



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

PROGRAMME BASED
BUDGET ESTIMATES FOR 2026

MINISTRY OF TOURISM, CULTURE
AND CREATIVE ARTS



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(MTEF)

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CULTURE AND CREATIVE
ARTS***

PROGRAMME-BASED BUDGET ESTIMATES

For 2026

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PROGRAMME STRUCTURE





1.5. Appropriation Bill

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

Entity: 016 - Ministry of Tourism, Culture and Creative Arts
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
01601 - Management and Administration	18,572,471	11,550,000	31,030,173	61,152,644		253,944	221,047	474,991						61,627,635
01601001 - General Administration	18,572,471	11,400,000	31,030,173	61,002,644		253,944	221,047	474,991						61,477,635
01601002 - Finance		150,000		150,000										150,000
01602 - Tourism Product Development	5,866,094			5,866,094		5,850,000	2,370,000	8,220,000						14,086,094
01602000 - Tourism Sites Development	5,866,094			5,866,094		5,850,000	2,370,000	8,220,000						14,086,094
01603 - Tourism Research and Marketing	5,905,543	250,000		6,155,543		6,450,000	2,470,000	8,920,000						15,075,543
01603000 - Tourism Sites Marketing	5,905,543	250,000		6,155,543		6,450,000	2,470,000	8,920,000						15,075,543
01604 - Tourism Facilities Monitoring	7,797,992	300,000		8,097,992		9,166,335	4,359,860	13,526,195						21,624,187
01604000 - Tourism Facilities Monitoring	7,797,992	300,000		8,097,992		9,166,335	4,359,860	13,526,195						21,624,187
01605 - Culture, Creative Arts and Heritage Management	80,315,508	45,400,000		125,715,508		11,556,637	5,442,337	16,998,974						142,714,482
01605001 - Cultural Development	48,453,478	1,400,000		49,853,478		285,174	190,116	475,290						50,328,768
01605002 - Promotion of Art and Culture	12,167,092	41,900,000		54,067,092		2,259,228	903,285	3,162,513						57,229,605
01605003 - Research and Preservation of Culture	19,694,938	2,100,000		21,794,938		9,012,235	4,348,936	13,361,171						35,156,109
Grand Total	118,457,608	57,500,000	31,030,173	206,987,781		33,276,916	14,863,244	48,140,160						255,127,941

PART A: STRATEGIC OVERVIEW OF THE MINISTRY OF TOURISM, CULTURE AND CREATIVE ARTS

1. NATIONAL MEDIUM-TERM DEVELOPMENT POLICY OBJECTIVES

The following have been identified as the Policy Objectives for the Ministry of Tourism, Culture and Creative Arts Sector from the Framework:

- Diversify and expand the tourism sub-sector for economic development.
- Develop a competitive Creative Arts sub-sector.
- Promote culture in the development process.
- Enhance Ghana's international image and influence.
- Promote Ghana's political and economic interests abroad.
- Integrate Ghanaian Diaspora in national development.

2. CORE FUNCTIONS

The core functions of the Ministry of Tourism, Culture and Creative Arts include:

- Formulation of policy, planning and programming for the development and promotion of tourism, culture and creative arts.
- Promulgation of legislation and regulations on tourism, culture and creative arts development, including investment policies and incentives.
- Conducting research into regional and global trends in tourism, culture and creative arts.
- Development of human resources effectively promote tourism, culture and creative arts.
- Co-ordination and collaboration with other Government Agencies, Development Partners, the Private Sector and Non-Governmental organisations on matters concerning tourism, culture and creative arts
- Development of policies and programmes, to link up with Africans, including Ghanaians in the Diaspora, for tourism, culture and creative arts as well as investment promotion for the country.
- Monitoring and evaluation of the sector's performance.

3. GOAL

Provide a firm and stable policy environment for the effective mainstreaming of Ghanaian culture into all aspects of national life and to ensure the strong emergence of a vibrant creative economy to improve and advance the tourism, culture and creative arts sector.

4. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description (With corresponding SDG indicators)	Unit of Measurement	Baseline		Latest status		Target	
		Year	Value	Year	Value	Year	Value
INTERNATIONAL TOURISM							
*Travel and Tourism Development index (SDG 8,9,11,17)	World travel and tourism ranking	2021	115	2024	101	2026	98
**Change in Tourist Arrivals (SDG 8,9,11,17)	Number of international Tourists	2021	623,523	2024	1,288,804	2026	1,778,548
	Year-on-year Percentage (%) Change	2021	75.6%	2024	12%	2026	89%
***Change in Tourism Receipts (SDG 8,9,11,17)	Value (USD millions)	2021	803.8	2024	4,824	2026	6,228.0
	Year on year Percentage (%) change	2021	107.7%	2024	27%	2026	20%
Accommodation establishment (Hotels, Guest Houses, Lodges, etc.) (SDG 8,9,11,17)	Number	2021	3,919	2024	5,210	2026	6,320
	Year on year Percentage (%) change	2021	18%	2024	13%	2026	10%

Outcome Indicator Description (With corresponding SDG indicators)	Unit of Measurement	Baseline		Latest status		Target	
		Year	Value	Year	Value	Year	Value
DOMESTIC TOURISM							
Number of domestic tourists (SDG 8,9,11,17)	Number	2021	588,946	2024	1,681,985	2026	1,835,923
Revenue accrued from entrance fees (SDG 8,9,11,17)	GH¢ million	2021	1.60	2024	1.65	2026	2.36
Number of tourist-related employment (SDG 8,9,11,17)	Number	2021	252,714	2024	919,000	2026	1.255
	Year on year Percentage (%) change	2021	10%	2024	11%	2026	11%

5. SUMMARY OF KEY ACHIEVEMENTS IN 2025

Management & Administration Programme

The Ministry of Tourism, Culture and Creative Arts (MoTCCA) effectively organized the 2025 National Heritage Photo Competition which was launched on 28th March 2025, to engage Ghanaians under the age of 25 to showcase the nation's rich cultural heritage, through photography, visual arts, digital art, and design. The initiative culminated in an awards ceremony held on 30th July 2025 at the Kwame Nkrumah Memorial Park, where three Photographers were honoured. The competition inspired youth participation in cultural preservation through creative visual storytelling.

The Ministry continued with remedial, and restoration works on six (6) of Ghana's Forts and Castles across the country to prevent the delisting of some Ghanaian Heritage Sites from the United Nations Educational, Science and Cultural Organisation (UNESCO) World Heritage List (WHL). On completion, visitation to the Sites is expected increase considerably to improve revenue generation for the State.

The Minister for Tourism, Culture and Creative Arts, Hon. Abba Dzimah Gomashie and her entourage took a familiarization visit to the Volta region to abreast themselves with the state of activities in the Sector on the 22nd May, 2025. The tour forms part of the Ministry's commitment to promoting Ghana's cultural heritage and advancing tourism development across the country.



The Ministry, in collaboration with the Design and Technology Institute (DTI), celebrated Drama Performance in the country to inspire stakeholders within the industry to improve skills development and patronage.



The Minister for Tourism, Culture and Creative Arts inaugurated a five-member Committee mandated to plan national events aimed at honouring distinguished legends in Ghana's creative and cultural industry. This initiative follows a directive from His Excellency, the President of the Republic of Ghana, John Dramani Mahama, to formally recognize individuals who have made significant contributions to national development within the sector. As part of this initiative, the Ministry paid a courtesy call on renowned Ghanaian highlife musician Agya Koo Nimo at his residence in Kumasi to acknowledge and celebrate his immense contribution to the nation's cultural heritage.

The Ministry organized the **Afro-Gastro Festival**, which took place from October 17 - 18, 2025. The festival served as a vibrant celebration of the shared culinary heritage and cultural roots of African-descended communities across the globe. This food and culture bazaar brought together participating countries from Africa, the Caribbean, South America, North America, and beyond, showcasing diverse dishes, ingredients, and cooking techniques that trace their origins to Africa, particularly Ghana. The primary objective of the festival was to reconnect with and celebrate Africa's culinary legacy through a fusion of flavours, music, art, and performance, offering participants an immersive experience of the African diaspora's richness and resilience.





This year, the Ministry commemorated Nkrumah Day with a historic pilgrimage titled “*Journey to Nkroful*.” The event, held from September 20 - 22, 2025, formed part of this year’s NkrumahFest and sought to honour the life and legacy of Ghana’s first Prime Minister, and first President, Osagyefo Dr. Kwame Nkrumah.

The Hon. Minister for Tourism, Culture and Creative Arts, Abba Dzifa Gomashie, together with her Deputy, Hon. Yussif Jajah, Management and selected staff from the Ministry, and Agency Heads in collaboration with the Hon. Minister for Lands and Natural Resources, and Member of Parliament for the Ellembele Constituency in the Western Region, Emmanuel Armah Kofi Buah, the Community Leaders and Traditional Authorities, embarked on a pilgrimage to serve as a moment of national reflection on Dr. Nkrumah’s monumental contributions to Ghana’s development and the broader Pan-African movement.



TOURISM PRODUCT DEVELOPMENT PROGRAMME

GTA collaborated with the Ghana Cocoa Board (GCB), and the Cocoa Processing Company Ltd (CPC) to celebrate the National Chocolate Week from 10th – 14th February, 2025. The Ministry of Tourism, Culture and Creative Arts through the Ghana Tourism Authority and in collaboration with the Ghana Cocoa Board and Cocoa Processing Company, successfully organised the 20th National Chocolate Week under the theme “Eat Chocolate, Stay Healthy, Grow Ghana”. The celebration climaxed with a durbar at the Kwame Nkrumah Memorial Park in Accra and featured exhibitions, chocolate-themed menus from hotels and restaurants, street floats, hospital outreaches and educational engagements across the country. This programme has deepened public appreciation for Ghana’s cocoa heritage, encouraged local consumption, highlighted the economic value of cocoa processing, and reinforced the nexus between tourism and the cocoa sector.



The construction of Ashanti Regional office building project which started in 2024 is ongoing. The project is scheduled for completion by the end of year. The completion of the office would address the limited office space for GTA in the region and enhance the capacity of the Ministry to deliver its services in the Ashanti Region.



GTA, organised the 2025 Kwahu Paragliding event from 18th – 21st April, 2025. The total number of flights was 287 as compared to last year’s 166 registered flight. This year had seven (7) international tandem pilots and one (1) local tandem pilot.



The "Taste 68@68" Food Fair, was organized by the Ministry through the Ghana Tourism Authority on the 14th March, 2025 in recognition of the 2025 Heritage Month. The celebration of Ghana's culinary heritage, showcased 68 traditional and contemporary Ghanaian dishes as part of the 'Black Star Experience' initiative. The event was participated by over 900 guests from diverse backgrounds came together to experience the delightful variety of cuisines on offer.



The 2025 PANAFEST/Emancipation Day was successfully launched by the Hon. Minister for Tourism, Culture and Creative Arts (MOTCCA), Ablah Dzifa Gomashie (MP) on Monday, 23rd June, 2025 under the theme: "Let Us Speak of Reparative Justice: Artistic Activism."

The twin events brought together a distinguished audience of government officials, cultural leaders, artists, historians, and representatives from the African diaspora, marking the beginning of a year-long movement toward reconnection, remembrance, and healing.

The PANAFEST/Emancipation Day which was observed this year from 17th July - 2nd August, 2025 displayed a number of cultural performances to engage both international and domestic visitors.



The Ministry, through the Ghana Tourism Development Company (GTDC), launched the ‘Accra by Night’ programme on the 2nd May, 2025 aimed at showcasing the capital city’s rich cultural heritage and vibrant nightlife. The programme will be customized to fit the other 15 regions in the country.



The GTDC also launched other innovative tourism products including the Fleet Pool Management Services (FPMS) Car Rental, the Ghana Tourism Marketplace, the Tourism Investment Platform, the Eco-Chest Science Tour and the Destination Marketing Awards. These initiatives improved transport services with 12 registered car rental companies, profiled new tourism sites for investment and expanded educational science tours to schools. They have strengthened service delivery, attracted investor interest and enhanced Ghana’s image as a hub for business and leisure tourism.

The Ministry continued with the rehabilitation of some Tourist Sites to give them a facelift across the country in the first half of the year. They include the Tano Boase Sacred Grove, Denkyira Eco-Park, and Pikworo Slave Camp and Heritage Site.

TOURISM RESEARCH AND MARKETING PROGRAMME

The Ministry promoted Ghana as a preferred tourism destination through participation in major International Fairs and Exhibitions, including Vakantiebeurs in Utrecht, Holland on 12th January, FITUR in Madrid, Spain, from 22nd – 26th , January, 2025, ‘Meetings Africa’ in Johannesburg from 24th – 26th February, 2025 Internationale Tourismus-Börse (ITB) in Berlin, Germany from 4th – 6th March, 2025 the Investment Forum at the Osaka Expo (March), Seatrade Cruise Global in Miami, USA from 7th – 10th April, 2025 and World Travel Market (WTM) Africa in Cape Town from 9th – 11th April 2025. These platforms enhanced Ghana’s global visibility, generated over 150 business-to-business meetings, secured investment interests in hospitality and eco-tourism projects and contributed to the steady growth in international tourist arrivals recorded during the year.

2025 VAKANTIEBEURS, HOLLAND



The Ministry through GTA participated in The World Travel Market, Africa Exhibition which was held on 9th - 11th April, 2025 in Cape Town, South Africa. The WTM is a leading B2B Exhibition for the inbound and outbound African travel and tourism markets. Participation in WTM, Africa was aimed amongst others to reach out to the South Africa and Africa market. South Africa is a major source market of Ghana’s tourism.

THE WORLD TRAVEL MARKET, AFRICA:



TOURISM QUALITY ASSURANCE PROGRAMME

The Ministry through the Hotel and Catering Tourism Training Institute (HOTCATT) Refresher Training for Tour Guards . The training was done for Tour Guards in Cape Coast in March 2025. Tour Guide Programme Cohorts also embarked on Tour in Volta Region.



HOTCATT secured TVET, developed programmes and roll-out admissions along side short courses. The CTVET Certification is targeting below Tertiary Education. Trainees will obtain Proficiency and Certificate. Shot Courses will provide practical training for those with already Tertiary Education.



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HOTCATT trained Staff at the Coconut Grove Hotel-Elmina. This was an On-demand Training for the Staff on the Kitchen Skills.



The Ministry through the GTA issued Six Thousand, and Forty-One (6,041) Operational Licenses to Tourism and Hospitality Establishments nationwide after inspection as of 25th August 2025.

Below is the breakdown:

-	Accommodation	-	4,388
-	Formal Food and Beverage	-	605
-	Informal Accommodation	-	298
-	Entertainment	-	53
-	Travel Trade	-	599
-	Conference and Event Hall	-	27
-	Car Rental	-	71

Additionally, Three Hundred and Ninety Eight (398) New Establishments received licenses.

Below is the breakdown:

- Accommodation	- 223
- Formal Food and Beverage	- 49
- Informal Accommodation	- 14
- Entertainment	- 5
- Travel Trade	- 100

The Authority begun the processing of Charter Flight Licenses for two (2) applicants.

CULTURE, CREATIVE ARTS AND HERITAGE MANAGEMENT PROGRAMME

In September this year, the Ministry of Tourism, Culture and Creative Arts through the Western Regional Directorate of Centre for National Commission (CNC) implemented the Sankofa Black Star Experience at Essikado St. Mark Basic School and Essikado STMA Basic School, reaching 201 learners. Sankofa was organized to promote Ghana's cultural heritage among school learners by introducing them to traditional Ghanaian textiles and their cultural meanings, demonstrating traditional dances of the Ahanta and Nzema people and inspiring respect for Ghanaian arts, values and traditions among the younger generation.



In the months of July to September 2025, the NCC the CNC Biakoye District organized a school engagement programme at Nkonya Ntumda Presbyterian Basic School on 29th August, 2025. This program was organized to promote Ghana's diverse culinary traditions among school children by educating pupils on the nutritional value and cultural importance of local dishes, preserving and celebrating Ghana's indigenous food heritage and fostering national identity and unity through shared culinary experiences.



The CNC Krachi East organized a liquid soap-making workshop for women in communities around Dambai on 18th July, 2025 to empower women economically while promoting the Black Star Experience ideals of self-reliance and national development through creative industry skills.



In line with the Black Star Experience's celebration of Ghana's cultural diversity, the Centre collaborated with Destiny International College to organize the maiden "Destiny Afahye" festival at Yeji Station One. The two-day event featured cultural contests and performances among major ethnic groups including Ewe, Nchumburu, Gonja and Konkomba. Activities included traditional dances, poetry recitals, exhibitions and drama performances that showcased Ghana's unity in diversity.



The Regional Directorate organized an Arts Entrepreneurship Seminar at Larteh Presbyterian Senior High Technical School on 27th September, 2025 as part of the Black Star Experience celebrations. The session focused on developing entrepreneurial skills in the creative arts.



The Centres for National Culture (CNCs) organized the Art 360 program to promote Ghana's cultural diversity through contemporary and traditional art forms; empower local artisans and creatives through exhibitions and workshops; enhance domestic tourism and community engagement; and contribute to the national vision of positioning Ghana as Africa's Cultural Capital under the Black Star Experience initiative.



The Assin South District Office organized its Fourth Annual Cultural Debate on 24th July, 2025, themed: "Traditional Settlement of Disputes and Case Judgments is More Effective Than Our Modern Judicial System." Four Senior High Schools participated, showcasing research, debate, and performance talents through jama sessions, dance contests, and school anthems.



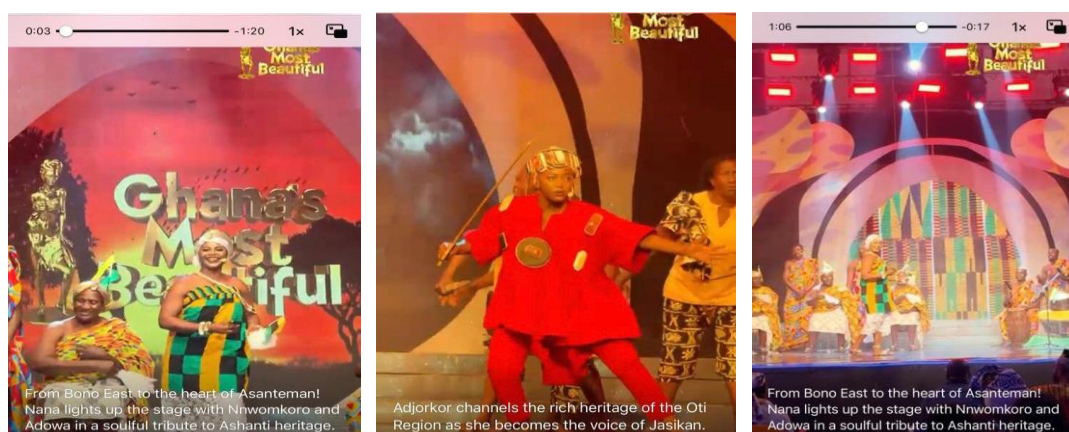
The Eastern Regional Directorate organized an Inter-Departmental Cooking Fair on 21st August, 2025 to commemorate the Black Star Experience. The event showcased the culinary creativity and teamwork of the various departments through the preparation and presentation of traditional Ghanaian dishes such as Banku with Tilapia, Ampesi with Kontonmire, Fufu with Palmnut Soup, Abomicho, Eto and Mpɔtɔmpɔtɔ.



The Ministry, through the National Folklore Board (NFB), successfully submitted a comprehensive nomination dossier for Ghana's Highlife Music and Dance to UNESCO, following two years of dedicated research and stakeholder engagement.

The Ministry through the Kwame Nkrumah Memorial Park (KNMP) has implemented a new marketing strategy to improve visitation to the Park by Ghanaians and non-Ghanaians increasing visitation from 62,345 to 89,288 by August, 2025.

The Ghana Dance Ensemble collaborated with Adesa Productions Limited in the production of the ongoing Ghana's Most Beautiful pageant.



On the 3rd of February, 2025, the W.E.B. Du Bois Memorial Centre marked Black History Month with a wreath-laying ceremony and a photo exhibition to celebrate the birthday of Dr. W.E.B. Du Bois. The event drew strong participation from the diplomatic community, academics and cultural groups, reinforcing Ghana's role as a beacon of Pan-African heritage. It highlighted the enduring legacy of Dr. Du Bois and created a platform to share African voices and stories with a global audience.

The World Poetry Day on 21st March, 2025, the Verbal Transformers, in collaboration with the Pan African Writers Association and the Accra College of Education Community Library, organised a Community Poetry Event in Accra under the theme "*Standing on the Shoulders of Giants.*" The programme brought together over 200 students from six secondary schools to showcase their talent through poetry recitals and performances, strengthening youth creativity and appreciation for Ghana's literary heritage.

The Pan African Writers Association (PAWA) between April 1 - May 1 2025, provided Residency Activities for 3 Male Writers at the Writers Residency. The Creative Arts Agency organized a stakeholder workshop in Accra, to deliberate on the draft L.

On the 6th June, 2025, PAWA organized a webinar for the Ghana Association of Writers to deliberate on pertinent issues bothering writers in Africa to improve performance in the industry.

The National Theatre Exhibition Hall and the Folks Place were fully renovated to give a facelift to allow the following programmes to run; Fun World, Wednesday theatre and Movie theatre.



The National Symphony Orchestra held a collaborative workshop with the U.S. Navy Band, which significantly enhanced and refined the performers' musical skills.

On World Music Day, the Orchestra staged a dramatic musical concert at the National Theatre to educate and raise awareness about breast cancer among the audience.



The Abibigroma Drama Company produced and performed a stage play titled “The Dilemma of a Ghost” in various schools. The production has had a remarkable impact on over 100,000 junior high school students. Feedback from participants indicates that watching the dramatized version of the literature helped them gain a deeper understanding of the text, leading to significant improvement in their performance in the English paper of the BECE.



The Agency organized a Mental Health Awareness programme for the second consecutive year. In collaboration with UK-based Creative Theatre Practitioner Tony Cealy, The National Drama Company held a community drama session aimed at deepening public dialogue on mental health. The interactive event, which featured engaging skits and performances, attracted a large audience to the Chokor Tea Garden in Accra. This initiative forms part of the Agency's ongoing efforts to normalize conversations on mental health within communities and encourage individuals to seek professional assistance in critical situations.



The National Film Authority successfully organized the National Film Dialogue in Ghana on the 16th September, 2025, creating a platform for stakeholders to engage, share ideas, and develop strategies aimed at promoting growth and sustainability of the film industry.



The Bureau of Ghana Languages, in collaboration with the Ministry of Finance undertook the translation of the 2025 Citizens' Budget from English Language into seven (7) Ghanaian languages to foster linguistic inclusivity in Ghana.

The Bureau of Ghana Languages (BGL) translated and voiced driver testing questions in Asante Twi and uploaded them onto the DVLA website, improving accessibility for semi-literate and illiterate drivers.

The National Folklore Board submitted the Highlife Music and Dance Dossier to UNESCO in Paraguay for enlistment on the Representative List of the Intangible Cultural Heritage of Humanity. This milestone highlights Highlife as a defining element of Ghana's cultural identity and a genre that has shaped music worldwide.

6. EXPENDITURE TRENDS FOR THE MEDIUM –TERM (2023-2025)

The Ministry was allocated a total budget of GH¢180,948,961.00 for the 2023 financial year from all Fund Sources. The amount comprised Compensation of Employees - GH¢62,215,640.00, Goods and Services - GH¢81,831,289.00 and Capital Expenditure (CAPEX) - GH¢36,902,032.00 for all fund sources (IGF, GoG and Donor Partners). As at 30th September, 2023, the total expenditure of GH¢176,100,975.73 was recorded from all funding sources (IGF, GoG and Donor Partner). The breakdown down of expenditure are as follows: GH¢58,542,284.41 was expended on Compensation of Employees, GH¢81,777,305.37 on Goods and Services while an amount of GH¢36,281,385.95 on Capital Expenditure (CAPEX). This trend indicates that expenditure will continue to rise over the medium term. It is projected that an amount of GH¢175,388,098.46 would be required for the Ministry's activities for 2024. The breakdown of the budget is as follows: GH¢146,404,188.00 from GoG, GH¢28,732,492.46 from Internally Generated Fund (IGF) and GH¢251,418.00 from Donor Sources.

The Ministry was allocated a total budget of GH¢175,388,098.46 for the 2024 financial year from all Fund Sources. The amount comprised Compensation of Employees - GH¢85,832,188.00, Goods and Services - GH¢72,463,219.84 and Capital Expenditure (CAPEX) - GH¢17,092,690.62 for all fund sources (IGF, GoG and Donor Partners). As of 31st December 2024, a total expenditure of GH¢152,561,749.41 was recorded from all funding sources (IGF, GoG and Donor Partner). The breakdown of expenditures is as follows: GH¢97,666,836.17 was expended on Compensation of Employees, GH¢44,827,413.24 on Goods and Services while an amount of GH¢10,067,500.00 on Capital Expenditure (CAPEX). This trend indicates that expenditure will continue to rise over the medium term. It is projected that an amount of GH¢204,597,840.39 is required by the Ministry for its activities in 2025. The breakdown of the budget is as follows: GH¢166,893,913.00 from GoG and GH¢37,703,927.39 from Internally Generated Fund (IGF) Sources.

The Ministry was allocated a total budget of **GH¢204,597,840.39** for the 2025 financial year from all Fund Sources. The amount comprised Compensation of Employees - **GH¢ 108,363,740.00**, Goods and Services - **GH¢36,579,853.00** and Capital Expenditure (CAPEX) - **GH¢ 59,654,247.00** for all fund sources (IGF, GoG and Donor Partners).

As of 30th September 2025, a total expenditure of **GH¢122,059,774.51** was recorded from all funding sources (IGF, GoG and Donor Partner). The breakdown of expenditures is as follows: **GH¢76,194,682.70** was expended on Compensation of Employees, **GH¢23,227,369.00** on Goods and Services while an amount of **GH¢22,637,722.81** on Capital Expenditure (CAPEX). This trend indicates that expenditure will continue to rise over the medium term.

It is projected that an amount of **GH¢183,400,416.39** is required by the Ministry for its activities in 2026. The breakdown of the budget is as follows: **GH¢145,696,489** from GoG and **GH¢ 37,703,927.39** from Internally Generated Fund (IGF) Sources.

Summary of 2025 Expenditure by Economic Classification and All Fund Sources

EXPENDITURE ITEM	2025 APPROVED BUDGET (A)	2025 REVISED BUDGET (B)	RELEASES 30TH SEP, 2025 (C)	ACTUAL EXP. AS AT 30TH SEP, 2025 (D)	VARIANCE (B-D)	% UTILISED (D/B)
Comp of Emp.						
GOG	108,363,740.00	108,363,740.00	76,194,682.70	76,194,682.70	32,169,057.30	70.31
IGF						
Sub-Total	108,363,740.00	108,363,740.00	76,194,682.70	76,194,682.70	32,169,057.30	70.31
Goods & Serv.						
GOG	7,500,000.00	7,500,000.00	3,125,000.00	3,125,000.00	4,375,000.00	41.67
IGF	29,079,853.00	29,079,853.00	21,189,845.69	20,102,369.00	8,977,484.00	69.13
Sub-Total	36,579,853.00	36,579,853.00	24,314,845.69	23,227,369.00	13,352,484.00	63.50
CAPEX						
GOG	51,030,173.00	51,030,173.00	30,618,103.00	30,618,103.00	20,412,070.00	60
IGF	8,624,074.00	8,624,074.00	4,265,458.00	3,504,666.81	5,119,407.19	40.64
Sub-Total	17,092,690.62	17,092,690.62	12,150,694.09	10,067,500.00	7,025,190.62	58.90
GRAND TOTAL	204,597,840.00	204,597,840.00	135,393,089.39	133,544,821.51	71,053,018.49	65.27

SUMMARY OF 2025 EXPENDITURE BY BUDGET PROGRAMMES

Expenditure by Budget Programme	2025				
	Approved Budget	Revised Budget	Released Budget	Actual Expenditure as of 30th September 2025)	% UTILIZED
	GHC	GHC	GHC	GHC	GHC
Management & Administration	37,077,786.51	37,077,786.51	21,684,296.16	21,273,202.53	57.37
Tourism Product Development	17,286,997.71	17,286,997.71	12,145,625.77	11,830,422.60	68.44
Tourism Research and Marketing	15,126,123.00	15,126,123.00	10,627,422.55	10,368,628.40	68.55
Tourism Quality Assurance	14,139,016.52	14,139,016.52	9,437,184.66	9,174,007.74	64.88
Culture, Creative Arts and Heritage Management Programme	120,967,916.25	120,967,916.25	81,498,560.24	80,898,560.24	66.88
TOTAL	204,597,839.99	204,597,839.99	135,393,089.38	133,544,821.51	65.27

2025 BUDGET ESTIMATES BY ECONOMIC CLASSIFICATION AND FUND SOURCES

NO.	FUND SOURCES	EXPENDITURE ITEM			GRAND TOTAL
		COMPENSATION	GOODS AND SERVICES	CAPEX	
1	GOG	108,363,740.00	7,500,000.00	51,030,173.00	166,893,913.00
2	IGF	-	29,079,853.00	8,624,074.00	37,703,927.00
3	DONOR PARTNER	-	-	-	-
	ALLOCATION TOTAL	108,363,740.00	36,579,853.00	59,654,247.00	204,597,840.00



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
Total Programme	255,127,941	254,099,353	254,099,353	254,099,353
01601 - Management and Administration	61,627,635	61,627,635	61,627,635	61,627,635
01601001 - General Administration	61,477,635	61,477,635	61,477,635	61,477,635
21 - Compensation of Employees [GFS]	18,572,471	18,572,471	18,572,471	18,572,471
22 - Use of Goods and Services	11,653,944	11,653,944	11,653,944	11,653,944
31 - Non financial assets	31,251,220	31,251,220	31,251,220	31,251,220
01601002 - Finance	150,000	150,000	150,000	150,000
22 - Use of Goods and Services	150,000	150,000	150,000	150,000
01602 - Tourism Product Development	14,086,094	14,086,094	14,086,094	14,086,094
01602000 - Tourism Sites Development	14,086,094	14,086,094	14,086,094	14,086,094
21 - Compensation of Employees [GFS]	5,866,094	5,866,094	5,866,094	5,866,094
22 - Use of Goods and Services	5,850,000	5,850,000	5,850,000	5,850,000
31 - Non financial assets	2,370,000	2,370,000	2,370,000	2,370,000
01603 - Tourism Research and Marketing	15,075,543	15,075,543	15,075,543	15,075,543
01603000 - Tourism Sites Marketing	15,075,543	15,075,543	15,075,543	15,075,543
21 - Compensation of Employees [GFS]	5,905,543	5,905,543	5,905,543	5,905,543
22 - Use of Goods and Services	6,700,000	6,700,000	6,700,000	6,700,000
31 - Non financial assets	2,470,000	2,470,000	2,470,000	2,470,000
01604 - Tourism Facilities Monitoring	21,624,187	21,624,187	21,624,187	21,624,187
01604000 - Tourism Facilities Monitoring	21,624,187	21,624,187	21,624,187	21,624,187
21 - Compensation of Employees [GFS]	7,797,992	7,797,992	7,797,992	7,797,992
22 - Use of Goods and Services	9,466,335	9,466,335	9,466,335	9,466,335
31 - Non financial assets	4,359,860	4,359,860	4,359,860	4,359,860



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01605 - Culture, Creative Arts and Heritage Management	142,714,482	141,685,894	141,685,894	141,685,894
01605001 - Cultural Development	50,328,768	50,328,768	50,328,768	50,328,768
21 - Compensation of Employees [GFS]	48,453,478	48,453,478	48,453,478	48,453,478
22 - Use of Goods and Services	1,685,174	1,685,174	1,685,174	1,685,174
31 - Non financial assets	190,116	190,116	190,116	190,116
01605002 - Promotion of Art and Culture	57,229,605	56,201,017	56,201,017	56,201,017
21 - Compensation of Employees [GFS]	12,167,092	11,444,788	11,444,788	11,444,788
22 - Use of Goods and Services	44,159,228	43,895,460	43,895,460	43,895,460
31 - Non financial assets	903,285	860,769	860,769	860,769
01605003 - Research and Preservation of Culture	35,156,109	35,156,109	35,156,109	35,156,109
21 - Compensation of Employees [GFS]	19,694,938	19,694,938	19,694,938	19,694,938
22 - Use of Goods and Services	11,025,235	11,025,235	11,025,235	11,025,235
27 - Social benefits [GFS]	87,000	87,000	87,000	87,000
31 - Non financial assets	4,348,936	4,348,936	4,348,936	4,348,936

PART B: BUDGET PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

1. Budget Programme Objective

To provide overall management of the Ministry per the National Policy Framework for the development and promotion of the tourism, culture and creative arts sector.

2. Budget Programme Description

The main operations of the Ministry are to:

- Develop and manage a comprehensive annual plan and a budget for the Ministry
- Implement training programmes to upgrade the skills of staff for effective delivery in areas such as quality assurance, marketing and research, tourism policy, product development, management, administration and revenue generation.
- Conduct a logistic needs assessment to procure goods, and services and undertake works to enhance service delivery.
- Ensure the development, implementation, monitoring and evaluation of the tourism, culture and creative arts policies.



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01601 - Management and Administration	61,627,635	61,627,635	61,627,635	61,627,635
01601001 - General Administration	61,477,635	61,477,635	61,477,635	61,477,635
21 - Compensation of Employees [GFS]	18,572,471	18,572,471	18,572,471	18,572,471
22 - Use of Goods and Services	11,653,944	11,653,944	11,653,944	11,653,944
31 - Non financial assets	31,251,220	31,251,220	31,251,220	31,251,220
01601002 - Finance	150,000	150,000	150,000	150,000
22 - Use of Goods and Services	150,000	150,000	150,000	150,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.1: General Administration

1. Budget Sub-Programme Objective

To effectively coordinate the activities of the Ministry and its Agencies.

2. Budget Sub-Programme Description

This sub-Programme looks at coordinating the operations of the Ministry and its Agencies through the Office of the Chief Director by:

- Issuing directives that are consistent with the policy direction of the Ministry
- Facilitating the provision of logistics (e.g. procurement, transport etc.) for the smooth running of the Ministry and its Agencies
- Provision of General Administration services and internal management of the organization
- Managing the properties of the Ministry and its Agencies (i.e. the Ministry plans and administers the maintenance of properties, manages lease agreements, etc.)
- Ensuring the delivery of Programme outputs and outcomes
- Organizing the United Nations World Tourism Organisation (UNWTO) Day.
- Planning and organizing special events such as Paragliding, and PANAFEST / Emancipation Day celebrations in collaboration with its Agencies

A total number of Sixty (60) members of staff within the Sector are responsible for the delivery of this sub-Programme, which is funded by GoG and IGF.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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				Projections			
		2023		2024		Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
		Target	Actual Performance.	Target	Actual Performance.				
Response to correspondence	Response	Three working days	Three working days	Three working days	Three working days	Three working days	Three working days	Three working days	Three working days
Organise management meetings	Management meetings held	Twice a month	Twice a month	Twice a month	Twice a month	Twice a month	Twice a month	Twice a month	Twice a month
Liaison between Public and private sectors and other Agencies.	Sector/ Agencies meetings held	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Updates of assets register.	Updated by	End of quarter	End of quarter	End of quarter	End of quarter	End of quarter	End of quarter	End of quarter	End of quarter
Development of procurement plan	Developed by	End of first quarter	End of first quarter	End of first quarter	End of first quarter	End of first quarter	End of first quarter	End of first quarter	End of first quarter

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects (Investment)
Internal management of the organisation	Acquisition of Immovable and Movable Assets



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01601001 - General Administration	61,477,635	61,477,635	61,477,635	61,477,635
21 - Compensation of Employees [GFS]	18,572,471	18,572,471	18,572,471	18,572,471
22 - Use of Goods and Services	11,653,944	11,653,944	11,653,944	11,653,944
31 - Non financial assets	31,251,220	31,251,220	31,251,220	31,251,220

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.2: Finance

1. Budget Sub-Programme Objectives

- To mobilize and manage funds as well as report on expenditures

2. Budget Sub-Programme Description

This sub Programme considers the financial management practices of the Ministry. The operations include:

- Identifying other revenue streams apart from GOG
- Strengthening revenue generation machinery
- Ensuring compliance with accounting procedures and timely reporting
- Maintaining proper accounting records
- Preparation of cash-flow statements and final accounts

A total number of nine (9) members of staff within the Sector are responsible for the delivery of this sub-programme, which is funded by GoG.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Preparation of financial reports	Completed by	15 days after the end of every quarter	15 days after the end of every quarter	15 days after the end of every quarter	15 days after the end of every quarter	15 days after the end of every quarter	15 days after the end of every quarter
Responding to audit reports/queries	Completed by	30 days after receipt of the report	30 days after receipt of the report	30 days after receipt of the report	30 days after receipt of the report	30 days after receipt of the report	30 days after receipt of the report
Payment to contractors and suppliers	Completed by	90 days after receipt of the invoice	90 days after receipt of the invoice	90 days after receipt of the invoice	90 days after receipt of the invoice	90 days after receipt of the invoice	90 days after receipt of the invoice

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects (Investment)
Internal management of the organization	No Projects
Local and international affiliations	



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01601002 - Finance	150,000	150,000	150,000	150,000
22 - Use of Goods and Services	150,000	150,000	150,000	150,000

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.3: Human Resource

1. Budget Sub-Programme Objective

To facilitate the recruitment, placement and improve the capacity of employees for the implementation of plans and Programmes.

2. Budget Sub-Programme Description

This Sub- Programme considers the Human Resource Management practices of the Ministry Key operations to be undertaken include:

- Ensuring adequate human resources to enhance the delivery of management services in line with the sector's strategic plan.
- Developing requisite manpower for the implementation of Programmes
- Organizing training and developing Programmes to improve the efficiency of the sector and its Agencies.
- Building the Capacity of staff through programmes, training, workshops and collation of the sector HR data

A total number of seven (7) members of staff within the Sector are responsible for the delivery of this sub-Programme, which is funded by GoG.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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	The base year (Past Years)		Budget Year 2025	Projections		
		2023	2024		2026	2027	2028
Manpower skills development	Organize a Scheme of Service Training for 60 staff.	35	40	50	55	60	70
	Competency-based training for 90 staff at the end of 2027	20	40	50	60	70	90
Recruitment, Placement and Promotions	Recruitment and placement of 30 staff by end of 2027	10	20	20	20	30	30
	Promotion interviews held for 60 staff by the end of 2027	10	20	30	40	50	60
Personnel and Staff Management	Assessment of 150 Staff through the use of the Staff Appraisal system.	80	110	100	120	150	150

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects (Investment)
Health Screening programmes organised for the benefit of staff at the Ministry	No Projects
Personnel and staff Management	
Manpower Skills Development	
Human Resource Database Management	



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.4: Policy, Planning, Budgeting, Monitoring and Evaluation (PPME)

1. Budget Sub-Programme Objective

To manage policy developments and sector plan implementation

2. Budget Sub-Programme Description

The sub-Programme is responsible for:

- Determining, implementing and monitoring the application of Tourism, Arts and Culture policies which cover both Public and Private sector delivery.
- Conducting routine inspections of tourism plants to ensure quality standards.
- Ensuring the routine updating of the Tourism, Arts and Culture sector strategic plan
- Preparing the annual budget for the sector in line with the strategic plan
- Identifying and monitoring the contribution that the private sector makes to Tourism, Arts and Culture.
- Granting licenses to new tourism plants (hotels, restaurants etc.)
- Signing of International conventions and agreements.
- Managing the budget approved by parliament and ensuring that each Programme uses the budget resources per their mandate.
- Ensuring budgetary control and management of assets, liabilities, revenue and expenditures
- Preparation and submission of Annual Budget Performance Reports
- Initiating Budget Releases Processes and finalizing the 2021 Budget
- Ensuring an efficient implementation of Policies, Programmes and Projects as well as Monitoring and Evaluating to ensure improved service delivery of activities.

A total number of twelve (12) members of staff within the Sector are responsible for the delivery of this sub-Programme, which is funded by GoG.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Preparation of Annual Action Plan for the sector	Collation of Sector Action plans to be completed before	31 st August	31 st August	31 st August	31 st August	31 st August	31 st August
Preparation and collation of the annual budget for the sector	Completed by	31 st August	31 st August	31 st August	31 st August	31 st August	31 st August
Implementation of Budget for the fiscal year through the use of the GiFMIS system	Processing of GoG releases for the sector	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Policies reviewed and developed	Number of policies reviewed by	2	2	10	10	10	10
	Number of policies developed by	1	1	3	3	3	3
Sector plans developed and reviewed.	Completed before	Annual budget	Annual budget	Annual budget	Annual budget	Annual budget	Annual budget
Programmes and projects monitored	Number of site visits	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Sector monitoring plan review	Completed before	31 st December	31 st December	31 st December	31 st December	31 st December	31 st December

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects (Investment)
Planning and Policy Formulation	No Projects
Management and Monitoring Policies, Programmes and Projects	
Legal and Administrative Framework Reviews	
Budget Preparation Activities	
Ensuring effective Implementation of the Budget	



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

SUB-PROGRAMME 1.5: Statistics, Research, Information and Public Relations

1. Budget Sub-Programme Objective

To research sector issues to guide efficient policy work, present reliable statistics for decision-making and communicate sector issues effectively to stakeholders and the public.

2. Budget Sub-Programme Description

- Conduct research, censuses and surveys to inform management on sector-relevant issues
- Provide reliable statistics to guide effective planning, implementation, monitoring, evaluation and reviews of policies and programmes.
- Manage information systems and processes to support policy work and programme implementation.
- Communicate sector issues effectively to stakeholders and the general public.
- Provides feedback on relevant sector issues to stakeholders and the general public
- Manage records and library facilities to maintain institutional memory
- Manages the Ministry's websites and ICT systems to disseminate sector information to the general public
- Prepare publications for dissemination of sector issues.
- Reviewing Research Papers for the Tourism, Arts and Culture sector

This sub-programme engages thirty-three (33) members of staff and it is funded by GoG and IGF sources.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Periodic bulletins prepared and published	Number of bulletins printed and distributed	8,000	10,000	12,000	14,000	16,000	16,000
Establish good public relations	Number of engagements with the Press	15	16	20	22	26	26
	No. of Website views	2 million	3 million	4 million	5 million	6 million	6 million
	No. of Participations in Regional/ National Policy Fairs	12	20	30	40	45	45
	No. of meetings with Governing Councils /Boards	4	4	4	4	4	4
	No. of Regional Tours by the Minister	12	15	16	18	20	20

Main Outputs	Output Indicator	Past Years		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
	No. of meetings with Heads of Agencies under the Ministry	15	15	15	15	15	15
	No. of management databases Established	4	4	4	6	6	6
Conduct impact assessment of the Sector's Programmes and Projects	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted	Impact assessment of the Sector's Programmes and Projects conducted

4. Budget Sub-Programme Operations and Projects

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

Operations	Projects
Conduct research, Censuses and Surveys	No projects to be implemented
Provide reliable statistics on the sector.	
Prepare and publish sector bulletins.	
Participate in National and Regional Policy Fair	
Engage management and staff.	
Engage with inter-Ministerial and Advisory Bodies.	
Engage with the Press to manage public profile.	
Develop and maintain a reliable ICT system and processes.	



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

BUDGET PROGRAMME SUMMARY

PROGRAMME 2: TOURISM PRODUCT DEVELOPMENT

1. Budget Programme Objective

- Diversify and expand the tourism industry for economic development.

2. Budget Programme Description

The Product Development Programme works with the Tourism industry to facilitate the development of tourist attractions (i.e. Cultural, Historical, Natural and events) and link these with appropriate infrastructure (transport, accommodation, interpretation) and visitor facilities. High-quality, diverse, complementary and well serviced Tourism plants and attractions are essential for tourists to lengthen their stay in Ghana and to increase their spending. This will maximize the benefits of tourism for both the national and local economies.

The Programme is delivered through collaboration with relevant stakeholders (i.e. MDAs, MMDAs, and the private sector) to provide the necessary infrastructure (roads, airports, ICT facilities, water, electricity) and visitor facilities (accommodation, rest stops, restaurants, entertainment venues, tourist transport, etc.) to enhance the tourist experience.

The National Tourism Development Plan for Ghana (2013-2027) and the Tourism Sector Medium Term Development Plan (2023-2026) identify key attractions in the country for promotion and development. The Ministry collaborates with MMDAs to incorporate tourism development in their District Medium Term plans and budgets.

In respect of new or emerging attractions, the Ministry will work with MMDAs and the private operators at the local level to: Assess the marketability of the attraction and identify the infrastructure and superstructure gaps. To promote tourism investment to improve the tourist experience. To prepare schemes for the overall development of the attraction; and, Maintaining a register of all tourist attractions and identify synergies and linkages between them (e.g. help them to identify viable tourism circuits). Facilitating cooperation between all stakeholders – the Metropolitan, Municipal & District Assemblies (MMDAs), attraction operators, infrastructure providers, local businesses, and investors/financiers.

Developing and re-developing some tourist sites within 2021 and beyond such as; Aburi Botanical Gardens Re-development, Construction of a Gold Museum, Tetteh Quashie Cocoa Farm and Museum Projects.

The Programme is funded mainly through GoG Budget allocations as well as the Tourism Development Fund and Development Partners. The Ministry of Tourism, Arts and Culture facilitates Product Development through its Project Unit. The Ghana Tourism Authority (GTA) in each Region provides facilitation through its business development department. GTA also has assigned District Desk Officers who provide the same services at the district level.

The Ministry's ability to deliver on the Programme largely depends on the preparedness of our key stakeholders and the availability of funds.

A total number of Two Hundred and Fifty (250) members of staff within the Sector are responsible for the delivery of this sub-programme, which is funded by GoG and IGF

3. Budget Programme Results Statement

The table indicates the main outputs, 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 YEAR		PROJECTIONS			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Tourism Infrastructure Developed	Number of Receptive facilities developed	4	8	10	12	14	16
	Number of tourism signage provided	55	60	65	70	80	90
Tourism awareness created	Number of sensitization Programmes organized	55	65	75	85	95	100
	Number of advisory services provided	300	350	400	450	500	550

4. Budget Operations and Projects

The table lists the main Operations and projects to be undertaken by the Programme.

OPERATIONS	PROJECTS (INVESTMENTS)
Internal Management of the Organization.	Maintenance, Rehabilitation, Refurbishment and Upgrading of Existing Assets.
Management and Monitoring Policies, Programmes and Projects.	Computer Hardware and Accessories.
Internal Management of the Organization.	Acquisition of Immovable and Movable assets.
Skills Development for Hospitality Industry	Development and Management of Hospitality Industry.
	Acquisition of Immovable and Movable assets.



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01602 - Tourism Product Development	14,086,094	14,086,094	14,086,094	14,086,094
01602000 - Tourism Sites Development	14,086,094	14,086,094	14,086,094	14,086,094
21 - Compensation of Employees [GFS]	5,866,094	5,866,094	5,866,094	5,866,094
22 - Use of Goods and Services	5,850,000	5,850,000	5,850,000	5,850,000
31 - Non financial assets	2,370,000	2,370,000	2,370,000	2,370,000

BUDGET PROGRAMME SUMMARY

PROGRAMME 3: TOURISM RESEARCH AND MARKETING

1. Budget Programme Objective

- Research on sustainable development and promotion of tourism, arts and culture industry.

2. Budget Programme Description

The Ministry intends to increase both domestic and foreign visitors, tourism facilities and services to make them internationally competitive.

The Ministry supports its marketing functions with significant tourism research. Tourism development relies heavily upon the availability of relevant and reliable data. This enables policy makers, planners, potential investors, tour operators, and tourists themselves, to make informed decisions.

In Ghana, there is a low appreciation of international and domestic tourism potentials within the tourism industry. Too little is known about tourists who visit Ghana, what they are seeking, how much they spend, what their needs and expectations are, how they rate their experiences, what attractions and activities are doing well and why, how many repeat visits occur, how profitable the various tourism enterprises are and why, what the costs and benefits of tourism etc. This lack of information has negatively affected the ability to market and promote Ghana as a preferred tourism destination as well as an attractive investment opportunity.

To address this weakness, the Programme is in the process of establishing tourism research and management information systems for all the themes and at all levels (National, Regional and District) and is systematically collecting industrial data. It researches international best practices for tourism and development, sets and implements minimum sector information standards and guidelines, coordinates various information sources, promotes the commercialization of available information and ensures the availability of information about products and services.

Key research operations undertaken include the following: conduct surveys, analysis and compilation of tourism statistics, maintain a watching brief on world tourism travel trends, maintain a research library; and produce publications including the compendium of tourism statistics and directory.

A total number of Fifty-five (55) members of staff within the sector are responsible for the delivery of this sub-programme, which is funded by GoG and IGF.

3. Budget Programme Results Statement

The table indicates the main outputs, 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 YEAR		PROJECTIONS			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Ghana promoted as the preferred tourist destination in Africa	Number of fairs participated in: International	3	11	15	20	25	26
	Number of fairs participated in: Local	3	5	8	11	14	15
	Number of tourist arrivals	494,665	692,531	969,543	1,454,315	1,745,178	1,845,278
	Tourist receipts (USD billion)	0.539	0.755	1.057	1.585	1.902	2.405
	No. of Tourist Arrivals: Domestic	353,087	428,087	500,000	575,000	600,000	700,000
	Number of special events organized	7	10	14	20	25	27
	Number of tourism external promotion offices established	-	1	2	2	3	4
	Number of adverts placed in the international media	3	6	7	9	9	10
	Number of website hits from generating and existing media	700,000	800,000	900,000	1,000,000	1,050,000	1,060,000
	Number of interactive tourism-related websites (MDA)	7	8	9	10	10	11

Source: *Total arrivals for travellers who entered Ghana collated by Ghana Immigration Service issued as proxy estimates for the international tourist arrivals.

4. Budget Operations and Projects

The table lists the main Operations and projects to be undertaken by the Programme.

OPERATIONS	PROJECTS (INVESTMENTS)
Developed and Promotion of Tourism Potential	Development and Management of Tourist sites
Software acquisition and development	Development and Promotion of Tourism Potentials
Internal Management of the organization	Development and management of Hospitality Industry
Planning and Policy Formulation	Development and management of Tourist sites



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01603 - Tourism Research and Marketing	15,075,543	15,075,543	15,075,543	15,075,543
01603000 - Tourism Sites Marketing	15,075,543	15,075,543	15,075,543	15,075,543
21 - Compensation of Employees [GFS]	5,905,543	5,905,543	5,905,543	5,905,543
22 - Use of Goods and Services	6,700,000	6,700,000	6,700,000	6,700,000
31 - Non financial assets	2,470,000	2,470,000	2,470,000	2,470,000

BUDGET PROGRAMME SUMMARY

PROGRAMME 4: TOURISM QUALITY ASSURANCE

1. Budget Programme Objective

To promote competitive and quality service delivery in the tourism, arts and culture industry

2. Budget Programme Description

The Quality Assurance Programme regulates and monitors compliance to ensure quality service standards in the tourism industry and increase tourist satisfaction and spending.

The Programme is delivered through; developing, reviewing, and updating industry regulations, classifications, registration and licensing of attractions and tourism infrastructure operators, routine inspections and capacity-building Programmes for hospitality service providers.

The focus of this budget programme is to ensure the implementation of the legislation and regulations of the Tourism Act (Act 817 of 2011), as well as to ensure the continuation of Inspection and licensing of tourism plants, conduct a Tourism resource audit of the District Tourism Offices (Northern, Ashanti, Bono, Ahafo, Eastern and Volta Regions).

The establishment of a well-equipped library and computer clinic for educational and research purposes, development of training manuals, brochures, newsletters and flyers designing and production of school uniform and school cloth, engage in publicity drive through newspapers, radio, television, forums, blogs and other social media for continuous enrolment.

It also establishes the conditions for suspension and cancellation of license or registration certificate and penalties for violation of regulations and procedures, promoting, sensitising and encouraging the application of international standards to all tourism enterprises (not only to the accommodation sector).

By undertaking routine inspections by experienced and well-trained staff, encouraging, and assisting where necessary, all local and foreign investors to conform to local industry standards while ensuring that standards and their related costs do not act as barriers to entry into the tourism industry.

Encouraging all establishments, particularly smaller establishments, to upgrade their standards of service, promoting legislation that stimulates competition in the airlines, which should allow for in-bound scheduled and charter flights as a means to reduce airfares.

Encouraging and enhancing the range, quality and accessibility of different transportation options to visitors through consultation and facilitation, organising capacity-building Programmes for hospitality service providers.

The Ministry and its Agencies are responsible for delivering this Programme.

A Total number of One Hundred and Twenty (120) members of staff are engaged under this Programme.

3. Budget Programme Results Statement

The table indicates the main outputs, 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 YEAR		PROJECTIONS			
		2022	2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027
Tourism enterprises inspected	Number of Tourism enterprises inspected	14,964	15,000	16,000	17,0/00	18,000	
Tourism enterprises licensed	Number of Tourism enterprises licensed	10,083	11,091	12,200	13,420	14,762	
Staff development towards the personal and professional growth of Teaching staff.	Number of Teaching staff trained:	9	12	14	16	20	
Staff development towards the personal and professional growth of Non-Teaching staff	Number of Non-teaching staff trained:	16	18	20	22	24	

MAIN OUTPUTS	OUTPUT INDICATOR	PAST YEAR		PROJECTIONS			
		2022	2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027
Organise Meetings with stakeholders	Number of meetings held	Twice every quarter	Twice every quarter	Twice every quarter	Twice every quarter	Twice every quarter	
Orientation Programme for fresh student	Number of Orientations held	2	2	2	2	2	2
Robust publicity drive towards enrolment (sharing of flyers, media soiree, social media and press briefings) on the operations of HOTCATT.	Number of programmes organised	Once every month	Once every month	Once every month	Once every month	Once every month	Once every month

4. Budget Operations and Projects

The table lists the main Operations and projects to be undertaken by the Programme.

Operations	Projects (Investment)
Internal Management of the Organisation	Maintenance, Rehabilitation, Refurbishment and Upgrading of Existing Assets
Management and Monitoring Policies, Programmes and Projects	Computer Hardware and Accessories
Internal Management of the Organisation	Acquisition of Immovable and Movable assets
Skills Development for Hospitality Industry	Development and Management of Hospitality Industry
	Acquisition of Immovable and Movable assets



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01604 - Tourism Facilities Monitoring	21,624,187	21,624,187	21,624,187	21,624,187
01604000 - Tourism Facilities Monitoring	21,624,187	21,624,187	21,624,187	21,624,187
21 - Compensation of Employees [GFS]	7,797,992	7,797,992	7,797,992	7,797,992
22 - Use of Goods and Services	9,466,335	9,466,335	9,466,335	9,466,335
31 - Non financial assets	4,359,860	4,359,860	4,359,860	4,359,860

BUDGET PROGRAMME SUMMARY

PROGRAMME 5: CULTURE, CREATIVE ARTS AND HERITAGE MANAGEMENT

1. Budget Programme Objective

Harness Arts and Culture for National development.

2. Budget Programme Description

The Programme seeks to achieve the overall development and promotion of Ghana's Culture, and Heritage Assets as capital to accelerate poverty reduction, create wealth and impact National Development.

Ghana's tourism prospects are over 70% culture and the Agencies and organizations under this Programme, brand Ghana's cultural heritage as a veritable asset to attract foreign and local visitors, which contributes immensely to economic growth.

The Programme is delivered mainly through the following:

- Harnessing, developing, promoting, presenting, preserving and conserving Ghana's cultural heritage and assets
- Organising Black History Month to promote the cherished ideas and ideals of Dr. W. E. B. Dubois and his undying concept of Pan-Africanism.
- Developing, promoting, preserving, presenting and conserving Ghana's folklore through seminars, conferences, workshops and publications.
- Permanent exhibitions, and provision of museum and library services to preserve the memory and the cherished ideas and ideals of Dr Nkrumah and his concept of nationalism and Pan-Africanism.
- Permanent exhibitions, museum services and the presentation of Ghana's material cultural heritage, inter alia, forts, castles, antiquities, mausoleums etc.
- Research, documentation, publication and the collective development of Ghanaian languages to promote mass communication for economic growth.
- Holistic development and promotion of Ghana's Creative arts through music, dance, drama, handicrafts, etc. and the provision of cultural infrastructure for performances.
- Research, documentation, presentation and promotion of Ghanaian and Pan-African culture through literary texts and publications.

The Programme is delivered by the following Agencies and Organisations:

- National Commission on Culture and the Ten (10) Regional Centres for National Culture
- Creative Arts Agency
- Bureau of Ghana Languages
- National Theatre of Ghana and Resident Performance Troupes
 - National Drama Company (Abibigromma Theatre Company)
 - National Dance Company (Ghana Dance Ensemble)
 - National Symphony Orchestra
- W. E. B. Dubois Memorial Centre for Pan African Culture
- National Folklore Board
- Ghana Museums and Monuments Board
- Kwame Nkrumah Memorial Park
- Pan African Writers Association.
- National Film Authority

The Programme is funded primarily by the Government of Ghana with some supplementary funding from other Development Partners (UNESCO, JICA and EU).

The major stakeholders are mainly artistic groups and associations, tourists who are on pilgrimage to culture and heritage sites, mobile telephone operatives and companies, manufacturing industries and the larger civil society groups and Organisations.

The key issues/challenges include logistic constraints (machinery, equipment, transport, etc.), poor packaging and labelling, and incomplete and abandoned cultural infrastructure in the regions.

There is also, inadequate budgetary allocation from the Government of Ghana and limited financial inflows from our Development Partners. This has affected service delivery and the effectiveness in the overall performance of the Agencies and Organisations involved in the implementation process.

This Programme engages Thousand, Hundred and Fifty-Six (1,156) members of staff and is funded by GoG and IGF sources.

A Total number of One Hundred and Fifty (150) members of staff are engaged under this Programme.

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 5: CULTURE, CREATIVE ARTS AND HERITAGE MANAGEMENT

SUB-PROGRAMME 5.1: Cultural Development

1. Budget Sub-Programme Objective

Preserve National culture for wealth creation.

2. Budget Sub-Programme Description

The sub-Programme seeks to develop our cultural assets and resources in a holistic perspective to accelerate wealth creation and poverty reduction. It takes cognizance of our National and Regional peculiarities to create sustainable and suitable marketing avenues for our cultural industries. It also entails the management, promotion, preservation and presentation of a humane national culture as an asset and a capital for the overall development of Ghana. This serves as the core mandate of the National Commission on Culture and all the sixteen (16) Regional Centers for National Culture.

The sub-programme is delivered by integrating culture and development into all relevant aspects of National Development Planning processes aimed at accelerating poverty reduction, wealth creation and growth. This is done through the implementation of the Cultural Policy of Ghana, development of Cultural Heritage, development of Cultural/ Historic Sites, enlistment of Historic Sites as World Heritage Sites, Organisation of Seminars and Workshops on: Culture and Development Investment Promotion for products of Ghanaian Creative Industry, Intellectual Property Rights, Cultural Integration, Creation of spaces for exhibitions, Development and completion of fully functional Centres for National Culture, Training of Cultural Officers and Artists, Research and Documentation

This sub-programme is funded primarily by the Government of Ghana and other Development Partners. The major stakeholders are artistic groups and organizations, chiefs, policy makers, academicians and the larger civil society.

Considering the robust and stocky nature of the sub-programme, the government's budgetary allocation to the implementing agencies and key stakeholders has never been adequate. Supplementary funding occasionally comes from Development Partners.

The key issues/challenges have been insufficient human resources, logistic constraints (lack of machinery and equipment), and incomplete and abandoned cultural infrastructure in the regions.

Eight Hundred and Twenty (820) members of staff are engaged under this sub-Programme.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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 Output	Output Indicators	Base Year (Past Year)		Budget Year 2025	Projections		
		2023	2024		2026	2027	2028
Cultural Exchange Programmes Organized to promote Ghanaian Culture and the Creative Industry	Number of Exchange Programmes	11	13	14	15	16	
	Number of Artistes/Artists	300	20,000	12,000	15,000	17,000	
Key Stakeholders and the Youth in Cultural Industry trained	Number of Programmes	17	17	17	17	17	
	Number of Beneficiaries	4,800	14,400	11,500	18,800	25,000	
Ghana Culture Development Indicator Suite was established for Culture/Creative Industries.	Number of Culture/Creative Industries visited	920	1,150	2,300	2,500	2700	
	Net Income generated	-	218m	130.9m	140.1m	150.1m	
	Jobs created	-	67,000	73,000	79,000	85,000	
Visual Arts Exhibition - Traditional Food Fairs, Craft Bazaar and Fine Arts organized.	Number of Exhibitions	160	255	327	451	550	
Performing Arts Programmes - Music, Dance, Baajo, Anokyekrom organized	Number of Performances	857	610	715	820	950	
NCC Newsletter/Magazine produced for awareness creation for Culture/Creative	Number of copies produced	-	2,700	3000	3200	3500	
SHS Drama Festivals organized	Number of Festivals organized	16	17	16	17	20	
	Number of Participating Schools	185	190	195	200	210	

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 Cultural Heritages in all 10 Regions	Maintenance, Rehabilitation, and Refurbishment of existing assets
Organise Regional SHS Drama Festival	Development and Management of Cultural Heritage



2.6 Budget by Chart of Account

6.0- Programme, Sub-Programme and Natural Account Summary

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01605 - Culture, Creative Arts and Heritage Management	142,714,482	141,685,894	141,685,894	141,685,894
01605001 - Cultural Development	50,328,768	50,328,768	50,328,768	50,328,768
21 - Compensation of Employees [GFS]	48,453,478	48,453,478	48,453,478	48,453,478
22 - Use of Goods and Services	1,685,174	1,685,174	1,685,174	1,685,174
31 - Non financial assets	190,116	190,116	190,116	190,116
01605002 - Promotion of Art and Culture	57,229,605	56,201,017	56,201,017	56,201,017
21 - Compensation of Employees [GFS]	12,167,092	11,444,788	11,444,788	11,444,788
22 - Use of Goods and Services	44,159,228	43,895,460	43,895,460	43,895,460
31 - Non financial assets	903,285	860,769	860,769	860,769
01605003 - Research and Preservation of Culture	35,156,109	35,156,109	35,156,109	35,156,109
21 - Compensation of Employees [GFS]	19,694,938	19,694,938	19,694,938	19,694,938
22 - Use of Goods and Services	11,025,235	11,025,235	11,025,235	11,025,235
27 - Social benefits [GFS]	87,000	87,000	87,000	87,000
31 - Non financial assets	4,348,936	4,348,936	4,348,936	4,348,936

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 5: CULTURE, CREATIVE ARTS AND HERITAGE MANAGEMENT

SUB-PROGRAMME 5.2: Promotion of Arts and Culture

1. Budget Sub-Programme Objective

Promote sustainable Arts and Culture.

2. Budget Sub-Programme Description

The operations of this sub-Programme are undertaken by the National Theatre of Ghana and its Agencies including; the National Symphony Orchestra (NSO), Abibigromma, Ghana Dance Ensemble, National Film Authority and Creative Arts Agency.

The NSO under this Programme promotes art music education and performances to the general public and showcases the impact of art music in the areas of job creation for the youth, promotion of national unity and political stability for national development.

The operations include a collection of historical data from various ethnic groups in the various regions for orchestration to build new repertoire, perform concerts to the public at the regional levels, and exchange art music Programmes with schools and other stakeholders.

Abibigromma under this sub-Programme is a drama company that seeks to inform, educate and entertain corporate institutions, schools (second cycle), the general public and the outside world on the cultural heritage of Ghana through Drama, Dance and Music performances.

To achieve these objectives, the Company

- Organises Cultural performances to educate, inform and entertain students on their literature books such as "In the Chest of a Woman". This is done by stage drama, visiting the schools and conducting drama performances.
- Performs sketches on new products to be launched on the market for corporate organisations.
- Organises and performs sketches (documentary- drama) on the outbreak of Cholera, Malaria, HIV/AIDS, Ebola, Elections, Child Trafficking and Labour among others.
- Organises Ghanaian traditional theatre and drama workshops for professional dramatists/artistes to improve production quality.
- Organise awareness creation seminars on Ghanaian traditional theatre and drama.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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.

The National Theatre of Ghana under this Programme seeks to design and market Programmes such as Concert Party, Fun world, Dramadotcom, Gospel Glory, Kiddafest, Theatre for Schools [TPS], etc. which are effective in the promotion of national culture as well as maintain a state- of- the- art equipment and venue rental to attract clientele.

Main Output	Output Indicators	Base Year (Past Year)		Budget Year	Projections		
		2023	2024	2025	2025	2026	2027
Inspire artistic experiences	Produce high-quality artistic works	One total theatre production	One total theatre production	One total theatre production	Two total theatre production	Two total theatre production	Two total theatre production
		3 major productions	5 major productions	7 major productions	3 major productions	5 major productions	5 major productions
	Make touring a key component of production planning	5	16	24	32	35	35
Broaden audience base	Renovate building	Complete work on cooling towers for the AC unit	Replace the air filter units for the AC unit	Complete the remaining work on the AC unit	Complete the remaining work on the AC unit	Complete the remaining work on the AC unit	Complete the remaining work on the AC unit
			Renovate the building as a whole	Renovate the building as a whole	Renovate the building as a whole	Renovate the building as a whole	Renovate the building as a whole
	Increase rentals of various performing	90	250	275	300	320	320
	Design and offer educational and outreach programs	29	40	50	60	70	70
	Promote international collaborations and cultural exchange programs	1	2	3	4	5	5

Nurture a vibrant and diverse performing arts sector	Support programs for emerging artists	1	12	12	12	12	12
	Offer workshops and , training in all aspects of the performing arts	3	10	12	15	18	18
Improve communications environment	Partner with media and other training institutions to upgrade the skills of arts journalists	one (signed an agreement with Graphic Communications to begin training)	2	3	4	5	6

3.1 GHANA DANCE ENSEMBLE

The Ghana Dance Ensemble presents performances and workshops for both the Local and International community to educate the public on the Culture of Ghana. This is achieved through the following operations:

- Creation and development of national heritage and artistic forms through research and creative experiment in the form of theatrical presentations, that is, stage performances to depict the lifestyle of a people,. “Bukom”, Ahengoro (Durbar of Chiefs) and historic presentation as in “Musu” – Saga of the Slave Trade, etc.
- Organization of workshops, teaching of dances, Collaborative Programmes with Renowned Choreographers both local and international and also among the resident troupes of the Theatre and Regional Tours to showcase what we have to others.

Participate in State Programmes (State of the Nation’s Address, Banquets & Functions of Visiting Heads of State & other Dignitaries etc.), National Festival of Arts and Culture (NAFAC), Kiddafest – a National Theatre Festival for Kids and others.

This Programme engages One Hundred and Fifty-Eight (156) members of staff and is funded by GoG and IGF sources.

Main Outputs	Output Indicator	Past Years		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Performing Arts Disciplines promoted – Orchestral Music, Theatre for Development and Traditional Dances to accelerate poverty reduction.	No. of Orchestral Performances	-	60	65	80	85	90
	No. of Drama/Theatre Performances	-	60	65	70	75	78
	No. of Traditional Dance Performances	-	60	70	80	85	87
Capacity of the youth built in the Performing Arts Disciplines – Dance, Drama and Music for sustainable livelihood and employment	No. of Dance trainees	-	160	170	180	185	185
	No. of Music trainees	-	140	145	160	165	165
	No. of Theatre/Drama trainees	-	170	180	200	205	205
National Theatre Infrastructure Improved for efficient service delivery	No. of Air conditioners acquired	-	10	5	20	20	20
	No. of Sets of Stage Lights acquired	-	2	3	2	2	2

3.2 NATIONAL FILM AUTHORITY

The Development and Classification of Film Act 935 mandates the National Film Authority to oversee, regulate and develop the Film Industry in Ghana. The ACT also provides the legal framework for the production, regulation, nurturing and

development of the Ghanaian film industry, and for the distribution, exhibition and marketing of films and related matters.

The main strategy for the next two years is to make Ghana an attractive shooting destination on the continent for foreign productions while raising the level and value of local productions to meet international standards.

A marketplace to foster potential collaborations and promote the film sector to attract investment.

Main Output	Output Indicators	Base Year (Past Year)		Budget Year 2025	2026	Projections	
		2023	2024			2027	2028
Launch Presidential Film Pitch Series. Organize pitching sessions for shortlisted participants	Match shortlisted projects with Investors and distributors to secure funding and other deals	10	15	25	30	35	40
	Train pitch series participants	-	30	40	50	60	65
Establish the NFA Wikiproject	Profile filmmakers and create Wikipedia pages	50	100	200	300	350	400
Film Classification	Sensitize broadcasters on the Film Classification Criteria. One-on-One engagements with a number of broadcasters	20	100	150	200	250	300
	Classify audio-visual content	-	300	500	700	750	800

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 Cultural Heritage	Acquisition of Immovable and movable assets
Development and Management of Cultural Heritage	Maintenance, Rehabilitation, and Refurbishment of existing assets



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01605002 - Promotion of Art and Culture	57,229,605	56,201,017	56,201,017	56,201,017
21 - Compensation of Employees [GFS]	12,167,092	11,444,788	11,444,788	11,444,788
22 - Use of Goods and Services	44,159,228	43,895,460	43,895,460	43,895,460
31 - Non financial assets	903,285	860,769	860,769	860,769

BUDGET SUB-PROGRAMME SUMMARY

PROGRAMME 5: CULTURE CREATIVE ARTS AND HERITAGE MANAGEMENT

SUB-PROGRAMME 5.3: Research and Preservation of Culture

1. Budget Sub-Programme Objectives

Research to inform arts and culture policies and Programme

2. Budget Sub-Programme Description

The sub-programme seeks to strengthen the regulatory and institutional framework for the development of National Culture through the collection, conservation and exhibition of artefacts, publishing of Ghanaian language books, and promotion of activities for the dissemination of folklore within the Republic and abroad.

This is to provide nourishment and pride in our culture to accelerate wealth creation and sustainable economic development.

The lead implementing agencies for this particular sub-programme are Kwame Nkrumah Memorial Park, The Pan African Writers' Association, National Folklore Board, Bureau of Ghana Languages, W.E.B. Du Bois Memorial Centre for Pan-African Culture and Ghana Museums and Monuments Board (GMMB) as well as other collaborating agencies such as the Ministry of Education.

The sub-programme is funded mainly by the Government of Ghana, and partially from Internally Generated Funds (IGF), and other Development Partners.

The importance of Culture in the everyday business of life of the Ghanaian cannot be overemphasized; the strengthening of cultural education in our economy will play an important role in the development of the individual's personality. Our culture is the root of our existence without which even the necessities of life cannot be provided.

3. Budget Sub-Programme Results Statement

The table indicates the main outputs, 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		Projections			
		2023	2024	Budget Year 2025	Indicative Year 2026	Indicative Year 2027	Indicative Year 2028
Cultural heritage materials collected, preserved and documented	No. of assets/items acquired (monuments)	-	2	2	2	2	2
	No. of assets/items acquired (museums)	-	2	3	3	3	3
Exhibitions and Outreach Education Programmes on material cultural heritage are organised.	No. of Exhibitions organized	-	7	8	8	8	8
	No. of Outreach Programmes organized	-	5	6	6	6	6
Ghanaian Language Books are produced for supplementary reading to promote literacy in local languages.	No. of Language in Publications	-	13	13	15	15	15
	No. of copies produced	-	5,000	7,000	10,000	10,000	10,000
	No. of copies sold	-	5,000	7,000	10,000	10,000	10,000
Memorial Lectures for Du Bois, Nkrumah, Padmore, and Africanism were organized in memory of Ghana's fallen Heroes and to promote patriotism.	No. of Lectures	-	10	10	12	14	14
	No. of International Participants	-	1,080	1,200	1,500	1,700	1,700
	No. of Participating schools and colleges	-	32	35	40	42	42

Awareness Creation Seminars on Key Stakeholders' commitments on the Use of Folklore organized	No. of Seminars	-	5	5	7	8	8
	No. of Key Stakeholders	-	70	80	100	120	120
Black History Month Celebration	Number of participants	50	300	400	400	400	400
Emancipation Day Celebration	Number of participants	200	300	300	300	300	300
African Union Day Celebration	Number of exhibitors who participated	400	400	450	500	550	550
Du Bois-Padmore-Nkrumah Memorial Lecture	Number of students who participated	300	400	400	400	400	400
Sensitization on peaceful co-existence	Reduction in the number of politically related violence	300	400	500	1,000	1,000	1,000
Awareness Creation Seminars on Key Stakeholders' commitments on the Use of Folklore organized	No. of Seminars	-	5	5	7	8	8
	No. of Key Stakeholders	-	70	80	100	120	120
Complete and Commission Some Selected	Number of Museums completed	8	10	12	14	16	17
Create new Regional Offices	Number of Office created	7	9	11	13	15	16

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 Cultural Heritage	Software acquisition and development
Research and Development	Maintenance, Rehabilitation, and Refurbishment of existing assets
Manpower skills development	Development and Management of Cultural Heritage
Local and International affiliations	Procurement of Office Supplies and Consumables
Development and Management of Cultural Heritage	Acquisition of Immovable and movable assets
Promotion of Languages	Acquisition of Immovable and movable assets
Development and Management of Cultural Heritage	Computer Hardware and Accessories
Local and International affiliations	Maintenance, Rehabilitation, and Refurbishment of existing assets
Development and Management of Cultural Heritage	Maintenance, Rehabilitation, and Refurbishment of existing assets
Development and Management of Cultural Heritage	Acquisition of Immovable and movable assets
	Computer Hardware and Accessories
	Maintenance, Rehabilitation, and Refurbishment of existing assets
	Acquisition of Immovable and movable assets



2.8. Budget by Chart of Account

8 - Sub-Programme and Natural Account

Entity: 016 - Ministry of Tourism,Culture and Creative Arts

Funding: Total Source of Funding

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

Version 1

	2026	2027	2028	2029
01605003 - Research and Preservation of Culture	35,156,109	35,156,109	35,156,109	35,156,109
21 - Compensation of Employees [GFS]	19,694,938	19,694,938	19,694,938	19,694,938
22 - Use of Goods and Services	11,025,235	11,025,235	11,025,235	11,025,235
27 - Social benefits [GFS]	87,000	87,000	87,000	87,000
31 - Non financial assets	4,348,936	4,348,936	4,348,936	4,348,936



1.6. Appropriation Bill

Summary of Expenditure by Cost Center, Economic Item and Funding

Entity: 016 - Ministry of Tourism, Culture and Creative Arts

Year: FY26 | 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	
016 - Ministry of Tourism,Culture and Creative Arts	118,457,608	57,500,000	31,030,173	206,987,781		33,276,916	14,863,244	48,140,160							255,127,941
01601 - Headquarters	12,708,777	10,000,000	31,030,173	53,738,950											53,738,950
0160101 - Finance and Administration	12,708,777	10,000,000	31,030,173	53,738,950											53,738,950
0160101001 - Admin Office	12,708,777	10,000,000	31,030,173	53,738,950											53,738,950
01602 - Ghana Tourism Authority	19,569,629	550,000		20,119,629		21,466,335	9,199,860	30,666,195							50,785,824
0160211 - Gen. Admin	19,569,629	550,000		20,119,629		21,466,335	9,199,860	30,666,195							50,785,824
0160211001 - Admin Office	19,569,629	550,000		20,119,629		21,466,335	9,199,860	30,666,195							50,785,824
01603 - HOTCAIT	1,877,713	700,000		2,577,713		155,250	155,250	310,500							2,888,213
0160301 - Headquarters	1,877,713	700,000		2,577,713		155,250	155,250	310,500							2,888,213
0160301001 - Admin Office	1,877,713	700,000		2,577,713		155,250	155,250	310,500							2,888,213
01604 - National Commission on Culture	48,468,478	1,400,000		49,868,478		285,174	190,116	475,290							50,343,768
0160401 - General Administration	3,574,982	1,000,000		4,574,982											4,574,982
0160401001 - Admin Office	3,574,982	1,000,000		4,574,982											4,574,982
0160402 - Greater Accra Region	5,068,386	20,000		5,088,386		65,711	50,000	115,711							5,204,097
0160402001 - Greater Accra Regional Office	5,068,386	20,000		5,088,386		65,711	50,000	115,711							5,204,097
0160403 - Volta Region	2,670,572	23,000		2,693,572											2,693,572
0160403011 - Volta Regional Office	2,670,572	23,000		2,693,572											2,693,572
0160404 - Eastern Region	2,367,024	20,000		2,387,024		30,000	15,116	45,116							2,432,140
0160404029 - Eastern Regional Office	2,367,024	20,000		2,387,024		30,000	15,116	45,116							2,432,140
0160405 - Central Region	6,147,799	20,000		6,167,799		60,000	20,000	80,000							6,247,799
0160405050 - Central Regional Office	6,147,799	20,000		6,167,799		60,000	20,000	80,000							6,247,799
0160406 - Western Region	3,168,283	23,000		3,191,283		19,000	15,000	34,000							3,225,283
0160406067 - Western Regional Office	3,168,283	23,000		3,191,283		19,000	15,000	34,000							3,225,283
0160407 - Ashanti Region	6,854,081	20,000		6,874,081		69,685	45,710	115,395							6,989,476
0160407084 - Ashanti Regional Office	6,854,081	20,000		6,874,081		69,685	45,710	115,395							6,989,476
0160408 - Brong Ahafo Region	4,969,616	20,000		4,989,616		20,000	44,290	64,290							5,053,906



1.6. Appropriation Bill

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	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		
0160408111 - Brong Ahafo Regional Office	4,969,616	20,000		4,989,616		20,000	44,290	64,290							5,053,906	
0160409 - Northern Region	2,969,298	22,000		2,991,298		15,289		15,289							3,006,587	
0160409133 - Northern Regional Office	2,969,298	22,000		2,991,298		15,289		15,289							3,006,587	
0160410 - Upper East Region	2,547,655	22,000		2,569,655											2,569,655	
0160410153 - Upper East Regional Head Office	2,547,655	22,000		2,569,655											2,569,655	
0160411 - Upper West Region	1,769,561	30,000		1,799,561											1,799,561	
0160411162 - Upper West Regional Office	1,769,561	30,000		1,799,561											1,799,561	
0160412 - Oti Region	964,532	30,000		994,532		5,489		5,489							1,000,021	
0160412163 - Oti Regional Office	964,532	30,000		994,532		5,489		5,489							1,000,021	
0160413 - Bono East Region	1,431,271	30,000		1,461,271											1,461,271	
0160413164 - Bono East Region'sl Office	1,431,271	30,000		1,461,271											1,461,271	
0160414 - Ahafo Region	903,842	30,000		933,842											933,842	
0160414165 - Ahafo Regional Office	903,842	30,000		933,842											933,842	
0160415 - Savannah Region	956,208	30,000		986,208											986,208	
0160415166 - Savannah Regional Office	956,208	30,000		986,208											986,208	
0160416 - Western North Region	1,242,827	30,000		1,272,827											1,272,827	
0160416168 - Western North Regional Office	1,242,827	30,000		1,272,827											1,272,827	
0160417 - North East	862,542	30,000		892,542											892,542	
0160417167 - North East Regional office	862,542	30,000		892,542											892,542	
01605 - Bureau of Ghana Languages	3,027,737	700,000		3,727,737		98,694	65,797	164,491							3,892,228	
0160502 - Greater Accra	3,027,737	700,000		3,727,737		98,694	65,797	164,491							3,892,228	
0160502001 - Gen. Admin	3,027,737	700,000		3,727,737		98,694	65,797	164,491							3,892,228	
01606 - Department of Creative Arts	1,818,738	20,350,000		22,168,738											22,168,738	
0160601 - Gen Admin	1,818,738	20,350,000		22,168,738											22,168,738	
0160601001 - Admin Office	1,818,738	20,350,000		22,168,738											22,168,738	
01650 - Subvented Agencies	30,986,536	23,800,000		54,786,536		11,271,463	5,252,221	16,523,684							71,310,220	



1.6. Appropriation Bill

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Year: FY26 | Currency: Ghana Cedi (GHS)

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	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		
0165001 - Ghana Museums & Monuments Board	18,295,176	800,000		19,095,176		2,290,709	1,527,140	3,817,849							22,913,026	
	18,295,176	800,000		19,095,176		2,290,709	1,527,140	3,817,849							22,913,026	
0165002 - National Theatre of Ghana	3,605,590	600,000		4,205,590		1,746,660	748,569	2,495,229							6,700,819	
0165002001 - National Theatre of Ghana Office	3,605,590	600,000		4,205,590		1,746,660	748,569	2,495,229							6,700,819	
0165003 - Kwame Nkrumah Memorial Park	704,800	400,000		1,104,800		6,377,390	2,733,160	9,110,550							10,215,350	
0165003001 - Kwame Nkrumah Memorial Park Office	704,800	400,000		1,104,800		6,377,390	2,733,160	9,110,550							10,215,350	
0165004 - W.E.B. Dubois Mem. Centre	668,128	300,000		968,128		287,207	50,684	337,891							1,306,019	
0165004001 - W.E.B. Dubois Mem. Centre Office	668,128	300,000		968,128		287,207	50,684	337,891							1,306,019	
0165005 - National Symphony Orchestra	2,151,578	300,000		2,451,578		147,840	36,960	184,800							2,636,378	
0165005001 - National Symphony Orchestra Office	2,151,578	300,000		2,451,578		147,840	36,960	184,800							2,636,378	
0165006 - Ghana Dance Ensemble	1,645,787	300,000		1,945,787		179,520	44,880	224,400							2,170,187	
0165006001 - Ghana Dance Ensemble Office	1,645,787	300,000		1,945,787		179,520	44,880	224,400							2,170,187	
0165007 - Abbigomma Theatre Company	903,043	300,000		1,203,043		121,440	30,360	151,800							1,354,843	
0165007001 - Abbigomma Theatre Company Office	903,043	300,000		1,203,043		121,440	30,360	151,800							1,354,843	
0165008 - National Folklore Board	837,263	300,000		1,137,263		56,928	37,952	94,880							1,232,143	
0165008001 - National Folklore Board Office	837,263	300,000		1,137,263		56,928	37,952	94,880							1,232,143	
0165009 - Pan African Writers Association	132,815	300,000		432,815											432,815	
0165009001 - Pan African Writers Association Office	132,815	300,000		432,815											432,815	
0165010 - National Film Authority	2,042,356	20,200,000		22,242,356		63,768	42,516	106,284							22,348,640	
0165010007 - Finance	2,042,356	20,200,000		22,242,356		63,768	42,516	106,284							22,348,640	



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