



STATEMENT ON THE 2026 EDUCATION BUDGET

Introduction

Ghana's commitment to delivering equitable and quality education remains anchored on the Sustainable Development Goals (SDGs), particularly SDG 4, which calls on countries to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all." Achieving this requires sustained and equitable financing across the education sector. UNESCO therefore recommends that countries allocate 4-6 per cent of GDP and/or 15-20 per cent of total public expenditure to education, with prioritization for basic education where inequalities are most pronounced. As the education sector transitions into a new medium-term planning period from 2026-2029, adherence to global financing benchmarks remains critical in sustaining progress and addressing widening disparities in access and learning outcomes.

The 2026 Budget

On Thursday, November 13, 2025, the Minister for Finance, Dr. Cassiel Ato Forson, presented the 2026 National Budget to Parliament. The budget outlines projected public expenditure for the 2026 fiscal year and signals the government's policy direction for the education sector.

The Government projects a total public expenditure of GH¢ 302.5 billion in 2026, representing a 10 per cent increase over the 2025 allocation of GH¢ 270.9 billion. Of this, GH¢ 49 billion, equivalent to 16.2 per cent of total public expenditure and 3.1 per cent of GDP, has been allocated to the education sector.

While this allocation meets the lower bound of the international benchmark for the share of the national budget (15-20%), it falls below the recommended minimum of 4-6 per cent of GDP required to drive equitable access and improved learning outcomes.

Eduwatch presents this preliminary analysis of the education component of the 2026 Budget, guided by the principles of allocative efficiency, equity, and international financing benchmarks.

Key Highlights

Basic Education Infrastructure

Paragraph 1151 of the Budget allocates GH¢ 2 billion for the construction of 200 new Junior High Schools (JHSs), 200 Primary Schools, 200 Kindergartens (KGs), 400 4-unit teachers' bungalows, and 400 places of convenience in underserved communities. Paragraph 1170 further earmarks GH¢ 1.4 billion, constituting 20 per cent of the District Assemblies Common Fund (DACF) being transferred to Assemblies, for the construction of 261 KGs, Primary Schools, and JHSs, and GH¢ 700 million worth of furniture.



Issues

- a. In the 2025 budget, similar funding was provided for the construction of 261 KG, Primary and JHS, and the procurement of furniture. We request a comprehensive update on the progress and execution of the 261 basic schools and school furniture in 2025. Further clarity is required on whether government is, in total, budgeting for 461 basic schools across both DACF and GETFund resources, or whether these are overlapping commitments.
- b. In total, about GH¢ 1.3 billion is so far allocated in the 2025 and 2026 budgets for basic school furniture. While this amount is adequate to address the furniture deficit and furnish the hundreds of new basic schools being constructed, the durability and quality of furniture procured have always been a matter of concern, diminishing value for money. Continental best practice supports 1-3 years of manufacturer's warranty for school furniture supplied. The government must incorporate at least a one-year manufacturer's warranty in all school furniture contracts.
- c. The lack of teacher recruitment in 2025 has exacerbated the deficit in trained teachers, leaving an estimated 30,000 basic school classrooms without trained teachers, and disproportionately affecting deprived districts. Of these vacancies, about 21,000 exist at the KG and Primary levels alone. The Ministry of Education and Ghana Education Service (GES) must prioritize teacher recruitment in the budget appropriation process. Amid obvious budgetary limitations, it is important for the GES to pursue teacher rationalization, and ensure surplus teachers in urban schools are sent to rural and peri-urban schools that need them most.

Free Senior High School (SHS)

In its 2026 budget, the government has set aside GH¢ 4.2 billion, representing about 42 per cent of GETFund resources, to support the Free SHS Programme, an increase from GH¢ 3.5 billion in 2025. An additional GH¢ 1.1 billion will fund the Ghana Secondary Learning Improvement Programme (GSLIP), a two-year effort aimed at ending the double-track system. Regarding school meals, government has instructed the Ministry of Education, National Food Buffer Stock Company and relevant agencies to purchase only Ghana-produced rice, maize, chicken, and eggs for all basic and secondary schools.

Issues

- a. With the very slim capital expenditure space within the main education budget, and GETFund being the only reliable source of financing infrastructure projects,



allocating over 40 per cent of GETFund to free SHS, primarily for food and recurrent expenditure, risks further deprioritizing of especially tertiary education infrastructure financing. It is important for the government to explore innovative financing options, including leveraging Corporate Social Responsibility in alignment with national education priorities and issuing diaspora bonds to support tertiary education infrastructure. The government should also reconsider its decision to withhold education funding from oil revenues (ABFA).

- b. While noting that GSLIP's approach includes upgrading 50 selected Category A, B, and C schools, and completing 30 E-blocks to expand access, timely disbursements and participatory monitoring are essential to achieving the two-year target of ending Double Track. As infrastructure expands, the Ministry of Education must strengthen the effectiveness of the School Selection and Placement System. Without an effective school placement system, no amount of infrastructure expansion can end double track.

Technical and Vocational Education and Training (TVET)

Government plans to train an additional 10,000 master craft persons, apprentices, and workers under the Ghana TVET Voucher Project, while advancing the construction of six (6) regional TVET Centers of Excellence.

Issues

- a. We welcome the investment in six (6) TVET Centres of excellence. Ghana produces over 500,000 secondary school graduates each year, but only 200,000 continue to tertiary institutions, leaving about 300,000 with limited skills and facing unemployment. To reduce youth unemployment, secondary education should prioritise skills-based programmes and target an increase in the share of students pursuing TVET programmes from the current 10 per cent to 20 per cent in the medium term. Achieving this requires at least 20 per cent of all secondary school projects be dedicated to TVET institutions, alongside a consistent commitment to allocate at least 5 per cent of the education budget to TVET.
- b. In addition, the higher operational costs of TVET compared to general secondary education, is a disincentive to increased participation. It is important for items like Personal Protective Equipment (PPE) for TVET students to be absorbed under free SHS while increasing funding for practical work. The current GH¢ 32 which is allocated for practical work per student for an entire year, is far from the minimum funding required for having one (1) practical session every week, making TVET delivery more theoretical.



Special Education

The 2026 budget places a strong emphasis on inclusion, allocating GH¢ 50 million to Special Schools and an additional GH¢ 25 million to support the implementation of free Tertiary Education for Persons With Disabilities.

Issue: While this move is inclusive and commendable, the Auditor-General's Performance Report on Special Education (2016-2020) revealed that only 65 per cent of budgeted resources for Special Schools were released over the period. Ensuring full and timely releases is essential to provide required teaching and learning materials, food, and management resources to Special Schools.

Girls' Education

The 2026 budget includes an allocation of GH¢ 292 million dedicated to procuring sanitary pads for female students in basic and secondary schools.

Issue: We welcome this allocation, which helps maintain the progress in girls' retention from the 2025 distribution of 6.6 million sanitary pads. In accordance with the President's directive to procure sanitary pads manufactured in Ghana, we expect that the items distributed were produced locally. A confirmation is required for this effect, including the factories that produced them and the number of jobs being created directly and indirectly by the local production.

The No-Fee-Stress Policy

The 2026 budget includes an allocation of GH¢ 537 million from the consolidated fund to finance the No-Fee-Stress Policy, which is designed to cover the cost of academic fees of first-year tertiary students.

Issues

- a. In anticipation of about 200,000 new students in public tertiary institutions in the 2025/26 academic year, this amount is inadequate to cover the scope of the policy. There is need for about GH¢ 300 million supplementary funding to support effective policy implementation.
- b. Unlike the 2024/25 beneficiaries who received refunds of academic fees due to the policy's retrospective application, the 2025/26 batch of new tertiary entrants will not receive refunds, as the policy aims to absorb academic fees ahead of admission. Timely release of funds to enable payment of fees to public tertiary institutions is key to ensuring the management of institutions is not negatively



affected by the usual delays experienced from activities financed from the Consolidated Fund.

Teacher Trainees' Allowance

An amount of GH¢ 207.8 million has been set aside in the 2026 budget for Teacher Trainees' Allowances at Colleges of Education.

Issue: The allocation of GH¢ 207.8 million for Teacher Trainee Allowances is uneconomical. Eduwatch reiterates its long-standing position that this allocation should be scrapped, and resources redirected to the Students Loan Scheme to benefit all tertiary students, including teacher trainees.

Conclusion and general recommendations.

The 2026 education budget reflects important commitments across equitable access, quality and inclusion. While it meets the minimum financing benchmark when measured against the sectoral share of the national budget, it falls short of the global target of allocating at least 4 per cent of GDP to education. Persistent gaps in teacher supply, TVET and tertiary education resourcing remain concerning. While supplementary funding is required in the mid-year budget and from other innovative financing sources, improving budget credibility through expedited releases and stronger value for money is essential for improved policy outcomes.

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