



MEDIUM-TERM EXPENDITURE FRAMEWORK (MTEF) FOR 2026-2029

PROGRAMME BASED
BUDGET ESTIMATES FOR 2026

MINISTRY OF EDUCATION



MINISTRY OF EDUCATION



The MoE MTEF PBB for 2026 is also available on the internet at: www.mofep.gov.gh

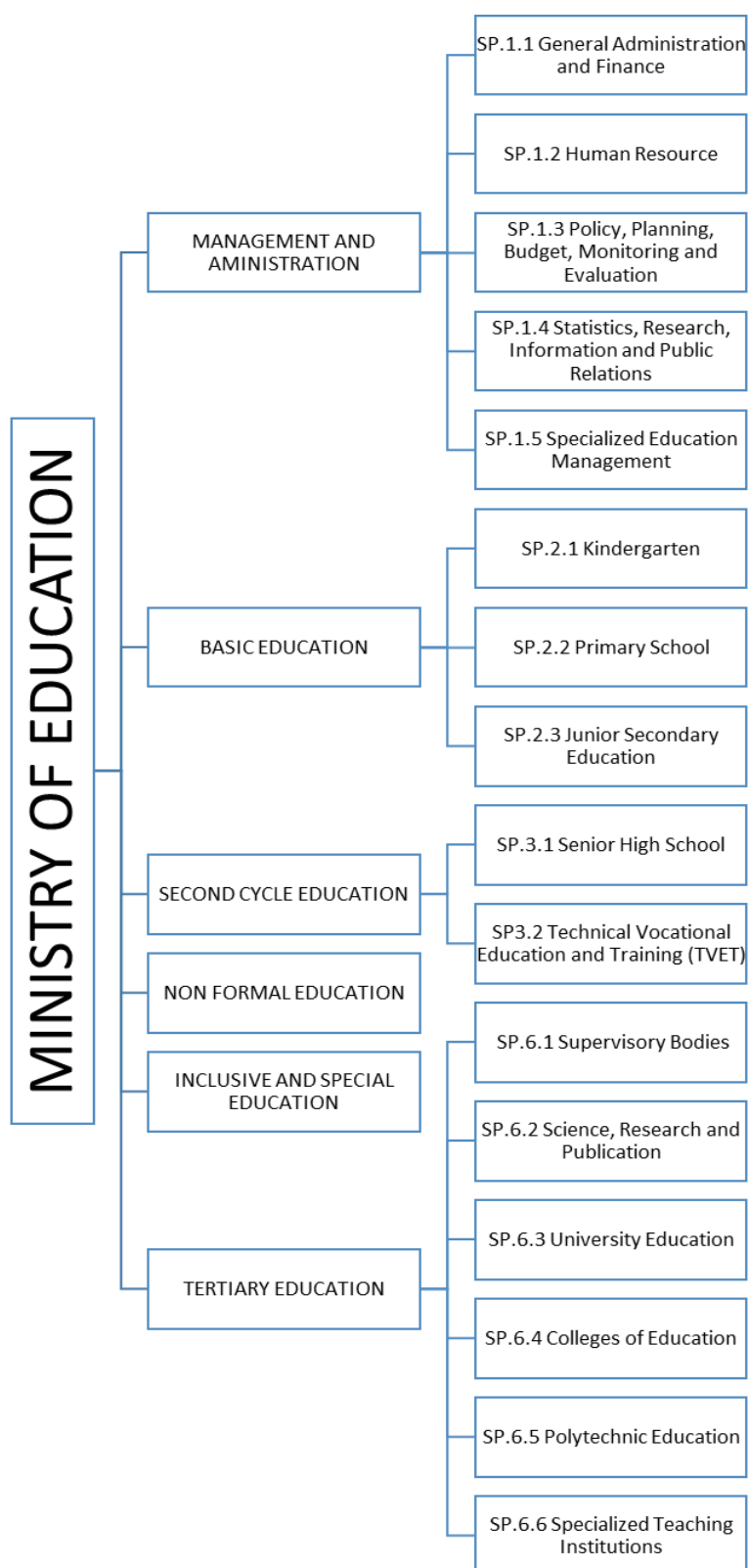


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PROGRAMME STRUCTURE OF MINISTRY OF EDUCATION





1.5. Appropriation Bill

Summary of Expenditure by Sub-Programme, Economic Item and Funding

Entity: 023 - Ministry of Education
Year: FY26 | Currency: Ghana Cedi (GHS)
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Compensation of employees	Goods and Services	31 - Non financial assets	Total	Statutory	ABFA	Others	Goods and Services	31 - Non financial assets	Total	
02301 - Management and Administration	13,248,152,044	291,198,959	17,000,000	13,556,351,003	229,095	148,305,818	14,738,097	163,273,010							13,719,624,013
02301001 - General Administration and Finance	12,856,590	16,771,456		29,628,046											29,628,046
02301002 - Human Resource		2,200,000		2,200,000											2,200,000
02301003 - Policy Planning, Budgeting, Monitoring and Evaluation		1,200,000	17,000,000	18,200,000											18,200,000
02301004 - Statistics, Research, Information and Public Relations		1,000,000		1,000,000											1,000,000
02301005 - Specialized Education Support	95,103,295	204,298,402		299,401,697		123,950,676	13,776,384	137,727,060							437,128,757
02301006 - Pre-Tertiary Education Management	13,140,192,159	65,729,101		13,205,921,260	229,095	24,355,142	961,713	25,545,950							13,231,467,210
02302 - Basic Education	8,623,024,602	464,407,124		9,087,431,726								8,350,000	437,804,000	446,154,000	9,533,585,726
02302001 - Kindergarten	1,076,496,942	29,910,000		1,106,406,942									41,786,400	41,786,400	1,148,193,342
02302002 - Primary Education	4,447,760,349	211,210,000		4,658,970,349								8,350,000	268,658,400	277,008,400	4,935,978,749
02302003 - Junior Secondary Education	3,098,767,311	223,287,124		3,322,054,435									127,359,200	127,359,200	3,449,413,635
02303 - Second Cycle Education	3,849,204,994	16,400,000	3,000,000	3,868,604,994		25,480,308	3,807,402	29,287,710				100,038,650	1,240,000,000	1,340,038,650	5,237,931,355
02303001 - Senior High School (SHS)	2,952,500,350			2,952,500,350								2,000,000	1,240,000,000	1,242,000,000	4,194,500,350
02303002 - Technical Vocational Education and Training (TVET)	896,704,644	16,400,000	3,000,000	916,104,644		25,480,308	3,807,402	29,287,710				98,038,650		98,038,650	1,043,431,005
02304 - Non formal Education	160,781,489	18,660,000		179,441,489											179,441,489
02304000 - Non formal Education	160,781,489	18,660,000		179,441,489											179,441,489
02305 - Inclusive and special Education	2,853,909	50,000,000		52,853,909											52,853,909
02305000 - Inclusive and special Education	2,853,909	50,000,000		52,853,909											52,853,909
02306 - Tertiary Education	6,469,093,356	547,936,667		7,017,030,023	505,644,464	1,772,013,273	1,215,670,769	3,493,328,506							10,510,358,530
02306001 - Supervisory Bodies	283,565,301	2,000,000		285,565,301		28,439,565	7,109,895	35,549,460							321,114,761
02306002 - Science, Research and Publication	16,596,468	2,400,000		18,996,468		1,684,230	261,841	1,946,070							20,942,539
02306003 - University Education	4,093,994,545	328,622,850		4,422,617,395	394,066,053	1,348,905,105	1,058,515,531	2,801,486,690							7,224,104,085
02306004 - Colleges of Education	963,507,555	92,738,617		1,056,246,172	12,014,886	157,216,465	41,793,439	211,024,790							1,267,270,962
02306005 - Polytechnic Education	1,111,429,488	122,175,200		1,233,604,688	99,563,525	235,767,908	107,990,063	443,321,496							1,676,926,184
Grand Total	32,353,110,395	1,388,602,750	20,000,000	33,761,713,145	505,873,559	1,945,799,399	1,234,216,268	3,685,889,227				108,388,650	1,677,804,000	1,786,192,650	39,233,795,022

PART A: STRATEGIC OVERVIEW OF THE MINISTRY OF EDUCATION

1. NATIONAL MEDIUM-TERM DEVELOPMENT FRAMEWORK, 2022-2025 (NMTDF)

As outlined in the NMTDF, the Ministry of Education is aligned to three (3) Policy Objectives that are relevant to its operations. These objectives are;

- Increase inclusive and equitable access to and participation in quality education at all levels
- Strengthen School Management Systems
- Ensure sustainable sources of financing for education

2. GOAL

To establish an educational system intended to produce well balanced individuals with the requisite knowledge, skills, values, aptitudes and attitudes to become functional and productive citizens for the total development and the democratic advancement of the nation.

3. CORE FUNCTIONS

For achieving its objectives, the Ministry of Education performs the following functions:

- Initiates and formulates policy options on Education for the consideration of Government;
- Initiates and advises on Government plans;
- Undertakes research as may be necessary for the effective implementation of Government policies;
- Reviews Government policies and plans;
- Coordinates the implementation of sector policies and strategies and
- Conduct periodic monitoring and evaluation.



4. POLICY OUTCOME INDICATORS

Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value
Management and Administration							
Enhanced Teacher Deployment, Quality improvement and Efficient Use of Resources	% of Districts with appropriate PTR at Primary (30 <= PTR = <40)	2019	24.1%	2024	%	2026	100%
Basic Education (KG)							
Increased Enrolment	GER	2019	113.9%	2024	122.14 %	2026	100%
	NER	2019	73.8%	2024	65.22%	2026	94%
	GPI	2019	0.99	2024	0.98	2026	1
Improved Teacher Professionalism and Deployment	No. of Teachers	2019	40,076	2024	32,371	2026	50,987
	% of trained teachers (public)	2019	85.3%	2024	98.24%	2026	100.0%
	PTR (public)	2019	32:1	2024	29:1	2026	31.0%
Basic Education (PRIMARY)							
Increased Enrolment	GER	2019	105.3%	2024	107.14 %	2026	100.0%
	NER	2019	87.3%	2024	79.42%	2026	100.0%
	Completion Rate	2019	102.4%	2024	101.45 %	2026	100%
	GPI	2019	1	2024	1	2026	1
Improved Teacher Professionalism and Deployment	No. of Teachers	2019	110,058	2024	94,892	2026	145,876
	% of trained teachers (public)	2019	87.6%	2024	99.14%	2026	100.0%
	PTR (public)	2019	29:1	2024	26:1	2026	31.0%
Basic Education (JHS)							
Increased Enrolment	GER	2019	86.2%	2024	98.35%	2026	92%
	NER	2019	48.4%	2024	58.76%	2026	55%
	Completion Rate	2019	79.1%	2024	94.01%	2026	97%
	GPI	2019	1.02	2024	1.03	2026	1
Improved Teacher Professionalism and Deployment	No. of Teachers	2019	92,828	2024	85,055	2026	121,453
	% of trained teachers (public)	2019	94.2%	2024	99.12%	2026	100.0%
	PTR (public)	2019	14:1	2024	14:1	2026	11:1
Second Cycle Education (SHS)							
Increased Enrolment	GER	2019	62.6%	2024	60.68%	2026	69%
	NER	2019	33.7%	2024	25.36%	2026	45%
	GPI	2019	0.95	2024	1.11%	2026	1
Improved Teacher Professionalism and Deployment	No. of Teachers	2019	51,510	2024	47,598	2026	
	% of trained teachers (public)	2019	88.6%	2024	96.27%	2026	94.0%



Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value
	PTR (public)	2019	20:1	2024	22:1	2026	21:1
Second Cycle Education (TVET)							
Increased Enrolment	Enrolment	2019	59,583	2025	183,133	2026	190,000
	% Female	2019	21.5%	2025	26.3%	2026	30.0%
Improved Teacher Professionalism and Deployment	No. of Teachers	2019	2,927	2025	7,489	2026	10,650
	% of trained teachers (public)	2019	89.0%	2025	N/A	2026	100%
	PTR (public)	2019	18:1	2025	24:1	2026	20:1
Non-formal Education							
Increased functional literacy rate	Number of Classes	2019	2,610	2025	400	2026	800
	Number of Learners	2019	54,871	2025	10,000	2026	20,000
Inclusive and Special Education							
Increased Enrolment	Number of pupils	2019	7,535	2025	N/A	2026	8,960
Tertiary Education							
Increase Tertiary Level Enrolment	GER	2019	17.38%	2025	20.91%	2026	25.0%
Increase Science / Humanities Ratio	Science / Humanities Ratio	2019	35:61	2025	44:56	2026	50:50
Increase % of Female Enrolment	Gender Parity	2019	0.81	2025	1.01	2026	1

5. EXPENDITURE TRENDS FOR THE MEDIUM-TERM

2025 Budget Outturn as at October 2025

Expenditure Item / Funding Source	2025 Approved Budget	2025 Revised Budget	2024 Actual Expenditure	Variance 1	Variance 2
	A	B	C	D = A-B	E = B-C
Wages and Salaries	27,952,680,274	16,800,263,279	16,799,062,604	11,152,416,995	1,200,675
<i>o/w GoG</i>	27,149,518,449	16,647,803,249	16,647,803,249	10,501,715,200	-
<i>IGF</i>	803,161,825	152,460,030	151,259,355	650,701,795	1,200,675
Use of Goods and Services	2,790,096,518	2,307,580,440	2,288,233,180	482,516,078	19,347,260
<i>o/w GoG</i>	1,123,519,342	414,314,577	410,420,896	709,204,765	3,893,681
<i>IGF</i>	1,401,310,976	1,789,091,744	1,779,278,429	(387,780,768)	9,813,315
<i>Foreign Loans and Grants (FLG)</i>	265,266,200	104,174,119	98,533,855	161,092,081	5,640,264
Capital Expenditure	1,029,687,590	22,658,848	10,658,848	1,007,028,742	12,000,000
<i>o/w GoG</i>	120,000,000	12,000,000	-	108,000,000	12,000,000
<i>IGF</i>	780,329,569	10,658,848	10,658,848	769,670,721	-
<i>Foreign Loans and Grants (FLG)</i>	129,358,021	-	-	129,358,021	-
Total	31,772,464,382	19,130,502,567	19,097,954,632	12,641,961,815	32,547,935



6. SUMMARY OF KEY ACHIEVEMENTS IN 2025 BY PROGRAMME

The Ministry of Education is mandated to create an educational system designed to produce learners who possess strong knowledge, practical skills, sound values, and the right attitudes to contribute productively and thrive in the world of work.

This section highlights the Ministry's significant achievements as of September 2025, organised by its six (6) budget program areas.

MANAGEMENT AND ADMINISTRATION

The role of parents, communities, and teachers in the delivery of quality education to learners cannot be overemphasized. In a move aimed at strengthening collaboration and involvement of all relevant stakeholders, Government has restored the operations of Parent-Teachers Associations (PTAs) in all pre-tertiary institutions across the country.

As part of efforts to streamline the professional and career progression of teachers within the appropriate competency framework in the pre-tertiary sector, the National Teaching Council (NTC) in 2025 licensed 16,468 newly recruited teachers. Additionally, 19,852 newly qualified teachers were inducted, and 137,695 in-service teacher licenses were renewed. This brings the total number of licensed teachers to 313,049.

The Council also administered the Ghana Teacher Licensure Examination (GTLE) for 42,538 candidates.

To improve numeracy, literacy, and encourage reading among young learners, the Ghana Library Authority conducted 486 Mobile Library Van outreach visits to hard-to-reach communities and communities without public libraries.

The National School Inspectorate Authority (NaSIA) has undertaken a series of strategic initiatives to strengthen its oversight of pre-tertiary education. The Authority inspected a total of 1,000 basic schools under the Ghana Accountability for Learning Outcomes Project (GALOP).

The Ghana Book Development Council (GBDC) has undertaken several key initiatives to promote literacy and reading culture. These efforts have directly benefited 3,411 children, comprising 1,697 males and 1,714 females.

To expand its digital reach, the Council produced and uploaded 15 educational videos on reading and creative writing to its online platforms.



BASIC EDUCATION PROGRAMME

Basic education serves as a critical entry point for many children, equipping them with foundational literacy, numeracy, and problem-solving skills.

Social Intervention Program

Government continues to demonstrate its commitment to foundational learning by ensuring equitable access and robust operational support across the basic education sector. To remove financial barriers, government continued with the implementation of the various social intervention programs including the Capitation Grants to students in public basic schools, feeding grants to pupils in public Special Schools and the payment of BECE registration fees for registered candidates in public Junior High Schools.

In 2025, an amount of GHS 122.8 million was paid to the West African Examinations Council as the registration fees for a total of 471,586 candidates from public JHSs for the 2025 Basic Education Certificate Examination (BECE). In addition, government honored its total obligations to public schools and Special Schools by releasing funds for the payment of Capitation Grant and Feeding Grants respectively, for all three terms of the 2024/2025 academic year. The Ministry is currently working with the Controller and Accountant-Generals Department for the release of these grants for the first term of the 2025/2026 academic year which commenced in September 2025.

Distribution of Sanitary Pads to Girls in Public Schools

As part of Government's broader effort to improve menstrual hygiene, reduce absenteeism among female students, and ensure gender equality in education, a total of 6,607,095 packs of sanitary pads have been distributed to girls in public basic and senior high schools across the country. The process for the procurement of additional pads for distribution to girls for the first term of the 2025/2026 academic year is currently underway.



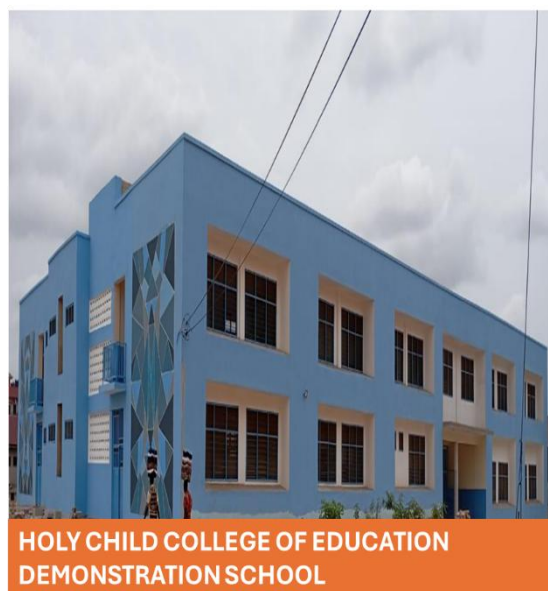


Ghana Accountability for Learning Outcomes Project (GALOP)

The Ghana Accountability for Learning Outcomes Project (GALOP) is aimed at improving learning outcomes, strengthening accountability in the education system, and promoting equity in education service delivery. In 2025, government provided additional resources in the form of Learning Grants to 10,579 low performing basic schools to help strengthen school-level management.

Basic School infrastructure

As part of Governments efforts of expanding access to basic education and improving infrastructure facilities across the country, 15No basic school projects were completed under the GETFund, GALOP and BADEA in the year under review.



SECONDARY EDUCATION /TVET PROGRAMME

Free SHS Program

The Government fulfilled its commitment to establish a dedicated funding source for the Free SHS/TVET program by uncapping the Ghana Education Trust Fund in 2025.



This strategic policy action guaranteed full funding and enabled the program's seamless execution in the 2024/2025 academic year.

The implementation of the Free SHS program continues to create access to secondary education for eligible JHS leavers. The Computerised School Selection and Placement System (CSSPS) has so far placed a total of 511,100 in public senior high schools for the 2025/2026 academic year with details as follows:

Senior High Schools (SHS)	-	384,861
Senior High Technical Schools	-	122,837
STEM Schools	-	3,402

In fulfilment of government's promise of expanding the Free SHS program to private senior high schools to expand access to secondary education and help eliminate the double track system in schools, the Ministry has extended the Free SHS program to 70 private SHSs as a pilot program for the 2025/2026 academic year.

Senior High School infrastructure

Government continues to expand facilities in the various senior high schools to accommodate the growing enrolment numbers. In 2025, a total of 10 No SHS structures were completed and handed over for use with funding from the GETFund.



ANUM SHS



KUMBUNGU SHS



WBM ZION SHS

Technical and Vocational Education and Training (TVET)

Technical and Vocational Education and Training (TVET) remain a key component of our strategy to address growing youth unemployment. It provides the manpower for practical skills necessary for the industrial agenda. In view of this critical role, government is establishing a dedicated TVET Fund to provide sustainable financing for Technical and Vocational Education and Training (TVET) as part of a new national policy.



Free TVET Program

The Free SHS program was expanded to include all public TVET Institutes in 2023. The program has steadily expanded access to technical and vocational education and training over the period. The number of Free TVET beneficiaries in the various public TVET schools increased from 47,318 in 2021/2022 to 183,133 in the 2024/2025 academic year.

Regional TVET Centers of Excellence

Government is constructing regional TVET Centers of Excellence to equip our youth with relevant and practical skills to thrive in the evolving job market. In view of that, a sod was cut for work to commence in Salaga with funding from GETFund. In addition to this, funding has been secured from the German government for construction work to commence at the Kumasi TVET Center of Excellence.

Ghana TVET Voucher Project

One of the innovative interventions at the forefront of revolutionising Technical and Vocational Education and Training (TVET) in Ghana is the implementation of the Ghana TVET Voucher Project. In 2025, Government issued vouchers to 10,739 master craft persons, their apprentices and workers to access Competency-Based Training at CTVET Accredited Training Providers.

COMPLEMENTARY EDUCATION PROGRAMME

The Complementary Education Agency offers basic functional literacy instruction to underprivileged groups, complementing educational pathways or opportunities in the formal education system from primary to tertiary levels for people, including out-of-school children, and occupational skills training for various groups.

The Complementary Education Agency (CEA) delivers critical educational services to marginalised and out-of-school populations, providing foundational literacy and second-chance learning opportunities that complement the formal education system.

In 2025, the Agency enrolled 10,050 out-of-school children into its Complementary Basic Education (CBE) program, establishing 402 dedicated classes and engaging 402 facilitators to deliver foundational literacy and numeracy instruction.

For youth and adults, the Functional Literacy Education (FLE) program recruited 10,000 learners across 400 classes, with quality assured program through systematic monitoring visits. Additionally, the Remedial Education Programme (REP) provided academic support to 250 enrolled learners, resulting in 236 candidates successfully sitting for the 2025 Basic Education Certificate Examination (BECE), with 205 learners already placed into further educational pathways through the placement process.



Significant progress has been made under the Ghana Education Outcome Project (GEOP) in addressing out-of-school children. The project's Accelerated Learning Program (ALP) has seen 21,103 learners in Cohort 2 complete their instruction and begin mainstreaming into formal education. Furthermore, 14,399 learners have been enrolled in Cohort 3. Cumulatively, an estimated 57,000 beneficiaries have been reached across three full cohorts and the initial Lot 7A cohort

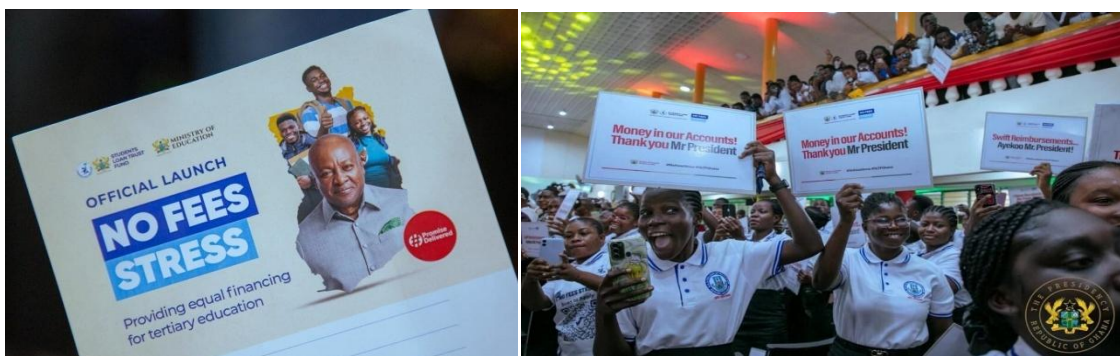
INCLUSIVE AND SPECIAL EDUCATION PROGRAMME

The Government is committed to an inclusive education system that integrates children with special needs and supports disadvantaged learners. A critical component of this support is the ongoing provision of feeding grants, for which funds have been released to Special Schools for the 2024/2025 academic year, ensuring the well-being of students and the smooth operation of these vital institutions.

TERTIARY EDUCATION PROGRAMME

No Academic Fee for First Year Students

The Government's flagship No Academic Fees for first year tertiary students has been the most impactful social intervention initiative under the government's reset agenda. The Students Loan Trust Fund received over 200,000 completed applications of which 153,602 were validated for payment. The Students Loan Trust Fund (SLTF) has disbursed funds to a total of 151,671 students and 27,074 validated applications are pending disbursements.



Free Tertiary for Persons with Disabilities

As part of the implementation of the No Fee Stress Policy, Government has finalised the roadmap for the implementation of the Free Tertiary Education for Persons with Disabilities. The program was launched by H.E. President John Dramani Mahama on Friday, 24th October 2025. First year validated students with disabilities have received full fees reimbursements for the 2024/25 academic year.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
Programmes - Ministry of Education	39,233,795,022	40,526,445,148	40,526,445,148	40,526,445,148
02301 - Management and Administration	13,719,624,013	13,771,938,575	13,771,938,575	13,771,938,575
02301001 - General Administration and Finance	29,628,046	58,116,060	58,116,060	58,116,060
21 - Compensation of Employees [GFS]	12,856,590	41,344,604	41,344,604	41,344,604
22 - Use of Goods and Services	15,561,456	15,561,456	15,561,456	15,561,456
28 - Other Expense	1,210,000	1,210,000	1,210,000	1,210,000
02301002 - Human Resource	2,200,000	2,200,000	2,200,000	2,200,000
22 - Use of Goods and Services	2,080,000	2,080,000	2,080,000	2,080,000
27 - Social benefits [GFS]	120,000	120,000	120,000	120,000
02301003 - Policy Planning, Budgeting, Monitoring and Evalua	18,200,000	18,200,000	18,200,000	18,200,000
22 - Use of Goods and Services	1,200,000	1,200,000	1,200,000	1,200,000
31 - Non financial assets	17,000,000	17,000,000	17,000,000	17,000,000
02301004 - Statistics, Research, Information and Public Relati	1,000,000	1,000,000	1,000,000	1,000,000
22 - Use of Goods and Services	1,000,000	1,000,000	1,000,000	1,000,000
02301005 - Specialized Education Support	437,128,757	460,955,305	460,955,305	460,955,305
21 - Compensation of Employees [GFS]	95,103,295	118,929,843	118,929,843	118,929,843
22 - Use of Goods and Services	148,010,794	148,010,794	148,010,794	148,010,794
25 - Subsidies	169,025,017	169,025,017	169,025,017	169,025,017
27 - Social benefits [GFS]	1,590,475	1,590,475	1,590,475	1,590,475
28 - Other Expense	9,622,792	9,622,792	9,622,792	9,622,792
31 - Non financial assets	13,776,384	13,776,384	13,776,384	13,776,384
02301006 - Pre-Tertiary Education Management	13,231,467,210	13,231,467,210	13,231,467,210	13,231,467,210
21 - Compensation of Employees [GFS]	13,140,421,254	13,140,421,254	13,140,421,254	13,140,421,254
22 - Use of Goods and Services	85,195,142	85,195,142	85,195,142	85,195,142
27 - Social benefits [GFS]	1,500,000	1,500,000	1,500,000	1,500,000
28 - Other Expense	3,389,101	3,389,101	3,389,101	3,389,101
31 - Non financial assets	961,713	961,713	961,713	961,713



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02302 - Basic Education	9,533,585,726	9,533,585,726	9,533,585,726	9,533,585,726
02302001 - Kindergarten	1,148,193,342	1,148,193,342	1,148,193,342	1,148,193,342
21 - Compensation of Employees [GFS]	1,076,496,942	1,076,496,942	1,076,496,942	1,076,496,942
22 - Use of Goods and Services	2,610,000	2,610,000	2,610,000	2,610,000
25 - Subsidies	27,300,000	27,300,000	27,300,000	27,300,000
31 - Non financial assets	41,786,400	41,786,400	41,786,400	41,786,400
02302002 - Primary Education	4,935,978,749	4,935,978,749	4,935,978,749	4,935,978,749
21 - Compensation of Employees [GFS]	4,447,760,349	4,447,760,349	4,447,760,349	4,447,760,349
22 - Use of Goods and Services	133,560,000	133,560,000	133,560,000	133,560,000
25 - Subsidies	86,000,000	86,000,000	86,000,000	86,000,000
31 - Non financial assets	268,658,400	268,658,400	268,658,400	268,658,400
02302003 - Junior Secondary Education	3,449,413,635	3,449,413,635	3,449,413,635	3,449,413,635
21 - Compensation of Employees [GFS]	3,098,767,311	3,098,767,311	3,098,767,311	3,098,767,311
22 - Use of Goods and Services	179,580,000	179,580,000	179,580,000	179,580,000
25 - Subsidies	43,707,124	43,707,124	43,707,124	43,707,124
31 - Non financial assets	127,359,200	127,359,200	127,359,200	127,359,200
02303 - Second Cycle Education	5,237,931,355	5,931,065,961	5,931,065,961	5,931,065,961
02303001 - Senior High School (SHS)	4,194,500,350	4,194,500,350	4,194,500,350	4,194,500,350
21 - Compensation of Employees [GFS]	2,952,500,350	2,952,500,350	2,952,500,350	2,952,500,350
22 - Use of Goods and Services	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	1,240,000,000	1,240,000,000	1,240,000,000	1,240,000,000
02303002 - Technical Vocational Education and Training (TVET)	1,043,431,005	1,736,565,611	1,736,565,611	1,736,565,611
21 - Compensation of Employees [GFS]	896,704,644	1,600,967,406	1,600,967,406	1,600,967,406
22 - Use of Goods and Services	138,355,333	129,170,229	129,170,229	129,170,229
27 - Social benefits [GFS]	560,850	326,000	326,000	326,000
28 - Other Expense	1,002,775	613,797	613,797	613,797
31 - Non financial assets	6,807,402	5,488,178	5,488,178	5,488,178



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02304 - Non formal Education	179,441,489	179,441,489	179,441,489	179,441,489
02304000 - Non formal Education	179,441,489	179,441,489	179,441,489	179,441,489
21 - Compensation of Employees [GFS]	160,781,489	160,781,489	160,781,489	160,781,489
22 - Use of Goods and Services	10,325,850	10,325,850	10,325,850	10,325,850
27 - Social benefits [GFS]	602,900	602,900	602,900	602,900
28 - Other Expense	7,731,250	7,731,250	7,731,250	7,731,250
02305 - Inclusive and special Education	52,853,909	52,853,909	52,853,909	52,853,909
02305000 - Inclusive and special Education	52,853,909	52,853,909	52,853,909	52,853,909
21 - Compensation of Employees [GFS]	2,853,909	2,853,909	2,853,909	2,853,909
22 - Use of Goods and Services	8,120,000	8,120,000	8,120,000	8,120,000
25 - Subsidies	41,880,000	41,880,000	41,880,000	41,880,000
02306 - Tertiary Education	10,510,358,530	11,057,559,488	11,057,559,488	11,057,559,488
02306001 - Supervisory Bodies	321,114,761	322,763,866	322,763,866	322,763,866
21 - Compensation of Employees [GFS]	283,565,301	285,214,406	285,214,406	285,214,406
22 - Use of Goods and Services	28,012,644	28,012,644	28,012,644	28,012,644
27 - Social benefits [GFS]	2,426,921	2,426,921	2,426,921	2,426,921
31 - Non financial assets	7,109,895	7,109,895	7,109,895	7,109,895
02306002 - Science, Research and Publication	20,942,539	21,936,284	21,936,284	21,936,284
21 - Compensation of Employees [GFS]	16,596,468	17,590,213	17,590,213	17,590,213
22 - Use of Goods and Services	2,051,230	2,051,230	2,051,230	2,051,230
27 - Social benefits [GFS]	33,000	33,000	33,000	33,000
28 - Other Expense	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	261,841	261,841	261,841	261,841
02306003 - University Education	7,224,104,085	7,582,618,629	7,582,618,629	7,582,618,629
21 - Compensation of Employees [GFS]	4,488,060,598	4,897,414,073	4,897,414,073	4,897,414,073
22 - Use of Goods and Services	1,246,901,767	1,246,901,767	1,246,901,767	1,246,901,767
27 - Social benefits [GFS]	86,773,137	84,367,085	84,367,085	84,367,085



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
28 - Other Expense	343,853,051	339,720,389	339,720,389	339,720,389
31 - Non financial assets	1,058,515,531	1,014,215,316	1,014,215,316	1,014,215,316
02306004 - Colleges of Education	1,267,270,962	1,354,389,266	1,354,389,266	1,354,389,266
21 - Compensation of Employees [GFS]	975,522,440	1,062,640,745	1,062,640,745	1,062,640,745
22 - Use of Goods and Services	153,627,552	153,627,552	153,627,552	153,627,552
27 - Social benefits [GFS]	404,176	404,176	404,176	404,176
28 - Other Expense	95,923,353	95,923,353	95,923,353	95,923,353
31 - Non financial assets	41,793,439	41,793,439	41,793,439	41,793,439
02306005 - Polytechnic Education	1,676,926,184	1,775,851,443	1,775,851,443	1,775,851,443
21 - Compensation of Employees [GFS]	1,210,993,013	1,309,918,272	1,309,918,272	1,309,918,272
22 - Use of Goods and Services	222,874,802	222,874,802	222,874,802	222,874,802
27 - Social benefits [GFS]	8,675,881	8,675,881	8,675,881	8,675,881
28 - Other Expense	126,392,425	126,392,425	126,392,425	126,392,425
31 - Non financial assets	107,990,063	107,990,063	107,990,063	107,990,063

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objective

To improve planning and management in the delivery of education by devolving resource management and decision-making to regions, districts and institutions, while retaining central responsibility for establishing norms, guidelines and system accountability.

2. Budget Programme Description

The Management and Administration programme has all the system-wide activities that are necessary to create a high-quality education system and improve education service delivery.

Key operations include:

- Improve planning, monitoring and evaluation of educational policies to enhance quality of educational outcomes.
- Enhance the provision of support services to increase equitable access to and quality education delivery in all institutions and at all levels.
- Ensure quality assurance in education delivery for all levels through effective monitoring and supervision by the National Accreditation Board and the National Inspectorate Board.
- Promote availability of user friendly, relevant and timely data for all stakeholders to enhance evidence-based decision making.
- Improve skills of personnel in planning, administration and service delivery
- Improve teacher deployment and rationalisation
- Ensure periodic updating of the Education sector strategic plan.
- Prepare the annual budget for the sector based on the strategic plan.
- Manage the budget approved by parliament and ensure that each programme uses the budget resources in accordance with their mandate and the approved budget.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301 - Management and Administration	13,719,624,013	21,086,392,094	21,086,392,094	21,086,392,094
02301001 - General Administration and Finance	29,628,046	65,416,892	65,416,892	65,416,892
21 - Compensation of Employees [GFS]	12,856,590	40,183,980	40,183,980	40,183,980
22 - Use of Goods and Services	15,561,456	24,022,912	24,022,912	24,022,912
28 - Other Expense	1,210,000	1,210,000	1,210,000	1,210,000
02301002 - Human Resource	2,200,000	2,200,000	2,200,000	2,200,000
22 - Use of Goods and Services	2,080,000	2,080,000	2,080,000	2,080,000
27 - Social benefits [GFS]	120,000	120,000	120,000	120,000
02301003 - Policy Planning, Budgeting, Monitoring and Evalua	18,200,000	18,200,000	18,200,000	18,200,000
22 - Use of Goods and Services	1,200,000	1,200,000	1,200,000	1,200,000
31 - Non financial assets	17,000,000	17,000,000	17,000,000	17,000,000
02301004 - Statistics, Research, Information and Public Relati	1,000,000	1,000,000	1,000,000	1,000,000
22 - Use of Goods and Services	1,000,000	1,000,000	1,000,000	1,000,000
02301005 - Specialized Education Support	437,128,757	551,465,584	551,465,584	551,465,584
21 - Compensation of Employees [GFS]	95,103,295	110,401,472	110,401,472	110,401,472
22 - Use of Goods and Services	148,010,794	247,049,444	247,049,444	247,049,444
25 - Subsidies	169,025,017	169,025,017	169,025,017	169,025,017
27 - Social benefits [GFS]	1,590,475	1,590,475	1,590,475	1,590,475
28 - Other Expense	9,622,792	9,622,792	9,622,792	9,622,792
31 - Non financial assets	13,776,384	13,776,384	13,776,384	13,776,384
02301006 - Pre-Tertiary Education Management	13,231,467,210	20,448,109,618	20,448,109,618	20,448,109,618
21 - Compensation of Employees [GFS]	13,140,421,254	20,357,063,662	20,357,063,662	20,357,063,662
22 - Use of Goods and Services	85,195,142	85,195,142	85,195,142	85,195,142
27 - Social benefits [GFS]	1,500,000	1,500,000	1,500,000	1,500,000
28 - Other Expense	3,389,101	3,389,101	3,389,101	3,389,101
31 - Non financial assets	961,713	961,713	961,713	961,713

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.1: General Administration and Finance

1. Budget Sub-Programme Objective

To effectively coordinate the activities of the various Agencies and provide strategic and administrative support services.

2. Budget Sub-Programme Description

The sub-programme looks at the coordination and the provision of administrative support for all activities of the various Directorates and units within the Ministry. It provides general information and direction for the establishment of standard procedures of operation for the effective and efficient running of the Ministry. It also establishes and implements financial policies and procedures for planning and controlling financial transactions of the Ministry. Preparation of cash-flow statements and final accounts. The Sub-programme is made up of the following cost centers at the Ministry Headquarter:

- General Administration
- Finance Directorate
- Audit Directorate
- Procurement Directorate
- Tertiary Directorate
- Pre-Tertiary Directorate
- TVET Directorate
- Office of the Minister
- Officer of the Chief Director



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
	Target	Actual	Target	Actual					
Improve Institutional Sector Management and Oversight	Number of Advisory Board Meetings	4	3	4	4	4	4	4	4
	Number of Staff Durbar organised	4	2	4	1	4	4	4	4
	Number of Audit Committee Meetings	4	4	4	4	6	6	6	6
Internal Audit Strengthened	Number of Stock Audits Conducted	1	1	1	1	1	1	1	1
	Number of Human Resource Audits Conducted	1	1	1	1	1	1	1	1
	Number of Institutional Visits Conducted	4	3	4	3	4	4	4	4
Financial Statement of the Sector Prepared	Prepare Quarterly Financial Statement	4	4	4	3	4	4	4	4
	Prepare Annual Financial Statement	1	1	1	1	1	1	1	1



4. Budget Sub-Programme Operations and Projects

Operations	Projects
Internal Management of the Organisation <ul style="list-style-type: none"> • Provide Administrative Support • Organise Weekly Management Meetings 	Construction of Regional STEM Centers
Local & international affiliations <ul style="list-style-type: none"> • Payment of Ghana's Contribution to Commonwealth of Learning and ADEA • Payment of Ghana's contributions to other international affiliations 	Support to Basic Education regions projects
Management of Education Delivery <ul style="list-style-type: none"> • Organise My First Day at School • Implement the Ghana Accountability for Learning Outcomes Project • Organise quarterly Ministerial Advisory Board Meetings 	
Procurement Plan Preparation <ul style="list-style-type: none"> • Prepare the 2026 Sector Procurement Plan • Organise Entity Tender Committee Meetings 	
Preparation of Financial Reports <ul style="list-style-type: none"> • Prepare Financial Reports 	
Audit Operations <ul style="list-style-type: none"> • Conduct Internal Audit Operations • Facilitate the work of External Audit • Hold Audit Committee Meetings • Undertake Field Audit Visits in selected schools 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301001 - General Administration and Finance	29,628,046	65,416,892	65,416,892	65,416,892
21 - Compensation of Employees [GFS]	12,856,590	40,183,980	40,183,980	40,183,980
22 - Use of Goods and Services	15,561,456	24,022,912	24,022,912	24,022,912
28 - Other Expense	1,210,000	1,210,000	1,210,000	1,210,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.2: Human Resource

1. Budget Sub-Programme Objective

To improve the capacity of education managers.

2. Budget Sub-Programme Description

The Human Resource Sub-programme seeks to improve the capacity of staff for the efficient and effective delivery of the Education Sector's mandate.

The sub-programme considers the Human Resource needs of the Ministry. It facilitates the placement, development, motivation and management of the staff on a continuous basis for an efficient and effective Education Service Delivery.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2025	Projections		
		2023		2024			Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual	Target	Actual				
Improve performance of Education Managers	Number of Directors and Unit Heads Trained in Leadership & Management	4	4	10	N/A	4	4	4	4
	Number of Staff trained in Competency Based Training	2	4			60	70	80	90



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Manpower and Skills Development <ul style="list-style-type: none">• Staff Training and Development• Organise internal Lectures per Quarter for staff• Organise HR Conference for HR Heads in all Agencies• Carry out Medical Screening for Staff	
Scheme of Service <ul style="list-style-type: none">• Train staff members in Scheme of Service and Competency Based skills	
Recruitment, Placement and Promotions <ul style="list-style-type: none">• Conduct Pre-Internal Interview lecture for staff	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301002 - Human Resource	2,200,000	2,200,000	2,200,000	2,200,000
22 - Use of Goods and Services	2,080,000	2,080,000	2,080,000	2,080,000
27 - Social benefits [GFS]	120,000	120,000	120,000	120,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.3: Planning, Budgeting, Monitoring and Evaluation (PBME)

1. Budget Sub-Programme Objective

To improve Educational Policy Planning, Management, Resource Mobilisation and distribution and effective Monitoring and Evaluation of the sector

2. Budget Sub-Programme Description

The sub-programme is responsible for:

- Formulating and coordinating the implementation of education policy for Ghana which covers both Government and private delivery of education.
- Monitoring and Evaluation of performance to ensure the quality of educational standards.
- Conducting routine inspections of schools and colleges to provide assurance of the maintenance of quality standards.
- Ensuring the periodic updating of the Education sector strategic plan.
- Preparing the annual budget for the sector based on the strategic plan;
- Managing post budget activities in line with the budget implementation manual

The Sub-programme is implemented by the Planning, Budgeting, Monitoring and Evaluation Directorate of the Ministry. The directorate has the under-listed Units:

- Policy planning Unit
- Budget Unit
- Monitoring and Evaluation Unit
- Infrastructure Coordinating Unit
- Funds, Procurement and Management Unit (FPMU) and
- The HIV Secretariat



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Monitor and review Projects and programme to enhance efficiency	Number of infrastructure monitoring visits	4	1	4	1	4	4	4	4
	Number of GALOP monitoring visits	4	1	4	1	4	4	4	4
	Number of Monitoring Visits to Agencies	4	4	4	2	4	4	4	4
Assess Sector Performance	Annual Performance Report Produced	1	1	1	1	1	1	1	1
	Education Sector Annual Review Conducted	1	1	1	0	1	1	1	1
Budget Administration and Management Strengthened	Sector Budget Developed	1	1	1	1	1	1	1	1
	Number of Budget Committee Meetings	4	2	4	3	4	4	4	4
	Quarterly Budget Implementation and Monitoring and reporting	4	4	4	3	4	4	4	4



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Management and Monitoring Policies, Program and Projects <ul style="list-style-type: none"> • Supervise and Monitor Projects and Program quarterly • Quarterly Performance Review of the 2026-2029 Medium-Term Development Plan • Finalise the 2026-2029 Education Sector Medium-Term Development Plan 	Educational Infrastructure
Budget Preparation <ul style="list-style-type: none"> • Prepare 2026 Annual Work Plan and Cash Flow Forecast • Prepare 2027-2029 Sector Budget 	
Budget Performance Reporting <ul style="list-style-type: none"> • Prepare 2025 Budget implementation Report • Conduct Quarterly Budget Implementation Monitoring and Reporting • Organise Quarterly Budget Committee Meeting 	
Policies and Programme Review Activities <ul style="list-style-type: none"> • Conduct Education Sector Annual Review (2026 National Education Week) • Prepare 2025 Education Sector Annual Performance Report 	
Evaluation and Impact Assessment Activities <ul style="list-style-type: none"> • Review of the GALOP Project • Prepare WASSCE Ranking 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301003 - Policy Planning, Budgeting, Monitoring and	18,200,000	18,200,000	18,200,000	18,200,000
22 - Use of Goods and Services	1,200,000	1,200,000	1,200,000	1,200,000
31 - Non financial assets	17,000,000	17,000,000	17,000,000	17,000,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.4: Statistics, Research, Information and Public Relations

1. Budget Sub-Programme Objective

To strengthen the Education Management Information System (EMIS) and improve the availability of education statistics.

2. Budget Sub-Programme Description

The main operations of this sub programme include:

- Conducting Annual School Census
- Designing a reliable, accessible, EMIS to include all ESP indicators, to track and publish financial data, to link to the payroll, and to enhance sector M&E
- Establishing electronic EMIS systems in all districts (decentralised but networked to the national EMIS)

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Reliable and timely production of Education Statistics	Annual Census Report	1	1	1	TBD	1	1	1	1
	Database development and update	1	1	1	TBD	1	1	1	1



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Development and Management of Database <ul style="list-style-type: none">• Dissemination of 2025 Annual School Census Report in all 16 Regions• Conduct 2026 Annual School Census• Develop and Manage Education Sector Database	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301004 - Statistics, Research, Information and Public	1,000,000	1,000,000	1,000,000	1,000,000
22 - Use of Goods and Services	1,000,000	1,000,000	1,000,000	1,000,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.5 Specialised Education Support Services

1. Budget Sub-Programme Objective

To provide specialised support to enhance the delivery of equitable access to quality education services.

2. Budget Sub-Programme Description

The Sub-programme seeks to support both pre-tertiary and tertiary institutions in the country and it is delivered by the following agencies:

- Centre for National Distance Learning and Open Schooling (CENDLOS),
- Ghana Library Authority (GhLA),
- Ghana Book Development Council (GBDC),
- Commission for Technical and Vocational Education and Training (CTVET),
- National School Inspectorate Authority (NaSIA),
- National Council for Curriculum and Assessment (NaCCA),
- National Teaching Council (NTC),
- Ghana Commission for UNESCO,
- The West African Examinations Council (WAEC National)

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
Licensing, Inspection and Registration of schools strengthened	Number of pre-tertiary schools inspected in both Public and Private Schools	2,381	10,456	5,000	7,616	8,778	10,956	14,489	15,000
National Reading Policy Implemented	Number of Beneficiaries of the Reading Program	24,000		29,000			39,000	43,000	
	Number of Book Fairs organised	2	1	1	1	2	2	2	2



Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
		Target	Actual	Target	Actual				
	Number of Book Journals Published	2	2	2	1	2	2	2	2
License and Register teachers	Number of In-Service Teachers with renewed License	N/A	N/A	140,000	137,695				
	% of teachers issued with full license	100%	75%	100%			100%	100%	100%
Increase Accessibility to Library / Library Materials	Static Library membership through innovative engagements.	47,405	28,003	30,000	20,420	34,000	41,900	48,100	52,000
	Number of Books issued	332,000	253,802	300,000	225,806	332,070	332,090	332,110	350,000
	Static library visits through content visibility strategy	1,000,000	757,864	1,000,000	1,598,592	1,600,000	1,700,000	1,800,000	1,900,000
	Number of Mobile Library Van Outreaches to Basic Schools	1,200	490	400	486	500	700	1,000	1,200



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Learning and Teaching Materials <ul style="list-style-type: none"> Produce E-content (Learner Text) for two TVET subjects Produce E-content (Interactive Quizzes) for two TVET subjects 	
Manpower and skills development <ul style="list-style-type: none"> Train Teachers in offline and online Learning Management (iBox system and iCampusgh) Capacity building workshop for 50 Book Industry Practitioners 	
Examinations in School Education <ul style="list-style-type: none"> Conduct 2026 BECE Conduct 2026 WASSCE 	
Educational Grants and Subsidies <ul style="list-style-type: none"> Issue vouchers to approximately 10,000 beneficiaries to access training at CTNET Accredited Training Providers under Ghana TVET Voucher Project and Ghana Jobs and Skills Project 	
Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> Monitor the 2026 BECE, WASSCE and ICS exams Conduct Performance inspection in pre-tertiary schools Conduct Compliance Inspection in Pre-Tertiary schools 	
Curricular Development and Assessment <ul style="list-style-type: none"> Review KG – Primary 6 Curriculum Conduct Training on the new SHS Curriculum for Private Institutions Review of National Pre-Tertiary Learning Assessment Framework (Differentiated Assessment) Conduct National Standardised Test (NST) for P2, P4, P6 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301005 - Specialized Education Support	437,128,757	551,465,584	551,465,584	551,465,584
21 - Compensation of Employees [GFS]	95,103,295	110,401,472	110,401,472	110,401,472
22 - Use of Goods and Services	148,010,794	247,049,444	247,049,444	247,049,444
25 - Subsidies	169,025,017	169,025,017	169,025,017	169,025,017
27 - Social benefits [GFS]	1,590,475	1,590,475	1,590,475	1,590,475
28 - Other Expense	9,622,792	9,622,792	9,622,792	9,622,792
31 - Non financial assets	13,776,384	13,776,384	13,776,384	13,776,384

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.6: Pre-tertiary Education Management

1. Budget Sub-Programme Objective

To implement pre-tertiary educational policies of the Government through effective management of resources to make education delivery efficient and relevant to manpower needs of the nation.

2. Budget Sub-Programme Description

This sub-programme seeks to improve management of education service delivery. It also provides timely, reliable and disaggregated data and information for policy making, planning, monitoring and evaluation of basic and second cycle levels of education.

The sub-programme delivers the following key services:

- Capacity building for all cost centres
- Provision of infrastructure
- Provision of establishment supplies
- Education planning and supervision
- Enhancing District/School inspection, monitoring and accountability
- Organising National quality assessment Program
- Performance Review meetings (SPAM, SPIP, SMC, PTA, etc)
- Personnel and Payroll monitoring and teacher deployment evaluation

Some of the key management issues include building the capacity of the various cost centres for effective planning, monitoring and evaluation. Other major challenges include reducing percentage of teacher absenteeism particularly in basic schools; reducing the staff strength through payroll monitoring and reconciliation; and deploying teachers from over-staffed schools to deprived communities.



3. Budget Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025		Budget Year 2026	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual		2027	2028	2029
Enhanced Teacher Deployment, Quality improvement and Efficient Use of Resources.	% of Districts with appropriate PTR at Primary (30 ≤ PTR < 40)	100%	TBD*	100%	N/A	100%	100%	100%	100%

* 2025 School Census ongoing to determine the status of the indicator



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the programme.

Operations	Projects
Internal Management of the Organisation <ul style="list-style-type: none"> Provide adequate resources for payment of utilities, running cost of official vehicles, stationery and other office consumables 	
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> Provide Teaching and Learning Resources for schools Provide establishment supplies to Basic Schools 	
023002 - Manpower and skills development <ul style="list-style-type: none"> Organise continuous professional development days / professional learning communities' meetings in schools Train guidance and counseling officers Organise In-Service Training for Management Staff 	
085204 - Recruitment, Placement and Promotions <ul style="list-style-type: none"> Conduct promotion interviews for GES Staff 	
085205 - Personnel and Staff Management <ul style="list-style-type: none"> Undertake staff rationalisation 	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> Undertake regular monitoring of Projects and supervision in Schools and other Cost Centres 	
085301 - Budget Preparation <ul style="list-style-type: none"> Prepare 2027 Budget Estimates 	
085601 - Planning and Policy Formulation <ul style="list-style-type: none"> Organise workshops on preparation of Annual District Education Operational Plans and Financial reporting 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02301006 - Pre-Tertiary Education Management	13,231,467,210	20,448,109,618	20,448,109,618	20,448,109,618
21 - Compensation of Employees [GFS]	13,140,421,254	20,357,063,662	20,357,063,662	20,357,063,662
22 - Use of Goods and Services	85,195,142	85,195,142	85,195,142	85,195,142
27 - Social benefits [GFS]	1,500,000	1,500,000	1,500,000	1,500,000
28 - Other Expense	3,389,101	3,389,101	3,389,101	3,389,101
31 - Non financial assets	961,713	961,713	961,713	961,713

BUDGET PROGRAMME SUMMARY

PROGRAMME 2: BASIC EDUCATION

1. Budget Programme Objective

To provide equitable access to good-quality child-friendly Universal Basic Education, by improving opportunities for all children in the first cycle of education at kindergarten, primary and junior high school levels.

2. Budget Programme Description

The Basic Education programme is delivered by the Ministry of Education through its lead Agency, the Ghana Education Service (which implements the policies set by the Ministry and delivers pre-tertiary education service throughout the country). These organisations are funded by the Government of Ghana through the consolidated fund and the GETFund.

The Basic Education system comprises Kindergarten, Primary and Junior High School – that is schooling for children between the ages of 4 and 15 years.

Basic Education is predominantly provided by Government operated facilities. There are 42,543 Public basic schools spread across the country which caters for the needs of 6,154,953 learners as of 2024. The private schools are self-funded and registered by the Ghana Education Service. Schools use the GES curriculum.

Teachers for the Basic Education Programme are mainly trained through established teacher training tertiary institutions. The Basic Education Programme has in-service training for teachers to ensure that they have up-to-date knowledge of the curriculum and related teaching and learning resources.

Provision of basic education is mandatory and free to all Ghanaian children. This means that the school buildings, teachers and teaching materials are all provided by the Government. Usually, pupils are required to provide their own uniform; however, the programme runs a scheme to assist needy students.

The Basic Education system is based on a curriculum developed specifically for Ghana. It covers the core subjects and mainstream teaching on societal issues such as population, Life skills, gender equality, health, civic responsibility, human rights and the environment.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02302 - Basic Education	9,533,585,726	9,533,702,686	9,533,702,686	9,533,702,686
02302001 - Kindergarten	1,148,193,342	1,148,193,342	1,148,193,342	1,148,193,342
21 - Compensation of Employees [GFS]	1,076,496,942	1,076,496,942	1,076,496,942	1,076,496,942
22 - Use of Goods and Services	2,610,000	2,610,000	2,610,000	2,610,000
25 - Subsidies	27,300,000	27,300,000	27,300,000	27,300,000
31 - Non financial assets	41,786,400	41,786,400	41,786,400	41,786,400
02302002 - Primary Education	4,935,978,749	4,936,095,709	4,936,095,709	4,936,095,709
21 - Compensation of Employees [GFS]	4,447,760,349	4,447,760,349	4,447,760,349	4,447,760,349
22 - Use of Goods and Services	133,560,000	133,676,960	133,676,960	133,676,960
25 - Subsidies	86,000,000	86,000,000	86,000,000	86,000,000
31 - Non financial assets	268,658,400	268,658,400	268,658,400	268,658,400
02302003 - Junior Secondary Education	3,449,413,635	3,449,413,635	3,449,413,635	3,449,413,635
21 - Compensation of Employees [GFS]	3,098,767,311	3,098,767,311	3,098,767,311	3,098,767,311
22 - Use of Goods and Services	179,580,000	179,580,000	179,580,000	179,580,000
25 - Subsidies	43,707,124	43,707,124	43,707,124	43,707,124
31 - Non financial assets	127,359,200	127,359,200	127,359,200	127,359,200

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: BASIC EDUCATION

SUB-PROGRAMME 2.1: Kindergarten

1. Budget Sub-Programme Objective

Provide equitable access to quality and child-friendly universal basic education by improving opportunities for all children in the first cycle of education at kindergarten level.

2. Budget Sub-Programme Description

The KG sub programme covers two years of kindergarten education for children from the ages of 4 to 5.

This sub-programme is delivered by Ghana Education Service and complemented by the Private sector. Public kindergartens are funded by the Government of Ghana through the Consolidated Fund and the GET Fund.

There are 14,730 public Kindergartens which cater for the needs of 1,233,676 pupils. There are 32,371 teachers in public Kindergartens and 98.8% of them are trained as at 2024. The government is pursuing a vigorous programme to train teachers in early childhood teaching methodology. The sub-programme has an in-service training programme for teachers to ensure that they have up-to-date knowledge of the curriculum and related teaching and learning materials.



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the GES measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the estimates of future performance of the Service.

BASIC EDUCATION- KG

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			2026	2028	2029
		Target	Actual	Target	Actual				
Increased Enrolment	GER (%)	101	119	118.32	N/A	104	103	101	100
	NER (%)	90	6	71.27	N/A	80	86	90	100
	GPI	1	1	1	N/A	1	1	1	1
Improved Teacher Professionalism and Deployment	% of trained teachers	95.0	98	98.22	N/A	100	100	100	100
	Pupil Teacher Ratio (PTR)	35:1		34:1	N/A	35:1	35:1	35:1	35:1

**2025 School Census ongoing to determine the status of the indicator*

4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
023009 - Social Intervention Program <ul style="list-style-type: none"> Provide Capitation Grant for KG Pupils Implement other Social Intervention Program 	
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> Provide Teaching and Learning Resources 	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> Conduct regular school inspection 	
086204 - publication, campaigns and Program <ul style="list-style-type: none"> Embark on right-age enrolment campaign in school communities Organise sensitisation programs on Water Safety 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02302001 - Kindergarten	1,148,193,342	1,148,193,342	1,148,193,342	1,148,193,342
21 - Compensation of Employees [GFS]	1,076,496,942	1,076,496,942	1,076,496,942	1,076,496,942
22 - Use of Goods and Services	2,610,000	2,610,000	2,610,000	2,610,000
25 - Subsidies	27,300,000	27,300,000	27,300,000	27,300,000
31 - Non financial assets	41,786,400	41,786,400	41,786,400	41,786,400

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: BASIC EDUCATION

SUB-PROGRAMME 2.2: Primary Education

1. Budget Sub-Programme Objective

Provide equitable access to quality and child-friendly universal basic education, by improving opportunities for all children in the first cycle of education at primary levels.

2. Budget Sub-Programme Description

The Primary Education sub-programme covers six years of Primary education for children aged 6 to 11 years.

There are 15,717 public Primary schools and 9,642 private Primary schools which cater for the needs of 4,768,296 pupils. There are 94,072 teachers in public Primary schools of which 99% are trained as at 2024. The sub-programme has an in-service training programme for teachers to ensure that they have up-to-date knowledge of the curriculum and relevant pedagogy.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

BASIC EDUCATION PRIMARY

Main Outputs		Output Indicator	Past Years				Budget Year 2026	Projections		
			2024		2025			2027	2028	2029
			Target	Actual	Target	Actual				
Increased Enrolment	GER	100	107.14	112.39	N/A	99.4	99.6	99.8	100	
	NER	100	79.42	101.82	N/A	81.3	84.6	87	95	
	Completion Rate	100	101.45	110.85	N/A	100	100	100	100	
	GPI	1	1	1.01	N/A	1	1	1	1	
Improved Teacher Professionalism and Deployment	% of trained teachers	100	99	98.85	N/A	100	100	100	100	
	Pupil Teacher Ratio (PTR)	31:1	31:1	32:1	N/A	35:1	35:1	35:1	35:1	

- 2025 School Census ongoing to determine the status of the indicator



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
023009 - Social Intervention Programs <ul style="list-style-type: none">• Provide Capitation Grant for Primary Pupils• Implement other Social Intervention Programs• Provision of Sanitary Pads to Primary School Girls	
023004 - Learning and Teaching Materials <ul style="list-style-type: none">• Provide Teaching and Learning Resources• Purchase supplementary readers for Primary Schools• Provision of Curriculum Based Textbooks	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none">• Conduct regular school inspection	
086204 - publication, campaigns and Program <ul style="list-style-type: none">• Organise enrolment drives in school communities	
023002 - Manpower and skills development <ul style="list-style-type: none">• Organise In-Service Training for Teachers	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02302002 - Primary Education	4,935,978,749	4,936,095,709	4,936,095,709	4,936,095,709
21 - Compensation of Employees [GFS]	4,447,760,349	4,447,760,349	4,447,760,349	4,447,760,349
22 - Use of Goods and Services	133,560,000	133,676,960	133,676,960	133,676,960
25 - Subsidies	86,000,000	86,000,000	86,000,000	86,000,000
31 - Non financial assets	268,658,400	268,658,400	268,658,400	268,658,400

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 2: BASIC EDUCATION

SUB-PROGRAMME 2.3: Junior Secondary Education

1. Budget Sub-Programme Objective

Provide equitable access to quality and child-friendly universal basic education, by improving opportunities for all children in the first cycle of education at junior high school levels

2. Budget Sub-Programme Description

The Junior Secondary Education sub-programme covers three years of Junior High School education for children aged 12 to 14 years.

There are 12,096 Public Junior High Schools which cater for the needs of 1,549,500 students. There are 85,055 teachers in public Junior High Schools of which 99% are trained as at 2024. The sub-programme has an in-service training programme for teachers to ensure that they have up-to-date knowledge of the curriculum and related teaching and learning materials.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs		Output Indicator	Past Years				Budget Year 2026	Projections		
			2024		2025					
			Target	Actual	Target	Actual				
Increased Enrolment	GER (%)		91	98.35	96.89	N/A	97	99	100	100
	NER (%)		42	58.76	73.27	N/A	88	90	95	99
	Completion Rate (%)		88	94.01%	97.41	N/A	84	86	88	100
	GPI		1	1.03	1.03	N/A	1	1	1	1
Improved Teacher Professionalism and Deployment	% of trained teachers		88	99	99.03	N/A	100	100	100	100
	Pupil Teacher Ratio (PTR)		11:1		16:1	N/A	25:1	25:1	25:1	25:1

2025 School Census ongoing to determine the status of the indicator



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
023009 - Social Intervention Program <ul style="list-style-type: none"> • Provide Capitation Grant for JHS Learners • Implement other Social Intervention Program • Provision of Sanitary Pads to female pupils 	
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> • Provide Teaching and Learning Resources • Provision of Curriculum Based Textbooks 	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> • Conduct regular school inspection 	
086204 - publication, campaigns and Program <ul style="list-style-type: none"> • Organise enrolment drives in school communities Organise sensitisation programs on Water Safety	
023002 - Manpower and skills development <ul style="list-style-type: none"> • Organise In-Service Training for Teachers. Organise practical lessons in STEM for final year learners	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02302003 - Junior Secondary Education	3,449,413,635	3,449,413,635	3,449,413,635	3,449,413,635
21 - Compensation of Employees [GFS]	3,098,767,311	3,098,767,311	3,098,767,311	3,098,767,311
22 - Use of Goods and Services	179,580,000	179,580,000	179,580,000	179,580,000
25 - Subsidies	43,707,124	43,707,124	43,707,124	43,707,124
31 - Non financial assets	127,359,200	127,359,200	127,359,200	127,359,200

BUDGET PROGRAMME SUMMARY

PROGRAMME 3: SECOND CYCLE EDUCATION

1. Budget Programme Objective

To increase equitable access to quality Second Cycle Education that prepares young adults in the various options within tertiary education and the workplace.

2. Budget Programme Description

The Second Cycle Education programme covers three years of Senior High School or Technical, vocational and appropriate apprenticeship scheme.

This programme is delivered by two Services. The Ghana Education Service (GES) and the Ghana TVET Service (GTVET). Ghana Education Service oversees all public senior high schools whereas the Ghana TVET Service oversees all public Technical and Vocational Education and Training Institutes. Public Second Cycle Institutions are fully funded by Government through the implementation of the Free Senior High / TVET Programme. The sector also gets funding from the Ghana Education Trust Fund (GETFund) and other Development Partner Projects.

Government's flagship Free Senior High School Program remains the major intervention being implemented at the secondary education level. In the 2024/25 academic year, there were a total of 955 Senior High Schools, Senior High Technical Schools, STEM Schools and Technical and Vocational Education and Training (TVET) Institutes implementing the program.





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02303 - Second Cycle Education	5,237,931,355	5,931,065,961	5,931,065,961	5,931,065,961
02303001 - Senior High School (SHS)	4,194,500,350	4,194,500,350	4,194,500,350	4,194,500,350
21 - Compensation of Employees [GFS]	2,952,500,350	2,952,500,350	2,952,500,350	2,952,500,350
22 - Use of Goods and Services	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	1,240,000,000	1,240,000,000	1,240,000,000	1,240,000,000
02303002 - Technical Vocational Education and Training (TVET)	1,043,431,005	1,736,565,611	1,736,565,611	1,736,565,611
21 - Compensation of Employees [GFS]	896,704,644	1,600,967,406	1,600,967,406	1,600,967,406
22 - Use of Goods and Services	138,355,333	129,170,229	129,170,229	129,170,229
27 - Social benefits [GFS]	560,850	326,000	326,000	326,000
28 - Other Expense	1,002,775	613,797	613,797	613,797
31 - Non financial assets	6,807,402	5,488,178	5,488,178	5,488,178

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 3: SECOND CYCLE EDUCATION

SUB-PROGRAMME 3.1: Senior High School

1. Budget Sub-Programme Objective

To increase equitable access to quality senior high school education that prepares young adults in the various options within tertiary education and the workplace.

2. Budget Sub-Programme Description

The Senior High School sub-programme encompasses three years of education for students between the ages of 15 and 17.

There are 511 public Senior High Schools, 204 Senior High Technical Schools and 7 STEM Schools across the country. There are 47,604 teachers in public Senior High Schools of which 45,700, representing 96% are trained.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs		Output Indicator	Past Years				Budget Year 2026	Projections		
			2024		2025					
			Target	Actual	Target	Actual		2027	2028	2029
Increased Enrolment	GER (%)	69	60.68	65.5%	N/A	67%	70%	75%	83%	
	NER (%)	42	25.36	34%	N/A	50%	55%	65%	70%	
	GPI	0.9	1.11	0.99	N/A	0.99	1	1	1	
Improved Teacher Professionalism and Deployment	% of trained teachers	93	96	91.10	N/A	100%	100%	100%	100%	
	Pupil Teacher Ratio (PTR)	22:1	22:1	21:1	N/A	25	25	25	25	

* 2025 School Census ongoing to determine the status of the indicator



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
023009 - Social Intervention Program <ul style="list-style-type: none"> Continue the implementation of Free Senior High School Programme in the 2025/26 academic year 	<ul style="list-style-type: none"> Eliminate the Double Track System by expanding and Upgrading facilities in double track schools Expand the Free SHS/TVET Program to Private Senior High Schools Deploy Solar Energy in public SHSs and transition all schools on Pre-Paid to Post Paid meters.
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> Provide Teaching and Learning Resources 	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> Conduct regular school inspection Undertake monitoring exercise in SHS 	
086204 - publication, campaigns and Program <ul style="list-style-type: none"> Organise enrolment drives in school communities 	
023007 - Curricular Development and Assessment <ul style="list-style-type: none"> Train teachers on the new SHS curriculum 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02303001 - Senior High School (SHS)	4,194,500,350	4,194,500,350	4,194,500,350	4,194,500,350
21 - Compensation of Employees [GFS]	2,952,500,350	2,952,500,350	2,952,500,350	2,952,500,350
22 - Use of Goods and Services	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	1,240,000,000	1,240,000,000	1,240,000,000	1,240,000,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 3: SECOND CYCLE EDUCATION

SUB-PROGRAMME 3.2: Technical Vocational Education and Training (TVET)

1. Budget Sub-Programme Objective

To increase equitable access to Technical and Vocational education that prepares young adults in acquiring employable skills.

2. Budget Sub-Programme Description

The TVET sub programme covers three years of Technical/Vocational education for the youth. Pursuant to the passage of the Pre-Tertiary Education Act, 2020 (Act 1049), the Technical and Vocational Education and Training Service (TVET Service) has been established under the Ministry of Education to manage, oversee and implement national policies and Program relating to technical and vocational education and training at the pre-tertiary level.

Under the supervision of the Ghana TVET Service, a total of 233 public TVET institutes implemented the Free SHS/TVET program with a total student population of 183,133 beneficiaries across the country. The Service has a staff strength of 10,944 teaching and non-teaching personnel.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.

Main Outputs	Output Indicator	Past Years				Budget Year 2026	Projections		
		2024		2025			2027	2028	2029
		Target	Actual	Target	Actual				
Increased Enrolment	Enrolment	116,195	183,133						
	% of female	28	26.3	27		28	30	35	50
Improved learners’ pass rate in TVET Examination	Certificate II	79%							
	Certificate I	79%							



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
023009 - Social Intervention Program <ul style="list-style-type: none"> Continuing the implementation of Free TVET Institutes for the 2025/26 academic year 	023006 - Educational Infrastructure <ul style="list-style-type: none"> Construct TVET Incubation Centres at selected sites Issue Vouchers to 10,000 beneficiaries under the Ghana TVET Voucher Project
023002 - Manpower and skills development <ul style="list-style-type: none"> Train TVET tutors on the new TVET approved curriculum Train Private TVET staff and Master Craft Persons Organise In-Service Training for staff 	
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> Provide Teaching and Learning Materials 	
023008 - Supervision and Inspection of Education Delivery <ul style="list-style-type: none"> Undertake Quality Assurance Exercise in TVET Institutions. Conduct periodic audits of TVET Institutions Undertake Monitoring and Evaluation in TVET Institutions 	
085801 - Research and Development <ul style="list-style-type: none"> Conduct research on TVET Landscape 	
023011 - Management of Education Delivery <ul style="list-style-type: none"> Profile, Appraise and Review existing MoUs and Donor Assisted Projects Continue Workplace Experience Learning (WEL) implementation Identify and engage TVET Role Models to enhance the perception of TVET System 	
085802 - Development and Management of Database <ul style="list-style-type: none"> Develop Management Information System (MIS) for the TVET Service 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02303002 - Technical Vocational Education and Trainin	1,043,431,005	1,736,565,611	1,736,565,611	1,736,565,611
21 - Compensation of Employees [GFS]	896,704,644	1,600,967,406	1,600,967,406	1,600,967,406
22 - Use of Goods and Services	138,355,333	129,170,229	129,170,229	129,170,229
27 - Social benefits [GFS]	560,850	326,000	326,000	326,000
28 - Other Expense	1,002,775	613,797	613,797	613,797
31 - Non financial assets	6,807,402	5,488,178	5,488,178	5,488,178

BUDGET PROGRAMME SUMMARY

PROGRAMME 4: NON-FORMAL EDUCATION DIVISION

1. Programme Objective

To provide accessible, high-quality, and user-friendly education and training opportunities for individuals outside the formal education system.

2. Programme Description

The Complementary Education Agency (CEA), established under Act 1055, is mandated to oversee the delivery and management of quality complementary education and related initiatives.

The sector's mission is to offer inclusive educational pathways for those excluded from formal schooling, ensuring they receive meaningful and relevant learning experiences.

CEA operates through two main components, serving as alternative pathways to formal education:

Component 1: Functional Literacy for Youth and Adults

- Literacy instruction in:
 - English
 - 15 Ghanaian languages
 - Community Education

Component 2: Development of Complementary Education Pathways

This component includes:

- Occupational Skills Development (OSD) trade learning and Technical/Vocational Training aligned with the TVET sector targeting youth and adults.
- Complementary Basic Education for out-of-school children aged 8–16, facilitating their transition into formal education or skills training.
- Remedial education for BECE and WASSCE non-achievers to support reintegration into formal schooling or vocational training.

CEA's programmes target:

- Out-of-school children
- Non-literate youth and adults
- Individuals engaged in OSD and trade learning

Beneficiaries are primarily drawn from disadvantaged communities, including both male and female participants from low-income backgrounds and persons with



disabilities. Beyond literacy and numeracy, learners gain life skills, health knowledge, civic awareness, and occupational competencies.

Component 1: Functional Literacy in Local and English Languages

Delivered through:

- Face-to-face sessions led by facilitators with groups of about 25 learners

Curriculum goals:

- Develop analytical and critical thinking
- Enable learners to read, comprehend, and respond to development-related texts

Basic English Literacy Programme

Offered as a follow-up to local language literacy, based on demand. It enhances functionality in a country where English is the official language. The programme is being scaled with ICT tools accessible via mobile phones.

Community Education

This initiative promotes awareness of social development, encouraging community involvement in education and self-improvement.

Component 2: Creating Complementary Education Pathways

This component establishes structures for youth and adults to acquire occupational and vocational skills, including those in confined spaces (e.g., prisons). It enhances livelihoods and aligns learners with the TVET sector, reducing re-offense and promoting economic empowerment.

Key focus areas:

- 25 selected prisons nationwide
- Women and youth
- Collaboration with CTVET and TVET

Complementary Basic Education for Out-of-School Children

Targets children aged 8–16, offering alternative learning to facilitate integration into formal education (typically at Basic 3 or 4) or vocational training. Learning centers are located in districts with high numbers of out-of-school children.

Remedial Education for BECE & WASSCE

Provides second-chance opportunities for youth and adults to improve their grades and meet entry requirements for senior high school or tertiary education. Special classes and training are organised to support exam re-sits.



Component: Other Matters through Education

Education for Cocoa Farmers

- Supports the cocoa value chain by offering literacy and livelihood training to cocoa farmers. It promotes crop diversification during lean seasons and utilisation of cocoa by-products. This self-actualisation programme is delivered in partnership with Cocoa Life Ghana, Care Ghana, LUMINOS, and the Adwumapa Project. Collaboration with UNFPA to develop Facilitators guide for Reproductive Health Education Readers 1&2 for children and adults.
- Collaboration with The LUMINOS Fund, FCDO, UNICEF & NaCCA to review the Complementary Basic Education (CBE) Curriculum.

Funding

CEA is fully funded by the Government of Ghana.

3. Budget Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Agency measures the performance of this programme. The past data indicates actual performance whilst the projections are the Agency estimate of future performance.

Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
Increased functional literacy rate	Number of Classes	1,000	405	400	400	800	1,000	1,200	1,400
	Number of Learners	30,000	10,127	10,000	10,000	20,000	25,000	30,000	35,000
Complementary Education Pathway for Out of School Children, youth and adult. (JHS Remedial)	Number of Classes	240	40	80	10	200	300	400	480
	Number of Learners	3,000	2,773	10,000	250	6,000	7,500	10,000	12,000
Complementary Basic Education	Number of Classes	400	400	800	402	1,200	1,500	1,600	1,800



Main Outputs	Output Indicator	Past Years				Projections			
		2024		2025		Budget Year	Indicative Year	Indicative Year	Indicative Year
		Target	Actual	Target	Actual	2026	2027	2028	2029
	Number of Learners	10,000	10,120	20,000	10,050	30,000	37,500	40,000	45,000
Occupational Skills Development	Number of Classes	328	200	400	101	200	300	400	480
	Number of Learners	7,613	5,098	10,000	2,096	6,000	7,500	10,000	12,000



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub- programme.

Operations	Projects
085101 - Internal management of the organisation General Administrative Expenses Administrative support to 250 District offices Administrative support to 16 Regional offices	
086204 - publication, campaigns and Program Conduct Four (4) stakeholders consultative meeting on the development of a framework to sustain literacy (basic, intermediate and advanced programmes) Migrating of staff unto the public service commission Pay Structure, Development of Entablement Level and Legislative Instruments for the Agency. Review curriculum of CE programmes	
Distance/Non-Formal Education Implement Intervention Programmes Complementary Basic Education programme (CBE) Remedial Education Programme (REP) Functional Literacy Education (FLE) Occupation Skills Development (OSD)	
023004 - Learning and Teaching Materials Provide Teaching and Learning Resources (TLR) For Functional Literacy, CBE, Remedial and Occupational Skills Development Program	
Manpower skills development Capacity building for staff to ensure skills and competency for effective delivery. Organise In-Service Training Capacity building for leadership and management	
023008 - Supervision and Inspection of Education Delivery Monitoring of CE programmes in all the Regions Tracer studies and programme Evaluation Conduct learning needs assessment into CE program	





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02304 - Non formal Education	179,441,489	179,441,489	179,441,489	179,441,489
02304000 - Non formal Education	179,441,489	179,441,489	179,441,489	179,441,489
21 - Compensation of Employees [GFS]	160,781,489	160,781,489	160,781,489	160,781,489
22 - Use of Goods and Services	10,325,850	10,325,850	10,325,850	10,325,850
27 - Social benefits [GFS]	602,900	602,900	602,900	602,900
28 - Other Expense	7,731,250	7,731,250	7,731,250	7,731,250

BUDGET PROGRAMME SUMMARY

PROGRAMME 5: INCLUSIVE AND SPECIAL EDUCATION

1. Budget Programme Objective

To provide education for those with physical and mental disabilities, orphans, and those who are slow or fast learners, by including them, wherever possible, within the mainstream formal system or only when considered necessary, within special units or schools.

2. Budget Programme Description

This programme seeks to ensure the provision of education for those with special, physical and mental needs by integrating them into the formal system or special schools. The programme also provides services to disadvantaged children to ensure they are able to access basic and second cycle education.

The programme delivery includes:

- Promoting the education of disadvantaged children in Basic Education and Second Cycle schools;
- Working with schools and libraries to ensure their facilities are able to accommodate the physically challenged;
- Providing a small network of Special Schools specifically for the disadvantaged who are unable to attend formal schools;
- Facilitating accommodation, feeding and transport to and from school for these disadvantaged children;
- Training at least one teacher in each basic and second cycle school as a focal point for these disadvantaged children;

There are 29 public special schools, 7 Integrated Schools for the visually impaired and 3 Integrated schools for the hearing impaired.

The Special and inclusive programme has an in-service training programme for teachers to ensure that they have up-to-date knowledge of the curriculum and related teaching and learning materials.

3. Budget Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance.



4. Budget Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the programme.

Operations	Projects
023009 - Social Intervention Program <ul style="list-style-type: none"> • Provide Capitation Grants for Special Schools • Provide feeding grants to special school pupils • Provide Sanitary Pads to female students 	
023004 - Learning and Teaching Materials <ul style="list-style-type: none"> • Provide Textbooks / Brills and other Teaching and Learning Resources for Special Schools 	
086204 - publication, campaigns and Program <ul style="list-style-type: none"> • Organise sensitisation programs in school communities 	
085101 - Internal management of the organisation <ul style="list-style-type: none"> • Provide adequate resources to pay utility bills in Special Schools 	
023008 - Supervision and Inspection of Education Delivery <p>Undertake monitoring exercise in Special Schools</p>	





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02305 - Inclusive and special Education	52,853,909	52,853,909	52,853,909	52,853,909
02305000 - Inclusive and special Education	52,853,909	52,853,909	52,853,909	52,853,909
21 - Compensation of Employees [GFS]	2,853,909	2,853,909	2,853,909	2,853,909
22 - Use of Goods and Services	8,120,000	8,120,000	8,120,000	8,120,000
25 - Subsidies	41,880,000	41,880,000	41,880,000	41,880,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

1. Budget Programme Objective

To increase equitable access to high quality tertiary education that provides relevant courses to students in Colleges of Education, Technical Universities, Universities and Specialised teaching institutions, and to advance science and research and innovation.

2. Budget Programme Description

There are 330 accredited public and private Tertiary Education Institutions (TEIs) in Ghana for the 2024/2025 academic year of which 193 are public and 137 are private. The publicly funded institutions that operate under the oversight of the Ghana Tertiary Education Commission are grouped into sub-programmes namely Supervisory Bodies, University Education, Technical University Education, Colleges of Education, Specialised Teaching Institutions and Science, Research and Publication.

Table 1: Type of Institution and their numbers

INSTITUTIONS	Public	Private
Universities	16	*119
Technical Universities	10	2
Colleges of Education	47	6
Specialised Teaching Institutions	6	-
Public Nursing, Midwifery and Allied Health Training Colleges	112	9
Colleges of Agriculture	3	1
Total	193	137

*These are private Tertiary Institutions (Universities, University Colleges, Tutorial Colleges, etc)





2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306 - Tertiary Education	10,510,358,530	11,674,739,137	11,674,739,137	11,674,739,137
02306001 - Supervisory Bodies	321,114,761	321,114,761	321,114,761	321,114,761
21 - Compensation of Employees [GFS]	283,565,301	283,565,301	283,565,301	283,565,301
22 - Use of Goods and Services	28,012,644	28,012,644	28,012,644	28,012,644
27 - Social benefits [GFS]	2,426,921	2,426,921	2,426,921	2,426,921
31 - Non financial assets	7,109,895	7,109,895	7,109,895	7,109,895
02306002 - Science, Research and Publication	20,942,539	21,936,284	21,936,284	21,936,284
21 - Compensation of Employees [GFS]	16,596,468	17,590,213	17,590,213	17,590,213
22 - Use of Goods and Services	2,051,230	2,051,230	2,051,230	2,051,230
27 - Social benefits [GFS]	33,000	33,000	33,000	33,000
28 - Other Expense	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	261,841	261,841	261,841	261,841
02306003 - University Education	7,224,104,085	8,230,622,989	8,230,622,989	8,230,622,989
21 - Compensation of Employees [GFS]	4,488,060,598	5,545,418,432	5,545,418,432	5,545,418,432
22 - Use of Goods and Services	1,246,901,767	1,246,901,767	1,246,901,767	1,246,901,767
27 - Social benefits [GFS]	86,773,137	84,367,085	84,367,085	84,367,085
28 - Other Expense	343,853,051	339,720,389	339,720,389	339,720,389
31 - Non financial assets	1,058,515,531	1,014,215,316	1,014,215,316	1,014,215,316
02306004 - Colleges of Education	1,267,270,962	1,373,168,105	1,373,168,105	1,373,168,105
21 - Compensation of Employees [GFS]	975,522,440	1,080,739,472	1,080,739,472	1,080,739,472
22 - Use of Goods and Services	153,627,552	153,627,552	153,627,552	153,627,552
27 - Social benefits [GFS]	404,176	404,176	404,176	404,176
28 - Other Expense	95,923,353	95,923,353	95,923,353	95,923,353
31 - Non financial assets	41,793,439	42,473,551	42,473,551	42,473,551
02306005 - Polytechnic Education	1,676,926,184	1,727,896,999	1,727,896,999	1,727,896,999
21 - Compensation of Employees [GFS]	1,210,993,013	1,261,763,828	1,261,763,828	1,261,763,828
22 - Use of Goods and Services	222,874,802	223,074,802	223,074,802	223,074,802



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
27 - Social benefits [GFS]	8,675,881	8,675,881	8,675,881	8,675,881
28 - Other Expense	126,392,425	126,392,425	126,392,425	126,392,425
31 - Non financial assets	107,990,063	107,990,063	107,990,063	107,990,063

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

SUB-PROGRAMME 6.1: Supervisory Bodies

1. Budget Sub-Programme Objective

To regulate and supervise all tertiary education in Ghana

2. Budget Sub-Programme Description

The Ghana Tertiary Education Commission (GTEC) is mandated to regulate tertiary education in all its forms with a view to promote efficient and effective administration and accreditation of tertiary education institutions, principles of the provision of consistent quality of service by tertiary education institutions, advancement and application of knowledge through teaching, scholarly research and collaboration with industry and the public sector. Additionally, GTEC is mandated to promote the development of appropriate human capital for the sustainable advancement of the national economy.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimates of future performance

Main Outputs	Output Indicator	Past Years		Budget Year	Projections		
		2024	2025	2026	2027	2028	2029
Strengthening governance, monitoring and evaluation	Number of Institutional accreditations	78	80	85	90	95	100
	Number of Academic audits	40	12	30	30	30	30
	% of ITEIs implanting curricula aligned to the NTS and NTECF	100%	100%	100%	100%	100%	100%
	% of University COEs meeting GTEC's accreditation criteria	100%	100%	100%	100%	100%	100%
	Certificate Evaluation-Foreign	2,284	2,716	4,000	4,400	5,000	5,500
	Certificate Evaluation-Local	3,443	2,460	3,000	3,500	4,000	4,500
	% of institutions with quality assurance units, policies and processes in place and operational	100%	100%	100%	100%	100%	100%



Main Outputs	Output Indicator	Past Years		Budget Year	Projections		
		2024	2025	2026	2027	2028	2029
	Number of Commissioners, Councils and heads of departments trained	69	887	1020	1020	1020	1020
Existing and new Program assessment done within approved timelines	Number of programmes assessed	869	963	1050	1,137	1,224	1,311



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
Curricular Development and Assessment <ul style="list-style-type: none"> Assess existing and new academic Program Evaluate local and foreign credentials upon client request Conduct institutional accreditation National Implementation Support Team (NIST) ensuring effective oversight of curriculum implementation Undertake institutional audits 	Educational Infrastructure <ul style="list-style-type: none"> Provide vehicles and equipment to facilitate monitoring exercises Completion of on-going rehabilitation works Expand infrastructure in TEIs particularly Colleges of Education
Manpower and skills development <ul style="list-style-type: none"> Conduct workshop to train finance and budget officers 	Computer hardware and accessories <ul style="list-style-type: none"> Procure computers and accessories
Management of Education Delivery <ul style="list-style-type: none"> Conduct workshops to train newly inaugurated Commissioners, Councils, heads of institutions and heads of department on governance and education management. Develop and deploy Tertiary Education Management Information System (TEMIS) Develop and deploy Centralised Application Processing System (CAPS) Implement the mechanism for ranking TEIs and their Program Develop a national qualifications framework (NQF) 	Procurement of Office supplies and consumables <ul style="list-style-type: none"> Procure office furniture & fittings Procure vehicle
Local & international affiliations <ul style="list-style-type: none"> Launch the 1st phase of the Open University project: License courses for 11 Universities from Open University, UK 	



Operations	Projects
Assess existing and new academic programmes	Provide vehicle and equipment to facilitate monitoring exercises
Conduct workshop to train finance and budget officers	Completion of on-going rehabilitation works
Evaluate local and foreign credentials upon client request.	Procure vehicles, computers and other office equipment
Conduct workshops to train newly inaugurated Commissioners, Councils, heads of institutions and heads of department on governance and education management.	Procure office furniture & fittings
Undertake institutional audits	Expand infrastructure in TEIs particularly Colleges of Education
Conduct institutional accreditation	
Develop and deploy Tertiary Education Information Management System (TEIMS)	
Monitor the implementation of GTEC policies, plans, standards and norms in TEIs	
Staff rationalisation and recruitment to fill in possible vacancies at GTEC	
National Implementation Support Team (NIST) ensuring effective oversight of curriculum implementation	
Develop and deploy Centralised Application Processing System (CAPS)	
Implement the mechanism for ranking TEIs and their programmes	
Develop a national qualifications framework (NQF)	
Recruitment, Placement and Promotions	
Staff rationalisation and recruitment to fill in possible vacancies at GTEC	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306001 - Supervisory Bodies	321,114,761	321,114,761	321,114,761	321,114,761
21 - Compensation of Employees [GFS]	283,565,301	283,565,301	283,565,301	283,565,301
22 - Use of Goods and Services	28,012,644	28,012,644	28,012,644	28,012,644
27 - Social benefits [GFS]	2,426,921	2,426,921	2,426,921	2,426,921
31 - Non financial assets	7,109,895	7,109,895	7,109,895	7,109,895

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

SUB-PROGRAMME 6.2: Science, Research and Publication

1. Budget Sub-Programme Objective

Promote Arts and Sciences, Research and Publication for national development.

2. Budget Sub-Programme Description

This sub-programme is delivered by the following institutions: Ghana Academy of Arts and Sciences (GAAS), Encyclopaedia Africana Project, Ghana Science Association, Universities of Ghana London Office and the Ghana National Research Fund.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance

Main Outputs	Output Indicator	Past Years		Budget Year 2026	Projections		
		2024	2025		Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
Public education on research findings in Arts and Sciences	Number of Art and scientific findings disseminated	184	435	599	664	724	794
Publication of Research findings	Number of research findings published	40	72	131	156	181	216
Mathematics & science teachers trained in modern trends in science and technology education	Number of teachers trained	1,550	1,860	2,230	2,682	3,212	3,862
Develop and publish scientific magazines, Science and Technology textbooks for Senior High schools	Number of scientific magazines developed and published.	2,000	3,000	3,500	4,000	4,500	5,000



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme

Operations	Projects
Publication, campaigns and Program <ul style="list-style-type: none"> Organise forums (lectures, seminars, workshops, conferences) to disseminate arts and scientific findings Develop and publish scientific magazines, Science and Technology textbooks for Senior High schools Distribute “Dictionary of African Biography” reference publications to Second Cycle and Tertiary Institutions 	Procurement of Office supplies and consumables <ul style="list-style-type: none"> Procure computers and ICT facilities Procure office equipment Procure office furniture & fittings
Manpower and skills development <ul style="list-style-type: none"> Organise training for Science and Mathematics teachers at the basic and second cycle schools Provide capacity building for staff in their various fields Establish and host a Science and Technology Centre 	
Research and Development <ul style="list-style-type: none"> Conduct research and publish research findings Provide data on topical issues in science and arts 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306002 - Science, Research and Publication	20,942,539	21,936,284	21,936,284	21,936,284
21 - Compensation of Employees [GFS]	16,596,468	17,590,213	17,590,213	17,590,213
22 - Use of Goods and Services	2,051,230	2,051,230	2,051,230	2,051,230
27 - Social benefits [GFS]	33,000	33,000	33,000	33,000
28 - Other Expense	2,000,000	2,000,000	2,000,000	2,000,000
31 - Non financial assets	261,841	261,841	261,841	261,841

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

SUB-PROGRAMME 6.3: University Education

1. Budget Sub-Programme Objectives

- To provide high level manpower training through teaching and research
- To ensure the advancement of knowledge for national development

2. Budget Sub-Programme Description

The universities exist to promote research and advancement of knowledge and the practical application to social, cultural, economic, scientific and technological problems. It also provides facilities for learning and to give industrial training to prepare the manpower needs of the country.

There are fifteen (15) Traditional Universities that are fully funded by government listed below with their areas of specialisation in terms of Program:

Institution	Area of Specialisation
1. University of Ghana, Legon	Liberal arts, humanities and basic and applied sciences
2. Kwame Nkrumah University of Science and Technology	Science, technology, engineering and mathematics
3. University of Cape Coast	Comprehensive, Liberal and professional teacher education programmes
4. University for Development Studies	Socio-economic and community-based programmes
5. University of Education Winneba	Science and Art Teacher Education
6. University of Mines and Technology	Mining and petroleum engineering and technology and related disciplines
7. University of Energy and Natural Resources	Energy and Natural Resource Sciences, environment and related disciplines
8. University of Health and Allied Sciences	Health and Allied Sciences
9. University of Professional Studies, Accra	Professional Development and Training in Business, professional accountancy, and managerial sciences and related disciplines
10. University of Environment and Sustainable Development, Somanya	Environment and Environmental Engineering
11. SD Dombo University of Business and Integrated Development Studies, Wa	Business, Entrepreneurship, applied social sciences and integrated Development related studies
12. CK TEDAM University of Technology and Applied Sciences, Navrongo	Basic and Applied Sciences, mathematics and computing technology
13. Ghana Communication Technology University, Tesano- Accra	Information Communication Technology and Leadership.



Institution	Area of Specialisation
14. AA-Menka University of Skills Training and Entrepreneurial Development	Research in engineering and technology along with technical and vocational skills training.
15. University of Media, Arts and Communication	Media, Arts and Communication

Total enrolment in public universities decreased from 422,583 in 2023/2024 academic year to 389,763 in 2024/2025 academic year. In the same period, female enrolment increased from 44% to 45% of total enrolment. All the universities offer post-graduate degrees, undergraduate degrees and sub-graduate degrees.

3. Budget Sub-Programme Results Statement

The table below indicates the main outputs, output indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimates of future performance.

Main Outputs	Output Indicator	Past Years		Budget Year	Projections		Indicative Year 2029
		2024	2025	2026	Indicative Year 2027	Indicative Year 2028	
Increased number of admission places available to meet all needs	Number of students enrolled	389,763	N/A	471,613	518,774	570,652	627,717
	% increase in student enrolment	-7.77%	N/A	10%	10%	10%	10%
	No. of graduates	62,531	N/A	75,662	83,228	91,551	91,551
Increased % of female enrolment	Female enrolment as % of total enrolment	45%	N/A	49%	51%	53%	53%
Increased Science-humanities ratio	Sciences to humanities ratio	40:60	44:56	46:54	50:50	52:48	56:44
International students	International students as percentage of total full-time enrolments	0.41%	N/A	0.49%	0.54%	0.60%	0.60%
Strengthened capacity of lecturers for improved teaching and leaning	% of full-time university teachers with PhD	62%	N/A	77%	85%	93%	95%



4. Budget Sub-Programme Operations and Projects

Operations	Projects
No Academic Fee Policy <ul style="list-style-type: none"> Implement No Academic Fees for all First Year Students in Public Universities Implement No Fees for Persons with Disabilities in Universities 	
Distance Education <ul style="list-style-type: none"> Increase enrolment in distance learning education by 10% Increase enrolment in sandwich Program by 5% 	Procurement of Office supplies and consumables <ul style="list-style-type: none"> Procure medical equipment for science faculties Purchase of furniture and fittings for public universities
Gender Related Activities <ul style="list-style-type: none"> Increase the admission of females by 2% 	Educational Infrastructure <ul style="list-style-type: none"> Complete on-going infrastructure projects (lecture halls, administration blocks and auditorium) Rehabilitation and maintenance works at lecture halls
Manpower and skills development <ul style="list-style-type: none"> Organise capacity building workshops on governance and management for 300 heads of departments Train and develop professional and administrative staff to attain relevant skills Train and develop academic staff in various academic disciplines. Train all management staff on procurement and financial regulation to achieve 100% efficiency. 	
Learning and Teaching Materials <ul style="list-style-type: none"> Procure adequate teaching and learning materials 	
Open Schooling and learning <ul style="list-style-type: none"> Improve E-teaching and learning to at least 50% of all applicants 	
Workplace Experience Learning <ul style="list-style-type: none"> Collaborate with industries to accept students for workplace experience learning 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306003 - University Education	7,224,104,085	8,230,622,989	8,230,622,989	8,230,622,989
21 - Compensation of Employees [GFS]	4,488,060,598	5,545,418,432	5,545,418,432	5,545,418,432
22 - Use of Goods and Services	1,246,901,767	1,246,901,767	1,246,901,767	1,246,901,767
27 - Social benefits [GFS]	86,773,137	84,367,085	84,367,085	84,367,085
28 - Other Expense	343,853,051	339,720,389	339,720,389	339,720,389
31 - Non financial assets	1,058,515,531	1,014,215,316	1,014,215,316	1,014,215,316

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

SUB-PROGRAMME 6.4: Colleges of Education

1. Budget Sub-Programme Objective

The objective of the sub-programme is to train basic education teachers for quality teaching and enhance options for further studies.

2. Budget Sub-Programme Description

The sub-programme trains quality teachers for basic education (from Nursery to Junior High School levels). Currently, there are Forty-Nine (49) public Colleges of Education (CoE) in Ghana. The 49 Colleges of Education are listed in the table below:

Colleges of Education in Ghana	
1. Akrokerri	26. Gbewaa
2. Agogo	27. St John Bosco
3. St. Louis	28. Tumu
4. Wesley	29. N.J Ahmadiya
5. Offinso	30. Akatsi
6. St. Monica's	31. Peki
7. Mampong Technical	32. Evangelical. Presbyterian (E.P) – Amedzofe
8. Atebubu	33. St. Teresa's
9. Berekum	34. St. Francis
10. St. Joseph's	35. Jasikan
11. Foso	36. Dambai
12. Our Lady of Assumption (OLA)	37. Enchi
13. Komenda	38. Wiawso
14.Kibi Presbyterian	39. Holy Child
15. Presbyterian- Akropong	40. Accra
16. Presbyterian Women's- Aburi	41. St. Ambrose
17. Abetifi Presbyterian	42. Al-Faruq
18.Seventh Day Adventist (S.D.A) - Asokore	43. Gambaga
19. Mt. Mary	44. St. Vincent's
20. Ada	45. Bia Lamplighter
21. Evangelical. Presbyterian (E.P) – Bimbila	46. Methodist
22. Tamale	47. Seventh Day Adventist (S.D.A) - Agona
23. Bagabaga	48. McCoy
24. Savanah	49. Ghana Muslim Mission
25. Christ the Teacher	



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimate of future performance

Main Outputs	Output Indicator	Past Years		Budget Year 2026	Projections		Indicative Year 2029
		2024	2025		Indicative Year 2027	Indicative Year 2028	
Increased number of admission places available to meet all needs	Number of students enrolled	62,816	N/A	71,391	78,530	86,383	95,021
	% Increase in student enrolment	-9.88%	N/A	10%	10%	10%	10%
	No. of graduates	10,183	N/A	11,573	12,731	14,004	15,405
Increased % of female enrolment	Female enrolment as % of total enrolment	54.37%	N/A	56%	57%	58%	59%

4. Budget Sub-Programme Operations and Projects

The table lists the main operations and projects to be undertaken by the sub-programme.

Operations	Projects
No Academic Fee Policy <ul style="list-style-type: none"> Implement No Academic Fees for all First Year Students in Public Colleges of Education Implement No Fees for Persons with Disabilities in Colleges of Education 	
Learning and Teaching Materials <ul style="list-style-type: none"> Provide adequate teaching and learning materials 	Complete on-going infrastructure projects (lecture halls, administration blocks and auditorium)
Organise workshops/seminars for staff and students	Procurement of ICT Equipment to improve quality of teaching and learning
Sports and recreational facilities	Purchase of vehicles





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306004 - Colleges of Education	1,267,270,962	1,373,168,105	1,373,168,105	1,373,168,105
21 - Compensation of Employees [GFS]	975,522,440	1,080,739,472	1,080,739,472	1,080,739,472
22 - Use of Goods and Services	153,627,552	153,627,552	153,627,552	153,627,552
27 - Social benefits [GFS]	404,176	404,176	404,176	404,176
28 - Other Expense	95,923,353	95,923,353	95,923,353	95,923,353
31 - Non financial assets	41,793,439	42,473,551	42,473,551	42,473,551

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 6: TERTIARY EDUCATION

SUB-PROGRAMME 6.5: Technical Universities Education

1. Budget Sub-Programme Objectives

- To provide tertiary education in the field of manufacturing, commerce, science, technology, applied social science and applied arts.
- To provide opportunities for skill development, applied research and publication of research findings

2. Budget Sub-Programme Description

This sub-programme covers the operations of all the ten (10) Technical Universities distributed across the country.

The Technical Universities exist to promote research and advancement of knowledge and the practical application to scientific and technological problems. They also provide facilities for learning and industrial training to prepare the manpower needs of the country. The 10 Technical Universities are listed in the table below

Institution	Area of Specialisation
1. Accra Technical University	Laboratory Technology
2. Bolgatanga Technical University	Ecological Agriculture
3. Cape Coast Technical University	Renewable Energy
4. Dr. Hilla Limann Technical University	Industrial Art
5. Ho Technical University	Hospitality and Tourism
6. Koforidua Technical University	Mechatronics
7. Kumasi Technical University	Pharmaceutical Sciences
8. Sunyani Technical University	Electrical/Electronic Engineering
9. Takoradi Technical University	Oil and Gas Engineering
10. Tamale Technical University	Agricultural Engineering



3. Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Ministry measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Ministry's estimates of future performance.

Main Outputs	Output Indicator	Past Years		Budget Year 2026	Projections		Indicative Year 2029
		2024	2025		Indicative Year 2027	Indicative Year 2028	
Increased number of admission places available to meet all needs	Number of students enrolled	81,341	N/A	98,422	108,265	119,092	131,001
	% Increase in student enrolment	15.34%	N/A	10%	10%	10%	10%
	Number of graduates	17,350	N/A	20,993	23,092	25,402	27,921
Increased % of female and other disadvantage enrolment	Female enrolment as % of total enrolment	36.95%	N/A	41%	43%	45%	47%
Increased Science-humanities ratio	Sciences to humanities ratio	59:41	N/A	60:40	60:40	60:40	60:40



4. Budget Sub-Programme Operations and Projects

The table lists the main Operations and Projects to be undertaken by the sub-programme.

Operations	Projects
<ul style="list-style-type: none"> Implement No Academic Fees for First Year Students in public Technical Universities Implement Free Tertiary Education for Persons with Disabilities in public Technical Universities 	
Learning and Teaching Materials <ul style="list-style-type: none"> Provide teaching and learning materials 	Educational Infrastructure <ul style="list-style-type: none"> Completion of infrastructure projects Procure laboratory equipment Procure ICT equipment
Gender Related Activities <ul style="list-style-type: none"> Enrolment drive to increase female enrolment by 5% 	Procurement of Office supplies and consumables <ul style="list-style-type: none"> Procure vehicles Procure furniture and fittings
Information, Education and Communication <ul style="list-style-type: none"> Sensitisation programme to increase admission into distance, evening and access Program by 15% 	
Manpower and skills development <ul style="list-style-type: none"> Upgrade lecturers to PhD status and Instructors to Lectureship Capacity building of Administrative/Professional staff 	





2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 023 - Ministry of Education

Funding: Total Source of Funding

Year: 2026 | **Currency:** Ghana Cedi (GHS)

Version 1

	2026	2027	2028	2029
02306005 - Polytechnic Education	1,676,926,184	1,727,896,999	1,727,896,999	1,727,896,999
21 - Compensation of Employees [GFS]	1,210,993,013	1,261,763,828	1,261,763,828	1,261,763,828
22 - Use of Goods and Services	222,874,802	223,074,802	223,074,802	223,074,802
27 - Social benefits [GFS]	8,675,881	8,675,881	8,675,881	8,675,881
28 - Other Expense	126,392,425	126,392,425	126,392,425	126,392,425
31 - Non financial assets	107,990,063	107,990,063	107,990,063	107,990,063



1.7. Appropriation Bill

Summary of Expenditure by Department, Economic Item and Funding

Entity: 023 - Ministry of Education
Year: 2026 | Currency: Ghana Cedi (GHS)
Version 1

	GoG				IGF				Funds / Others			Donors			Grand Total
	Compensation of employees	Goods and Services	Capex	Total	Compensation of employees	Goods and Services	Capex	Total	Statutory	ABFA	Others	Goods and Services	Capex	Total	
023 - Ministry of Education	32,353,110,395	1,388,602,750	20,000,000	33,761,713,145	505,873,559	1,945,799,399	1,234,216,268	3,685,889,227				108,388,650	1,677,804,000	1,786,192,650	39,233,795,022
02301 - Education HQ	214,483,215	883,783,716	17,000,000	1,115,266,931		114,820,375	12,050,775	126,871,150				108,388,650	1,677,804,000	1,786,192,650	3,028,330,731
02302 - Ghana Education Service	12,946,975,376	246,808,225		13,193,783,601	229,095	24,355,142	961,713	25,545,950							13,219,329,551
02303 - Regional / District / School Services	1,549,652,652	40,928,000		1,590,580,652											1,590,580,652
02304 - Institutions For The Handicapped	7,847,579			7,847,579											7,847,579
02305 - Preschool/Kg	1,256,648,996			1,256,648,996											1,256,648,996
02306 - Primary	3,288,633,229			3,288,633,229											3,288,633,229
02307 - Junior High School (JHS)	2,737,163,927			2,737,163,927											2,737,163,927
02308 - Senior High School (SHS)	2,931,649,261			2,931,649,261											2,931,649,261
02350 - Ghana National Commission for UNESCO	2,470,248	10,057,792		12,528,040											12,528,040
02351 - WAEC (National)	26,241,483	169,725,017		195,966,500		6,902,441	1,725,609	8,628,050							204,594,550
02352 - Ghana Library Board	24,494,464	9,200,000		33,694,464		1,106,880		1,106,880							34,801,344
02354 - Ghana Book Development Council	1,051,965	1,200,000		2,251,965		1,120,980		1,120,980							3,372,945
02356 - GHANA TVET SERVICE (GH TVET SERV.)	896,704,644	16,400,000	3,000,000	916,104,644		25,480,308	3,807,402	29,287,710							945,392,355
02357 - Tertiary	6,469,093,356	10,500,000		6,479,593,356	505,644,464	1,772,013,273	1,215,670,769	3,493,328,506							9,972,921,863



Public Investment Plan for the Medium Term by MDA, Funding and Project

MDA: 023 - Ministry of Education

Period: Year Total | Currency: Ghana Cedi (GHS)

	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
Total Source of Funding	2,932,020,268	2,886,400,829	2,886,400,829	2,886,400,829
11001 - Central GoG & CF	20,000,000	20,000,000	20,000,000	20,000,000
Soft Capex	20,000,000	20,000,000	20,000,000	20,000,000
12200 - Non Tax Revenue (NTR) Sources Retained - IGF	1,234,216,268	1,188,596,829	1,188,596,829	1,188,596,829
4234014-Polytechnic Support	1,027,611	1,027,611	1,027,611	1,027,611
Soft Capex	1,233,188,657	1,187,569,218	1,187,569,218	1,187,569,218
13503 - Arab Bank For Economic Development(Badea)	155,940,000	155,940,000	155,940,000	155,940,000
1425001-Construction And Rehabilitation Of Basic School Structures	17,940,000	17,940,000	17,940,000	17,940,000
0325008-Establishment Of Model Stem High Schools	138,000,000	138,000,000	138,000,000	138,000,000
13521 - World Bank Trust Fund	1,521,864,000	1,521,864,000	1,521,864,000	1,521,864,000
0325007-Construction Of Classrooms And Dormitory Blocks In Shs	400,280,000	400,280,000	400,280,000	400,280,000
1425001-Construction And Rehabilitation Of Basic School Structures	250,718,400	250,718,400	250,718,400	250,718,400
4231314-Development of Stream Kindergarten Blocks	41,786,400	41,786,400	41,786,400	41,786,400



Public Investment Plan for the Medium Term by MDA, Funding and Project

MDA: 023 - Ministry of Education
Period: Year Total | Currency: Ghana Cedi (GHS)

	2026	2027	2028	2029
	Budget	Indicative	Indicative	Indicative
4232414-Construction/Rehabilitation of Selected Buildings	616,720,000	616,720,000	616,720,000	616,720,000
Soft Capex	212,359,200	212,359,200	212,359,200	212,359,200



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