 10% of basic salary |
| Commuted Overtime Allowance | 20% of monthly basic salary |
| Height/Depth Allowance | 30-40 metres: GH¢2.80 per day 41-60 metres: GH¢4.20 per day 61-85 metres: GH¢5.60 per day Additional 10 metres: GH¢2.80 per day |
| Permanent Posting Allowance | 3 Months Basic Salary |
| Temporary Posting Allowance | Hotel accommodation for 3 months and 20% of monthly basic salary for 3 months |
| Travelling Expense Allowance | 7 tonnes at STC rate or any transport company appointed by Government. |
| Tools Allowance | GH¢7.00 per working day |

| | |
|---|---|
| Physically Challenged Guide | Daily Minimum Wage for 27 days |
| Physically Challenged Transport | 20% of monthly basic salary |
| Night/Out of Station Allowance | Chief Director - GH¢490.00 per night |
| Local Trips | Cordinating Director/ Chief Executive / Head of Department - GH¢420.00 per night Director - GH¢350.00 per night Snr. Staff - GH¢280.00 per night Jnr. Staff - GH¢210.00 per night All inclusive Where accommodation or meals are provided, the rate abated by one-third (1/3). Trekking Officers: (i) Not exceeding 12 days in a quarter-full overnight allowance (ii) Beyond 12 days-half (1/2) the rate of night allowance. |
| Foreign Trips 1. Per diem/stipend 2. Warm clothing | Government approved rate Government approved rate |
| Day Trip | Chief Director - GH¢245.00 per day Cordinating Director/ Chief Executive / Head of Department - GH¢210.00 per day Director - GH¢175.00 per day Snr. Staff - GH¢145.00 pay day Jnr. Staff - GH¢105.00 per day |
| Vehicle Maintenance | i. Car: GH¢210.00 per month ii. Motorcycle: GH¢70.00 per month iii. Bicycle: GH¢28.00 per month |
| Kilometric Allowance | i. Car: GH¢3.50 per km ii. Motorcycle: GH¢1.40 per km |
| Medical Subsidy | i. Employee spouse and four children of 18 years and below to be covered. By NHIS. ii. Payment of 50% of the cost of management of illness not covered by NHIS. iii. Where a child is above 18 but below 23 years and is still in school, he or she shall be covered by the Medical Scheme. |

| | |
|----------------------------|--|
| Funeral Grant | Employee: GH¢2,100.00 Spouse : GH¢1,400.00 Child : GH¢1,400.00. All inclusive. |
| Uniform | Uniform to be provided by the institution. |
| Protective Clothing | To be provided by the institution |

3. By this approval, all other rates, hitherto, applied by institutions cease to exist.
4. Heads of Ministries, Government Departments and Agencies are, to ensure strict adherence to the attached Revised Administrative Instructions in the processing and payment of the above-mentioned allowances.
5. Please treat as urgent.



**HON. ABENA OSEI-ASARE (MP)
DEPUTY MINISTER
FOR: MINISTER**

**ALL CHIEF DIRECTORS
ALL REGIONAL CO-ORDINATING DIRECTORS
ALL DISTRICT CO-ORDINATING DIRECTORS
THE CONTROLLER AND ACCOUNTANT-GENERAL
THE AUDITOR-GENERAL**

CC: The Hon. Minister, MOF
All Sector Ministers
All Regional Ministers
The Hon. Deputy Ministers, MOF
The Director of Budget, MOF
The Chairman, PSC
The Chief Executive, FWSC
All District Chief Executives

**REVISED ADMINISTRATIVE RULES AND PROCEDURES
FOR IMPLEMENTING CATEGORIES 2 AND 3 ALLOWANCES
IN THE PUBLIC SERVICE**



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ADMINISTRATIVE RULES AND PROCEDURES FOR IMPLEMENTING CATEGORIES 2 AND 3 ALLOWANCES

1.0 INTRODUCTION

There are four (4) categories of allowances under the Single Spine Pay Policy (SSPP) for implementation in the Public Service. Category 1 Allowances have been consolidated into the basic salaries on the Single Spine Salary Structure (SSSS). As part of the policy implementation, Categories 2 and 3 Allowances have been harmonized and standardized in the Public Service. The current rates were negotiated by the Public Services Joint Standing Negotiating Committee (PSJSNC) on 26th August, 2019 and their implementation is to take effect from 1st January, 2020. However, Category 4 Allowances have been monetized.

This document provides the definitions for these categories of allowances. It also sets out the administrative rules and procedures that shall govern the implementation of the negotiated rates of Categories 2 and 3 Allowances in the Public Service.

2.0 BACKGROUND

The Government White Paper on the subject issued in November, 2009, indicated that Categories 2 and 3 Allowances be harmonized and standardized in the Public Service. This has been done to ensure:

- a reduction in the multiplicity and duplication of these allowances;
- that each allowance has the same meaning and interpretation within the entire Public Service;
- that the rate applicable for each allowance is the same in the Public Service in order to achieve equity and fairness; and
- that core Categories 2 and 3 Allowances are applicable to all Public Service employees.

These standardized and harmonized allowances are part of the Compensation of Employees' component of the national budget. This is to ensure better management and control of the compensation budget at the institutional level.

At the PSJSNC meeting held on the 8th of February 2013, it was generally agreed that core or common Categories 2 and 3 Allowances in the Public Service be negotiated under its (PSJSNC) umbrella.



It was also agreed that Categories 2 and 3 Allowances which are specific to Service Classifications should be negotiated with the institutions within the service classifications.

The **core or common** Categories 2 and 3 Allowances are:

- Acting Allowance;
- Additional Duty Allowance;
- Overtime Allowance;
- Call-In Allowance;
- Commuted Overtime Allowance;
- Height/Depth Allowance;
- Permanent Posting Allowance;
- Temporary Posting Allowance;
- Traveling Expenses Allowance;
- Tools Allowance;
- Physically Challenged Guide Allowance;
- Physically Challenged Transport Allowance;
- Night/Out Of Station Allowance;
- Day Trip Allowance;
- Per Diem/Stipend;
- Warm Clothing Allowance;
- Vehicle Maintenance Allowance;
- Kilometric Allowance;
- Medical Subsidy;
- Funeral Grant;
- Uniform Allowance; and
- Protective Clothing Allowance.

Having negotiated and agreed on the rates for these allowances, it has become necessary to revise the administrative rules and procedures to govern their implementation in order to avoid **abuse** and to ensure **consistency** in the Public Service.

3.0 CATEGORIES OF ALLOWANCES



3.1 Category 1 Allowances: These allowances are related to the normal duties, responsibilities and requirements of a job. As a result, they have been considered as compensable factors in the nationwide job evaluation exercise which were used to determine the relative worth of jobs and for which reason they no longer exist within the Public Service. The Category 1 Allowances are:

- Bilingual/Journalist Allowance;
- Cashier Allowance;
- Duty Allowance;
- General Risk Allowance;
- Hazard Allowance;
- Risk and Unpopular Allowance;
- Professional Allowance;
- Responsibility Allowance;
- Special Allowance;
- Frontier Allowance; and
- Honorarium Allowance (paid to all staff on a monthly basis and not based on any special assignments)

3.2 Category 2 Allowances: These are job-related allowances paid under special conditions and/or circumstances that arise from time to time, which require some form of compensation. Category 2 Allowances have been harmonized and standardized through negotiations. The Category 2 Allowances are:

- Acting Allowance;
- Additional Duty Allowance;
- Temporary Posting Allowance;
- Permanent Posting Allowance;
- Height/Depth Allowance;
- Tools Allowance;
- Overtime Allowance;
- Teaching/Instruction Allowance;
- Committee Sitting Allowance;
- Training Allowance;
- Inducement Allowance; and
- Hardship Allowance.



3.3 Category 3 Allowances: These are employee welfare-related allowances. They are:

- Physically Challenged Transport Allowance;
- Physically Challenged Guide Allowance;
- Medical Subsidy;
- Funeral Grant;
- Day Trip Allowance;
- Meal/Ration Allowance;
- Travel & Luggage Allowance;
- Night subsistence/Out-of-Station Allowance;
- Vehicle Maintenance Allowance;
- Warm Clothing Allowance;
- Uniform Allowance;
- Overseas Officers Allowances; and
- Protective Clothing.

3.4 Category 4 Allowances: These are benefits provided to categories A and B Public Service officeholders (Directors and above). These are:

- Fuel;
- Vehicle;
- Housing/Accommodation;
- Utilities (electricity, water, telephone);
- Domestic/ House help;
- Garden Boy;
- Entertainment;
- Clothing; and
- Security.

These allowances are perks and as such *are not to be negotiated* but determined from time to time by the employer.

4.0 IMPLEMENTATION OF CATEGORIES 2 AND 3 ALLOWANCES

The implementation of Categories 2 and 3 Allowances shall be governed by the following rules and procedures:

4.1 General Rules and Procedures



1. All Category 1 Allowances no longer exist in the Public Service because they have been consolidated into the basic salary.
2. Categories 2 and 3 Allowances have been harmonized and standardized through negotiations.
3. All Categories 2 and 3 Allowances shall be paid based on the evidence of performance of the required task or the occurrence of an event.
4. The Controller and Accountant-General's Department (CAGD) shall ensure that these allowances are not mechanized except the following:
 - Physically Challenged Allowance
 - Commuted Overtime Allowance
5. Payments for Categories 2 and 3 Allowances must be authorized by Heads of institutions.
6. All institutions must budget for Categories 2 and 3 Allowances and ensure that their implementation is within the approved budget and guided by national budgetary constraints.
7. Application for and payment of Categories 2 and 3 Allowances must be made through the Ghana Integrated Financial Management Information System (GIFMIS).

4.2 Specific Rules and Procedures for Implementing each Category 2 and 3 Allowance

4.2.1 Acting Allowance

Acting Allowance shall be paid to an employee performing in a temporary position which is higher than his/her current position and not expected to last for more than six (6) months.

An employee can be assigned to act in a position by either Acting Assignment or Formal Acting Appointment. In both cases, Acting Allowance shall be applicable to senior positions and shall be by written assignment or appointment. In instances where the substantive jobholder is on study leave beyond six (6) months, the assignment or appointment may be renewed after the expiration of the six (6) months, but not beyond one (1) year, after which a substantive person shall be appointed.



No employee shall be asked to act in a position in which he/she does not satisfy the minimum requirements as obtained in the institution's Scheme of Service and any other administrative instructions pertaining in the Public Service.

All acting appointments should be formally authorized by the appropriate appointing authority in accordance with Article 195 of the 1992 Constitution. Accordingly, for Categories A and B positions, acting appointments shall be made by the President on the advice of the Governing Board/Council, in consultation with the Public Services Commission.

For all other categories of posts, acting appointments shall be made by the Governing Board/Council and Heads of institutions in consultation with the Public Services Commission.

In all instances, acting assignments are not expected to confer advantage for purposes of promotion over other qualified staff. However, instances where a person outside the organization is assigned to act in a Category A or B position, he/she may subsequently be considered for confirmation or otherwise by the appointing authority. This situation shall apply where there is no substantive job holder.

Under no circumstance shall an employee serve in an acting capacity for more than one (1) year. Heads of institutions shall be held liable for failure to comply with this provision.

The rate for Acting Allowance is per the attached appendix.

4.2.2 Additional Duty Allowance

Additional Duty Allowance shall be paid to an employee who is asked in writing to take additional responsibility for a position other than his/her own for more than twenty-one (21) days.

An employee shall only take up additional responsibility over a job which is at the same level as he/she is currently holding.

No person shall be required to take additional responsibility for another position for a period of more than six (6) months.

After the six (6) months, a suitable candidate should be appointed to fill the position.

The rate payable as Additional Duty Allowance is per the attached appendix.

4.2.3 Overtime Allowance

Overtime Allowance shall be paid to an employee who is requested by his/her management in writing to work in excess of the standard daily (8 hours) or weekly (40 hours) hours of work as prescribed by law.

Overtime work shall, however, not be more than **one-third (1/3)** of the hours that an employee is required by law to work in a week. Where an employee is required to work more than **one third (1/3)** the prescribed hours a week, the total hours worked in a month shall not exceed **one third (1/3)** of the prescribed hours in a month, cumulatively.

The employer shall inform the employee at least one hour before the end of each working day if he/she is to stay on and work overtime except in emergency cases.

Senior staff (employees on the Single Spine Grade Structure **Level 16 and above**) shall not be eligible for Overtime Allowance, since they assign responsibilities to subordinates.

The rates payable as Overtime Allowance are as per the attached appendix.

4.2.4 Call-In Allowance

Call-in Allowance shall be paid to employees who are not entitled to Overtime Allowance and who are called to work after close of work or on week-ends.

Call-in Allowance shall be paid only for the performance of work which has received the prior written request of management.

Call-in Allowance shall not be applicable to employees who are entitled to overtime allowance.

The rate payable as Call-in Allowance shall be 10% of the daily rate multiplied by the number of hours worked.

4.2.5 Commuted Overtime Allowance

Commuted Overtime Allowance shall be paid to employees who are required to be on duty for twelve (12) hours a day. Examples of employees in this category are security/watchmen, cooks and housekeepers.

The rate payable as Commuted Overtime Allowance is per the attached appendix.

4.2.6 Height or Depth Allowance

Height or Depth Allowance shall be paid to an employee engaged to work at a height on a tower, mast or on a building under construction or in an underground work environment that are more than the standard height or depth for his or her job category.

The rates payable as Height or Depth Allowance are as per the attached appendix.

4.2.7 Permanent Posting Allowance

Permanent Posting Allowance shall be paid to an employee who is moved from one geographical area, location or station to another, which is fifty (50) kilometres or more radius of his current station, within the same organization or service to perform duties relating to the class of post that the employee belongs for a period exceeding three (3) months.

As far as practicable, managements of institutions shall give reasonable notice, consistent with the exigencies of the Service to the employee. In the absence of this tenet in that Service, three (3) months' notice shall be given to enable the employee find accommodation and make the necessary arrangements for other facilities such as schools.

The employer shall provide temporary accommodation for the employee on posting for a period of three (3) months.

Where accommodation is not provided, the employer shall grant the employee night/out-of-station allowance for three (3) months at the rates as per the attached appendix.

An employee who is undergoing an approved course of study shall not be posted out of his station before the end of the study.

The number of employees to be posted within the year must be budgeted for. Management must not post an employee outside the approved budget.

The rate payable as Permanent Posting Allowance is as per the attached appendix.



4.2.8 Temporary Posting Allowance

Temporary Posting Allowance shall be paid to an employee who is moved from one geographical area, location or station to another, which is fifty (50) kilometres or more radius of his current station, within the same organization or service to perform duties relating to the class or post that the employee belongs for a period not exceeding three (3) months.

As far as practicable, the institution should provide accommodation for an employee who is temporarily posted.

Where the posting, whether permanent or temporarily, is requested by the employee, she/he shall forfeit the Posting Allowance.

The rate payable as Temporary Posting Allowance is as per the attached appendix.

Please note that Transfer which is the movement of an employee from one of the Services within the Public Service to another or from one class of post to another class of post within the same or different Services, and may involve a change of designation or duties, is not entitled to the payment of an allowance as in the case of Posting. This is because the transfer is at the behest of the employee and not the employer.



4.2.9 Traveling Expenses Allowance

Travelling Expenses Allowance shall be the actual and reasonable expenses incurred in transporting an employee who is posted and his/her family of one (1) spouse and not more than four (4) children under 18 years of age as well as his/her baggage to employee's new location. Retired employees shall also be paid reasonable expenses incurred in transporting his/her family and dependents to his/her hometown.

The rate payable as Travelling Expenses Allowance is as per the attached appendix.

4.2.10 Tools Allowance

Tools Allowance shall be paid to an employee (artisan) who uses his own tools to perform official duties.

As far as practicable, institutions should provide all tools needed for the performance of an employee's work.

The tool(s) should be inspected and approved by management prior to its use.

In approving the tool to be used by an employee, management should take into account the cost of the tool and the total allowance to be paid over a period in order to ensure economy. In the event that the total allowance payable within the period is far more than the cost of the tool, the employer must endeavor to procure the tool.

The rate payable as Tools Allowance is as per the attached appendix.

4.2.11 Physically Challenged Guide Allowance

Physically Challenged Guide Allowance shall be paid to a physically challenged employee who needs a guide for onward payment to the guide.

According to the Persons with Disability Act, 2006 (Act 715) a disabled person is a person with a physical, mental or sensory impairment including a visual, hearing or speech functional disability, which gives rise to physical, cultural or social barriers that substantially, limits one or more of the major life activities of that individual.

There shall be prior certification by a medical board of the disablement of the employee as well as the need for a guide.

The rate payable as Physically Challenged Guide Allowance is as per the attached appendix.

4.2.12 Physically Challenged Transport Allowance

Physically Challenged Transport Allowance shall be paid to a physically challenged employee who is certified as needing special means of transport to enable him/her commute to and from work.

The rate payable as Physically Challenged Transport Allowance is as per the attached appendix.

4.2.13 Night/Out-of-Station Allowance

Night/Out-of-Station Allowance shall be paid to an employee who travels on official duties and is required to spend the night away from his/her duty station in Ghana. Trekking officers shall be eligible for night allowance not exceeding 12 days in a quarter.



In approving the tool to be used by an employee, management should take into account the cost of the tool and the total allowance to be paid over a period in order to ensure economy. In the event that the total allowance payable within the period is far more than the cost of the tool, the employer must endeavor to procure the tool.

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4.2.13 Night/Out-of-Station Allowance

Night/Out-of-Station Allowance shall be paid to an employee who travels on official duties and is required to spend the night away from his/her duty station in Ghana. Trekking officers shall be eligible for night allowance not exceeding 12 days in a quarter.



where trekking is for long periods, night allowance shall be abated by half (1/2) of the approved rates.

In all cases no refunds/payments would be allowed where free accommodation and meals are provided.

Heads of Institutions are to ensure that claims for traveling and transport allowances are approved only when actual trekking has taken place.

The rates payable as Night/Out-of-Station Allowance are as per the attached.

4.2.14 Day Trip Allowance

Day Trip Allowance shall be paid to an employee who in the performance of his/her duties is required to work outside his/her duty station late into the afternoon and is required back to his/her duty station the same day.

The day trip must be authorized by the management of the institution.

The rates payable as Day Trip Allowance are as per the attached appendix.

4.2.15 Per Diem/Stipend

An employee, who travels outside Ghana on official duty, shall be paid Per Diem/Stipend at Government of Ghana (GoG) approved rates.

4.2.16 Warm Clothing Allowance

Warm Clothing Allowance shall be paid to an employee travelling overseas on official assignment, e.g. conferences, study tour etc. Warm Clothing Allowance shall not be paid more than once to an employee within three (3) years of foreign travel at the approved GoG rates.



4.2.17 Vehicle Maintenance Allowance

Vehicle Maintenance Allowance shall be paid to an employee whose work requires the use of a vehicle/motor cycle/bicycle for day-to-day official duties but who is not provided a vehicle and is therefore required to use his/her own vehicle for official duties but is not paid fuel allowance.

Not all officers shall require a vehicle for performance of their duties, as such management must endeavor to determine those who qualify. A senior staff who has

worked for more than 6 years and does not reside at his place of work qualifies for this allowance.

The use of an employee's vehicle for official duties shall only be certified by the Chief Director of the Ministry concerned or the Chief Executive of the institution concerned who will also sanction the payment of the appropriate allowance.

Payment of Vehicle Maintenance Allowance shall not be part of CAGD's payroll system and, therefore, should not appear on the employee's pay slip.

There must be evidence that the employee owns the vehicle and he/she should submit copies of all document including roadworthy and insurance certificates covering the vehicle to the Head of Institution.

Heads of Internal Audit Units in all institutions are to ensure that the above requirements are satisfied before certification and approval by the Heads of institutions.

Further to this, the institutions must ensure that any new approval are incorporated at the Budget Planning phase and adequate provision made to meet this expenditure in the institutions' budget for the ensuing year.

The request for the payment of Vehicle Maintenance Allowance shall be renewed every year and supported by the submission of road worthy and insurance certificates on the vehicle.

In instances where the vehicle has not been used for three (3) consecutive months, the payment of vehicle maintenance allowance shall cease.

Where an employee has been assigned an official vehicle, he/ she shall no longer qualify for vehicle maintenance allowance.

The rates payable as Vehicle Maintenance Allowance are as per the attached appendix.

4.2.18 Kilometric Allowance

Kilometric Allowance shall be paid to cover fuel, wear and tear of the vehicle of an employee whose work requires the use of a vehicle but is requested to use his/her own vehicle for official trips.



worked for more than 6 years and does not reside at his place of work qualifies for this allowance.

The use of an employee's vehicle for official duties shall only be certified by the Chief Director of the Ministry concerned or the Chief Executive of the institution concerned who will also sanction the payment of the appropriate allowance.

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Where an employee has been assigned an official vehicle, he/ she shall no longer qualify for vehicle maintenance allowance.

The rates payable as Vehicle Maintenance Allowance are as per the attached appendix.

4.2.18 Kilometric Allowance

Kilometric Allowance shall be paid to cover fuel, wear and tear of the vehicle of an employee whose work requires the use of a vehicle but is requested to use his/her own vehicle for official trips.



The use of an employee's own vehicle for official trips must be approved by the management of the institution.

The rates payable as Kilometric Allowance are as per the attached appendix.

4.2.19 Medical Subsidy

All employees shall access the National Health Insurance Scheme (NHIS) for purposes of medical treatment if reasonable.

Institutions shall pay the premium for the National Health Insurance Scheme (NHIS) for an employee and one (1) spouse plus four (4) biological or legally adopted children under eighteen (18) years of age and up to 23 years if they are still schooling.

Institutions concerned shall endeavour to pay 50% of the medical expenses for conditions not covered by the NHIS certified by a registered medical practitioner in a government facility for treatment.

Where the medical condition is not treatable by orthodox medicine, the institution shall endeavour to pay the cost of traditional treatment.

The rates payable as Medical Subsidy are as per the attached appendix.

4.2.20 Funeral Grant

Funeral Grant shall be paid on the death of an employee, his/her spouse, biological or legally-adopted child.

In all cases, a Death Certificate shall be submitted to the Management of the institution before payment of the grant.

The rates payable as Funeral Grant are as per the attached appendix.

4.2.21 Uniform Allowance

The appropriate Uniform Allowance shall be provided to professionals who by the nature of their work are collectively required to wear a mandatory uniform to work as part of their work code and who are not provided a uniform by the institution.

As far as practicable, institutions prescribing uniform for employees other than professional staff, such as receptionists to work as part of the corporate culture should provide the prescribed uniform or clothing.

4.2.22 Protective Clothing Allowance

It shall be the duty of the institution to provide and maintain at the workplace, at no cost to the employee, protective clothing suitable to his or her work. Where protective clothing is provided, the employee shall be obliged to wear the protective clothing so provided. The institution/employer shall not be liable for injury suffered by a worker where the injury is caused solely by non-compliance by the employee.

Heads of Institution and Internal Auditors are to ensure control and strict compliance with these administrative rules and procedures.

