COUNTRY COMMITMENTS TO EDUCATION DOMESTIC FINANCING

Education Financing Campaign

"Education Multiplies Possibilities: Investing in our future"

Country Partner Identification

Country name:	Ghana
Ministry/Institution:	Ministry of Education
Date:	June 2026

1.Volume commitment		
1.1. Please select your areas of commitment by checking relevant boxes below (select all that apply):		
☒ Increase or maintain education expenditure level as a share of national budget (excluding. debt services)	☒ Increase or maintain education expenditure as a share of GDP	☐ Other (please specify)
1.2. Description of education budget perimeter		
Please list all line ministries responsible *for elements included in the calculation of education expenditures. Ideally this description should identify where in the national budget relevant elements are recorded:* *Ministry of Finance, Budget Statement and Economic Policy https://mofep.gov.gh/sites/default/files/budget-statements/2026-Budget-Statement-and-Economic-Policy.pdf*		
1.3. Historical and projected expenditure (excluding foreign loans and grants)		

2025	2026	2027	2028	2029	2030

Percentage (as a share of national budget): 14.81%	Percentage (as a share of national budget): 15.65%	Percentage (as a share of national budget): 15.73%	Percentage (as a share of national budget): 15.80%	Percentage (as a share of national budget): 16.13%	Percentage (as a share of national budget): 16.50%
Percentage (as a share of GDP): 2.85%	Percentage (as a share of GDP): 2.96%	Percentage (as a share of GDP): 2.97%	Percentage (as a share of GDP): 3.01%	Percentage (as a share of GDP): 3.05%	Percentage (as a share of GDP): 3.11%
Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):
Monetary value -*Currency*: *GHS* -*Amount*: 39,922,947,177	Monetary value -*Currency*: *GHS* -*Amount*: 47,319,928,168	Monetary value -*Currency*: *GHS* -*Amount*: 53,704,028,307	Monetary value *Currency*: *GHS* -*Amount*: 61,717,931,538	Monetary value -*Currency*: *GHS* -*Amount*: 70,765,018,341	Monetary value -*Currency*: *GHS* -*Amount*: 81,657,100,000

Note:

1. The budget figures for 2025 and 2026 are approved budget allocations

2. The Indicative Ceilings for 2027-2029 is same as indicated in the 2026 Budget Statement and Economic Policy and

3. The 2030 projection is based on the compound annual growth rate for each of the items from 2025-2029

There are other education related budget and expenditure that are not included in the Ministry of Education's budget allocation. Pensions, Gratuities and Social Securities for education sector workers are all not included in the Ministry of Education Budget. It is difficult to disaggregate the global figure to ascertain the component that related to the education sector'.
The Ghana School Feeding Programme at the basic education level is another education related expenditure that is not captured as part of the Ministry of Education's budget. The budget allocation as well as the indicative budget ceilings for the school feeding program from 2025 to 2029 is shown below:

School Feeding Programme	2025	2026	2027	2028	2029
	1,789,609,480	1,984,502,513.00	2,322,123,940.00	2,600,374,493.00	2,886,341,473.27

Do you have plans to increase ***education expenditure per child:*** ☐x*Yes* ☐*No*

If Yes, please provide

-Indicate the policy framework or any other official documents where information on the baseline and targets can be found:

The per unit cost indicated below does not include expenditure on Compensation of Employees, Capital expenditure as well as other expenditure related to the delivery of education at the primary and secondary levels such as the provision of teaching and learning materials. It is limited to only the Capitation Grants and Feeding grants to special school at the basic level and Free SHS/TVET programme at the Secondary level.

Primary	**Baseline (2021)**	**2023**	**2024**	**2025**	**2026**
Capitation Grants	10.00	10.00	15.00	15.00	15.00
Feeding Grants to Special Schools	5.50	5.50	8.00	8.00	15.00
Secondary					
Free SHS/TVET Programme	1,135.45	1,313.54	1,639.28	1,639.28	1,848.98

1.4. Basis for commitment to increase funding for education

Please list, and briefly describe, any planned or ongoing actions aimed at increasing resources for education *— for example:*

☒ *Raising additional revenues (e.g., through tax reforms or better tax collection), specify:*

The Ghana Revenue Authority is working on revenues collection through digitalization of the tax system. The completion of the cleansing of its taxpayer registry and launch the first stage of the Integrated Tax Administration System (ITAS) was expected by end-December 2025.

Commitment to continue strengthening social protection systems by safeguarding allocations to (…) School Feeding and Free Secondary Education. These programmes remain central to our vision of inclusive growth and shared prosperity (2026 budget statement)

Plans to mobilize additional financing for FLN through committee, diaspora and alumni funds.

☒ *Developing strategies for long-term, sustainable education financing (e.g., earmarked taxes, public-private partnerships, etc.), specify*

In 2000, Ghana institutionalized a dedicated financing mechanism for education through the GETFund, which provides supplementary funding for education based on a statutory allocation formula approved by Parliament.
The Ghana Education Trust Fund (Amendment) Act, 2025, was passed by Parliament in December 2025 to uncap the GETFund to fully dedicate its revenues to educational financing. The amendment guarantees the adequate and annual funding of the various social protection programmes in the education sector notably the Free Senior High School (SHS) Program, Free Tertiary Education for Persons with Disabilities (PWDs) and Free education for students with special needs.
The new VAT reforms will abolish the decoupling of the GETFund and NHIL levies from the VAT tax base, allowing both levies to be subject to input tax deductions. GET Fund, currently at 10% of education expenditures.
The uncapping of the GETFund is one of the strategies employed to increase the volume of resources available to the education sector. The uncapping of the fund has seen an increase in the GETFund allocation from GHS 4.29bn in 2024 to GHS 9.87bn in 2026, an 130% increase in the volume of the allocation.

Other discretionary resources for younger children.
District assemblies common fund - a portion is dedicated to education at various levels.

☒ *Improving budget execution, specify*
GHANEPS and GIFMIS

Commented [SS1]: Source 2026 budget statement: https://mofep.gov.gh/sites/default/files/budget-statements/2026-Budget-Statement-and-Economic-Policy.pdf

Is there any update / any following stages planned?

Commented [AS2]: This was mentioned by the Reform Secretariat in a side conversation. Director Inusah, kindly see if this should remain or should be removed.

☐*Other, specify*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

Ghana's Long-Term National Development Perspective Framework: Vision 2057 https://www.ndpc.gov.gh/media/Long-Term_National_Development_Perspective_Framework_Vision_2057.pdf

2.Efficiency commitment

Please list, and briefly describe any planned or ongoing actions to improve efficiency of education finance and expected results *— for example:*

☒ *Improving public financial management systems for better governance, accountability and delivery. – Specify*

Ghana plans to establish an independent Value for Money Office (VfMO) to strengthen efficiency, accountability, and oversight in public spending. The Office will conduct pre-award reviews of major projects, monitor implementation, evaluate completed investments, benchmark costs, and publish performance reports. The reform aims to reduce waste and cost overruns, improve procurement outcomes, and ensure that public resources deliver better results and value for money. (2026 Budget statement)

☒*Streamlining teacher management and remuneration mechanisms. – Specify*

The payroll validation exercise, led by the Ministry of Finance in collaboration with the Controller and Accountant-General's Department, the Ghana Audit Service, and the Public Services Commission, will be sustained to remove ghost names and ensure that only legitimate employees remain on the public payroll (2026 Budget statement)

☐*Reduce fragmented financing and implementation mechanisms. - Specify*
☐*Enhancing education and financial data tracking systems and availability. - Specify*
☐*Adopting innovative budgeting approaches oriented towards education outcomes (e.g. results-based budgeting). - Specify*
☐*Enhancing service delivery to improve learning, retention, and completion. - Specify*

☐*Other, specify.*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

Commented [AS3]: Please, kindly clarify if any of these examples apply and provide relevant information.

3.Equity commitment

Please list, and briefly describe any planned or ongoing actions to promote equitable resource allocation *— for example:*

☒ *Strengthening redistributive policies and mechanisms (including needs-based funding formulas for schools or teachers' allocation).*

GETFund allocates resources through a statutory funding formula approved annually by Parliament, which takes into account factors such as support for disadvantaged areas, female education, vocational and technical education, and equitable allocation of funds across districts.

☒ *Tracking of equitable resource distribution*

☒ *Adopting pro-poor budgeting mechanisms, gender-based or disability-based budgeting approaches.*

☒ *Directing resources to reduce gaps in school access*

Ghana is implementing the Ghana Secondary Education Transformation for Access, Relevance and Results for Jobs (STARR-J) to eliminate the double-track system by expanding and upgrading secondary school infrastructure. The programme will increase enrollment capacity, upgrade lower-category schools, complete unfinished school infrastructure projects, and improve learning facilities, with the goal of reducing overcrowding, improving quality, and expanding equitable access to secondary education. (2026 Budget statement)

Ghana is introducing a policy to improve salaries and working conditions for rural teachers—addressing shortages and poor learning outcomes linked to unequal distribution.

☐*Other, specify*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

4.Endorsement of the commitments

Please indicate all the institutions that endorsed the commitment as relevant

☐Head of State Office ☐ Prime Minister Office ☐ Ministry of Finance ☒ Ministry of Education ☐Other Ministries or agencies (please specify)