Joint Submission

International Financial Architecture, Debt and the Right to Education

Submitted to

The Special Rapporteur on the Right to Education

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Section I. Fiscal space for education and rising debt distress

It is well established that, on average, over 90% of education funding derives from domestic sources.[1] Yet, national fiscal space is being systematically constrained by several structural factors that are eroding social expenditure, such as: illicit financial flows, including tax abuse by multinational corporations and wealthy individuals, which is estimated to cost governments globally around USD 492 billion annually;[2] wealth concentration and the use of financial secrecy by the super rich; and rising austerity and debt servicing costs. Together, these dynamics constitute key structural drivers of chronic underinvestment in education deepening the global funding crisis, and widening the gap between policy commitments and ground-level realities.

1. In your country, in the period since 2015, have internationally-recognized benchmarks in financing education been recognized and consistently met at national level?

Internationally recognised benchmarks on education financing have been widely endorsed since 2015, yet they have not been consistently met. The 2024 Commitment to Reducing Inequality (CRI) Index, published by Oxfam and Development Finance International, found that 112 of 164 assessed countries did not meet the minimum benchmark of allocating 15-20% of national budgets to education, and that education budget shares had been cut in 56% of countries compared to the previous CRI (2022/3).[3] In 2024, median public expenditure on education was 12.6% of total public expenditure, down from 14.4% in 2010.[4]

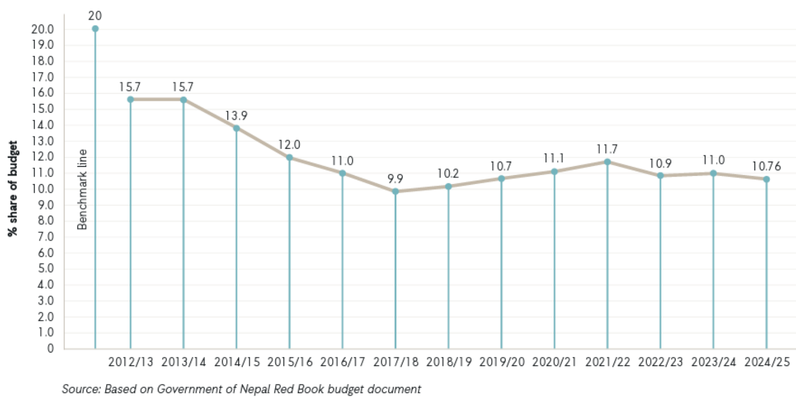
In **Latin America and the Caribbean**, a CLADE report[5] found that the regional average for education as a share of national budgets stands at 16%, while the regional average as a share of GDP stands at 3.9%.

[1] International Commission on Financing Global Education Opportunity (2016), 'The Learning Generation: Investing in Education for a Changing World'; The Education Commission (2016) A*n Education Giving Pledge to achieve the learning generation*. Available at: https://educationcommission.org/updates/education-giving-pledge-achieve-learning-generation/ .
[2] Tax Justice Network (2024) *The State of Tax Justice 2024*. Available at: https://taxjustice.net/reports/the-state-of-tax-justice-2024/
[3] OXFAM and Development Finance International (2024) *The Commitment to Reducing Inequality Index 2024.*
[4] UNESCO (2026) *Global Education Monitoring Report 2026: Access and equity—Countdown to 2030.*
[5] Campaña Latinoamericana por el Derecho a la Educación (CLADE) (2025) *Financiamiento de la educación en América Latina y el Caribe: un desafío pendiente de cara a la agenda 2030*. Disponible en: redclade.org/publicaciones/financiamiento-de-la-educacion-en-america-latina-y-el-caribe-un-desafio-pendiente-de-cara-a-la-agenda-2030/

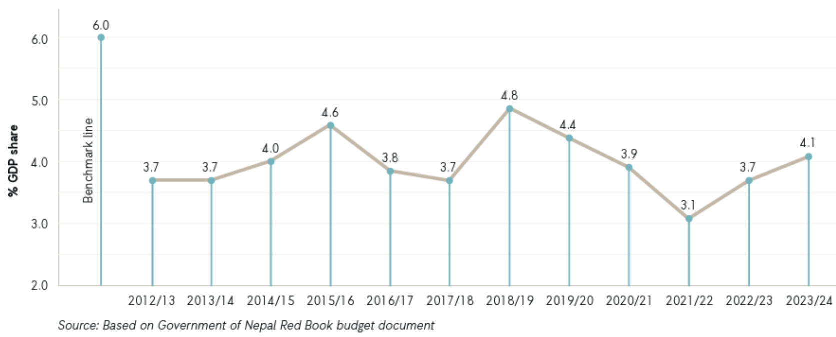
Both figures fall below the international benchmarks on education financing established by the Incheon Declaration.

In **Asia-Pacific**, a 2022 UNESCO report highlighted the regional median for education as a share of national budgets at 14.2%, while the regional median as a share of GDP at 4.4%.[6] Both figures fall below the international benchmarks on education financing. Only 27% of countries in the region had met both benchmarks by 2022.[7] **Nepal** is a relevant case: although it has recognised the international benchmarks in financing education, it has not met them. In 2023/24, education received just 11% of the national budget and 3.67% of GDP, and by 2025 this had declined further to 10.76% of the national budget, well below recommended thresholds.[8]

Graph 1: Nepal share of the budget on education, 2012 - 2025



Graph 2: Nepal share of GDP to education, 2012/13 - 2023/4



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6 UNESCO (2022) *Education Financing in Asia-Pacific.* Available at: https://unesdoc.unesco.org/ark:/48223/pf0000383745
7 Ibid.
8 ActionAid International et al (2025) *Financing the future: Delivering SDG 4 Quality Education in Nepal*. Available at: https://actionaid.org/sites/default/files/publications/Financing%20the%20future_Delivering%20SDG%204%20in%20Nepal.pdf

Regarding Africa, a 2024 analysis of UNESCO data found that 80% of the countries in the continent with available data (28 of 35) had failed to reach the 20% benchmark, with only 7 countries meeting this threshold and 10 still spending less than 15% of their budgets on education.[9]

Evidence from Kenya, South Africa, Ghana, Zambia, Nigeria, and Senegal, as illustrated below, showcase a mixed picture of progress against internationally recognised education financing benchmarks.

In **Kenya**, even though the education budget nominally meets and even exceeds international benchmarks (29% of national budget),[10] in reality, this share is calculated excluding debt servicing costs which currently take up a significant share of the total national budget. By January 2026 (FY 2025/2026), 81.1%[11]of tax revenues were consumed by debt servicing. Thus, Kenya's celebrated education commitment shrunk from 29% to just 5.5% of actual revenue collected, exposing an accounting convention that flatters government commitment to education while hiding the fiscal reality that paints a more alarming picture. The share is also insufficient for sectoral needs given school-age population growth, rising cost of living, and the transition to Competency-Based Education. While the FY 2025/26 allocation noted an increase, the approved FY 2024/25 budget reflected a 5% cut from the previous year,[12] which affected the State Department for Basic Education, with its approved budget slashed by 10%. This affected in particular the infrastructure development, reducing it from 320 new public primary, secondary, and junior secondary classrooms to zero, despite an expected enrollment of over 6.45 million learners in 2025.[13] As GI-ESCR's Kenya study showcases, this is an illustrative example of how a benchmark-compliant share of an insufficient overall budget does not guarantee adequate provision.[14]

Similarly, **South Africa** has consistently spent between 18-21% of its consolidated public budget on education between FY2015/16 and FY2025/26, nominally meeting the international benchmark. Yet, spending on pre-tertiary education has decreased from 14.8% to 13.4% of the budget over the same period, while the school-aged population has increased from an estimated 12.4 million to 14.4 million. In this context, the basic education budget has proven insufficient to provide the necessary infrastructure

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[9] ActionAid International et al (2024) *Transforming Education Financing in Africa: A Strategic Agenda for the African Union Year of Education*, Annex 2: Table 2. Available at: https://actionaid.org/sites/default/files/publications/Transforming_Education_Financing_in_Africa_report.pdf

[10] Institute of Public Finance (2025) *Highlights from the proposed FY 2025/26 Budget*, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[11] Business Daily (2026) *Kenya's debt servicing costs hit Sh942bn in first half*. Available at:https://www.businessdailyafrica.com/bd/economy/kenya-s-debt-servicing-costs-hit-sh942bn-in-first-half-5332866?utm_source=facebook&utm_medium=bd_social&fbclid=IwY2xjawRe7DRleHRuA2FlbQIxMABicmlkETFYRjhMNTBDUU9qVjdFUEtMc3J0YwZhcHBfaWQQMjIyMDM5MTc4ODIwMDg5MgABHrjAplEWZ71-NDm7Vq1CoyGRDpg8ehrZ-sN-HRrWJ2JapUSq__qASmyC_RP8_aem_bnLEULSTaUDyxwJD-zFi4g

[12] Okoa Uchumi (2024) *Proposals for Kenya's Austerity in FY 2024/24* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[13] Ibid.

[14] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

and teacher posts (particularly for compulsory Grade R) to effectively realise the right to basic education under domestic law.[15]

In **Ghana**, the picture is completely different; the decline has been sharp, from 8.14% of GDP in 2011 to 2.91% in 2022, and from 30.6% in 2011 to 12% of government expenditure by 2023, thus falling way below international benchmarks.[16] In 2022-2023, the budget for free basic education was reduced by 40%, and less than 15% of the required capitation grant for basic schools was disbursed over the same period, coinciding with the country's entry into successive IMF extended credit facilities and Ghana's overall debt crisis.[17] Despite a slight increase in the education budget to 16.2% in 2026, the share of GDP allocated to education of 3.1% remains below the recommended 4-6%.[18]

Even though **Zambia** has recognised the international benchmarks in financing education,[19] it has not consistently met them. Education allocations peaked in 2018, when Zambia allocated 17.01% of its national budget and 4.8% of its GDP to education. By 2024, this had dropped to 15.4% and further down to 14.5% by 2025. The country also experienced a sharp decline in 2021/2, when allocations dropped to 10.4% of the national budget and 3.1% of GDP, a situation largely due to a debt crisis.

Graph 1: Zambia share of the budget on education, 2015 – 2025.[20]

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[15] South Africa National Treasury Budget Reviews (various years) as cited by Equal Education and Equal Education Law Centre (2026) *Joint Submission to the Select and Standing Committees on Appropriations on the Appropriation Bill (B4-2026) and the Division of Revenue Bill (B5-2026)*.

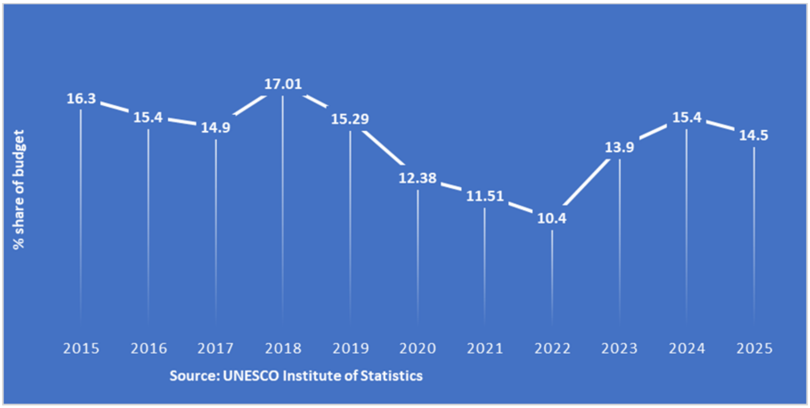
[16] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[17] Africa Education Watch (2023) *Ghana Government's 1 Student-1 Tablet In SHS: A Great Initiative?* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

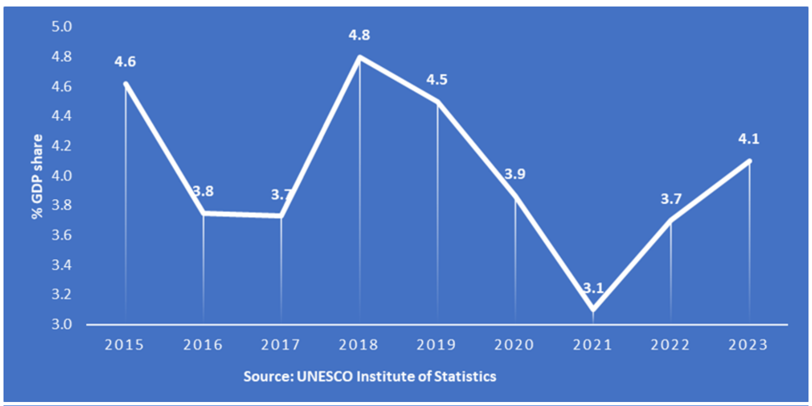
[18] Tetteh, E. (2025) *Eduwatch critiques Ghana's 2026 education budget, highlights key gaps.* Available at: https://www.myjoyonline.com/eduwatch-critiques-ghanas-2026-education-budget-highlights-key-gaps/

[19] Ministry Of Education Zambia (2022) *Education Sector Strategic Plan (ESSP) 2022-2026*, page 32. Available at: https://www.edu.gov.zm/wp-content/uploads/2024/07/MOE-STARTEGIC-PLAN.pdf.

[20] ActionAid International et al (2025) *Financing the future: Delivering SDG 4 in Zambia*. Available at: https://actionaid.org/sites/default/files/publications/Financing%20the%20future_Delivering%20SDG%204%20in%20Zambia.pdf



Graph 2: Zambia share of GDP to education, 2015 – 2023.[21]



Nigeria, on the other hand, has neither recognised nor met the international benchmarks in financing education. Spending on education as a share of GDP has followed a long downward trend: from 3.2% in 1974 to 0.4% in 2015, 0.4% in 2020, 0.3% in 2023. Similarly, spending as a share of government expenditure peaked at 9.3% in 2015 declining to 3.6% in 2023.[22] Although it partially recovered, rising up to 7.82% in 2025, it dropped again to 6.15% in 2026.[23]

[21] Ibid.

[22] UNESCO (n.d.) *Government Expenditure on Education as a Percentage of GDP*. Available at: https://data.worldbank.org/indicator/SE.XPD.TOTL.GD.ZS?end=2023&locations=NG&start=1974&view=chart , https://databrowser.uis.unesco.org/view#indicatorPaths=UIS-SDG4Monitoring%3A0%3AXGDP.FSGOV&geoMode=countries&geoUnits=NGA&browsePath=EDUCATION%2FUIS-SDG4Monitoring%2Fgovexp&timeMode=range&view=table&chartMode=multiple&tableIndicatorId=XGDP.FSGOV&chartIndicatorId=XGDP.FSGOV&chartHighlightSeries=&chartHighlightEnabled=true

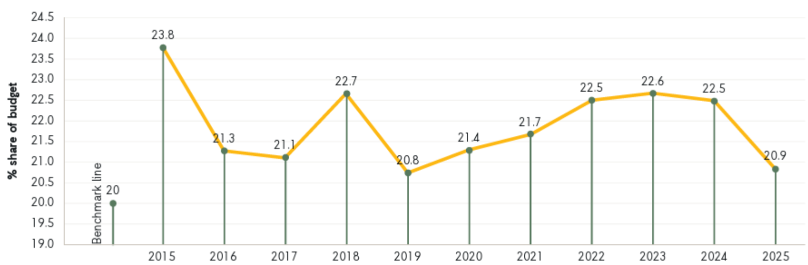
[23] Development Research and Projects Centre (2026) *Nigeria's Education Budget in a Time of Fiscal Stress: Allocations, Execution, and Policy Implications.* Available at: https://drpcngr.org/wp-content/uploads/2026/01/Nigerias-Education-Budget-in-a-time-of-fiscal-stress-Updated.pdf

In the period since 2015, **Senegal** has recognised and exceeded the international benchmarks in financing education, although the allocations have fluctuated over the years, partly impacted by rising debt.[24] According to UIS data in 2015, Senegal allocated 23.8% of its budget and 5.73% of its GDP to education. By 2025, Senegal's allocation was 20.9% of the national budget (see graphs below), as the country grapples with mounting fiscal pressures and constraints on public spending due to rising debt levels.[25] It is important to note that this refers to total education spending across multiple ministries (the functional budget), the Ministries of Education, Vocational Training, Family and Early Childhood, Health.

However, despite these relatively high investments, Senegal still has not secured the right to quality, inclusive public education for every learner. Completion rates remain low across the education system: only about 60% of children complete primary school while 15% complete upper secondary.[26] Socioeconomic, geographic, and regional inequalities persist, with children from low-income rural families being the most excluded from the education system.[27] Similarly, children from the wealthiest households are more than twice as likely to complete primary school, over four times as likely to complete lower secondary, and almost ten times as likely to complete upper secondary education compared to their peers from the poorest households.[28]

This demonstrates that Senegal, like many other countries, still needs to grow the overall size of the budget by increasing the revenue through progressive means, addressing the structural drivers of debt and pushing back against austerity to be able to fully deliver the right to education.

Graph 1 Senegal share of the budget on education, 2015 - 2025



Source: UNESCO Institute of Statistics. (n.d.). UIS Data Browser

Graph 2 Senegal share of GDP to education, 2014 - 2023

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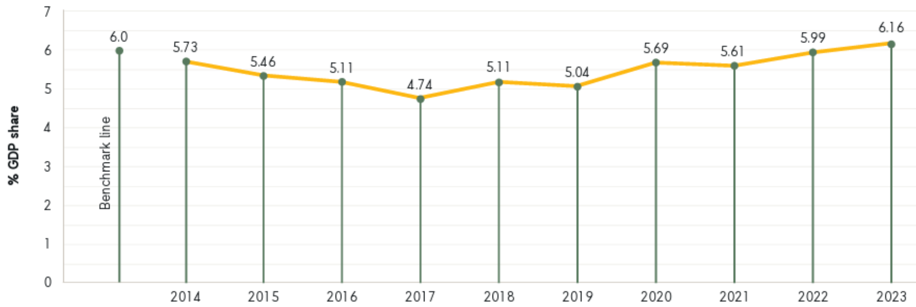
[24] ActionAid International et al (2025) *Financing the future: Delivering SDG 4 in Senegal*. Available at: https://actionaid.org/sites/default/files/publications/Financing%20the%20future_Delivering%20SDG%204%20in%20Senegal.pdf

[25] Ibid.

[26] Ibid.

[27] Ibid.

[28] Ibid.



Source: UNESCO Institute of Statistics. (n.d.). UIS Data Browser

Overall, the information in this section reflects a broader global pattern in which education remains under-prioritised, especially in contexts of debt distress and fiscal tightening.

2. To what extent have rising debt-to-GDP ratios and the increased cost of debt servicing affected fiscal space available for public education over the last five years?

Rising debt-to-GDP ratios and escalating debt servicing costs have significantly constrained fiscal space for public education over the past decade. However, these pressures must be understood within a broader structural context of constrained domestic resource mobilisation. Significant and systemic revenue losses due to international tax abuse, including profit shifting and illicit financial flows, continue to erode governments' fiscal bases, contributing to financing gaps and increasing reliance on borrowing.[29] At the same time, the current debt crisis presents a compounding challenge: even where countries succeed in mobilising additional domestic revenue, a growing share is diverted towards debt servicing rather than being invested in education and other essential public services.[30] This dynamic is particularly acute in contexts where debt is increasingly held by private creditors, further limiting governments' policy space.

These structural dynamics are reflected in fiscal trends across regions, where rising debt burdens and debt servicing costs are increasingly crowding out public expenditure, including for education.

Data from Debt Service Watch shows that, on average, debt servicing now exceeds education spending by 2.8 times across countries, rising to more than five times in the most affected contexts, and up to fifteen times in extreme cases such as Egypt, Pakistan and Sri Lanka.[31] Statistical analysis since the COVID-19 pandemic also demonstrates a strong negative correlation between rising debt service burdens and declining education expenditure.[32] These trends indicate that the current debt crisis is not cyclical but

[29] Tax Justice Network (2025) *The State of Tax Justice 2025*. Available at: https://taxjustice.net/reports/the-state-of-tax-justice-2025/; Tax Justice Network (2024) *Stolen Futures: The Impacts of Tax Injustice on the Right to Education*. Available at: https://taxjustice.net/reports/stolen-futures-the-impacts-of-tax-injustice-on-the-right-to-education/
[30] ActionAid (2025) *Who Owes Who? External Debts, Climate Debts and Reparations in the Jubilee Year*. Available at: https://actionaid.org/publications/2025/who-owes-who
[31] Development Finance International (DFI) and Latin American Network on Debt, Development and Rights (LATINDADD) (2024) *The Debt Crisis Derailing SDG 4.* Available at: https://latindadd.org/todos/the-debt-crisis-derailing-sdg-4/
[32] Ibid.

structural, with high levels of debt servicing projected to persist into the 2030s, further constraining fiscal space for education.

In **Sub-Saharan Africa** between 2008 and 2023, payments on debt increased from 1.3% of GDP to 3.2% while spending on education decreased from 3.9% of GDP to 2.9%[33], illustrating a clear inverse relationship between debt servicing and education spending.

In **Kenya**, public debt grew from KES 1.9 trillion in 2013 to KES 10.6 trillion by July 2024.[34] According to the Annual Debt Report for the Fiscal Year (FY) 2022/23, Kenya's public debt rose from 62% in FY 2018/19 to 70.8% of GDP by the end of June 2023[35] with a projected gradual decline expected in FY 2025/26 to 64%.[36] Despite this, these figures remain well above the 55% threshold (in present value terms) mandated by the Public Finance Management (Amendment) Act of 2023.[37] The fiscal consequences are stark, debt servicing consumed 58.8% of government revenue in FY 2023/24[38] a ratio that deteriorated further to 67.1% by May 2025[39] and rose up to 80.1% in January 2026.[40] This has left an evershrinking envelope in the budget allocation for public services.

In 2025, in **Ghana**, the estimated total public debt-to-GDP ratio was 61.8%[41] with external debt representing 57.4% of the total public debt, while domestic debt accounted for 42.6%.[42] Between 2017

[33] Institute for Economic Justice (IEJ) (2025) *Diverting Development: The G20 and External Debt Service Burden in Africa*. IEJ Sovereign Debt Working Paper Series #1.
[34] Africa Uncensored (2025) *Trapped in Debt: Ruto's China Visit Renews Focus on Kenya's Borrowing Binge* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights
[35] The National Treasury and Economic Planning (2023) *Annual Public Debt Management Report for Financial Year 2022/2023*, p.16, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights
[36] Nzomo, F. (2026) *Kenya's Debt Story: Structural Vulnerabilities and the Path to a Sustainable Trajectory,* Institute of Economic Affairs (IEA) .
[37] Ibid
[38] The Institute of Social Accountability (TISA) (2024) *The Impact of the IMF Fiscal Consolidation Programme in Kenya: An Economic and Human Rights Analysis*. p.14, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights
[39] Cytonn (2025) *Review of Kenya's Public Debt.* Available at: https://cytonn.com/topicals/review-of-kenyas-1
[40] Business Daily (2026) *Kenya's debt servicing costs hit Sh942bn in first half*. Available at:https://www.businessdailyafrica.com/bd/economy/kenya-s-debt-servicing-costs-hit-sh942bn-in-first-half-5332866?utm_source=facebook&utm_medium=bd_social&fbclid=IwY2xjawRe7DRleHRuA2FlbQIxMABicmlkETFYRjhMNTBDUU9qVjdFUEtMc3J0YwZhcHBfaWQQMjIyMDM5MTc4ODIwMDg5MgABHrjAplEWZ71-NDm7Vq1CoyGRDpg8ehrZ-sN-HRrWJ2JapUSq__qASmyC_RP8_aem_bnLEULSTaUDyxwJD-zFi4g
[41] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 30, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana*. Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights
[42] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-

and 2022, Ghana allocated 42% of its revenue to debt repayment, up from 27% in the previous period (2010-2016).[43] On 27 February 2025, President John Dramani Mahama indicated in his State of the Nation Address that, in the next four years, debt servicing will amount to GH¢280 billion (around US$18 billion), comprising 150 billion Ghana Cedis (around US$9.6 billion) for domestic and 130 billion Ghana Cedis (around US$8.7 billion) for external debt servicing.[44] The latter represents 10.9% of the GDP.[45] Of the total external debt repayments from 2023–2029, 64% are owed to private lenders, 20% to multilateral organisations, 10% to China, and 6% to other governments.[46] According to the 2026 budget statement, the debt-to-GDP ratio decreased to 45%. This is a positive development that also requires continuous monitoring alongside education financing trends.

In **South Africa**, the gross debt-to-GDP ratio has risen from 49.4% in FY 2015/16 to 78.9% in FY 2025/26. Over the same period, debt service costs rose from 3.2% of GDP and 10.3% of public expenditure to 5.4% and 18.1% respectively. This has crowded out spending on public services, including public education. Non-interest expenditure decreased from 30% of GDP to 27.7%.

In **Zambia**, the cost of debt servicing has contributed to a reduced share of total government expenditure allocated to education and to reductions in overall public expenditure. Zambia's debt stock in 2021 was USD26.29 billion (calculated at about 124% debt-to-GFP ratio)[47] which translated into unsustainable debt servicing costs that crowded out education spending, which fell from 20.2% of the budget in 2015[48] to 10.4 percent in 2022[49] according to the government's own figures for education allocation (which differ front eh figures disclosed to the UNESCO Institute for Statistics (UIS). Debt servicing over the same period rose from 11.3% of the budget in 2015 to 45.5% in 2022.

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[43] United Nations Office of the Special Adviser on Africa (2024) *Unpacking Africa's Debt: Towards a Lasting and Durable Solution*, p.41, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[44] Arthur, A. (2025) *Mahama's full State of the Nation Address* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[45] Ministry of Finance of the Republic of Ghana (2025) *Budget Statement and Economic Policy*, p. 15, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[46] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[47] National Assembly of Zambia (2022) Bringing Zambia's Debt to Sustainable Levels: the Role of Parliamentarians. Available at: https://www.parliament.gov.zm/sites/default/files/images/publication_docs/Bringing%20Zambia%27s%20Debt%20to%20Sustainable%20Levels%20Edited%20one%20pager%207.9.22-1.pdf

[48] National Assembly of Zambia (2015) *2015 National Budget Speech*. Available at: https://www.parliament.gov.zm/node/2071

[49] National Assembly of Zambia (2022) *2022 Budget Address.* Available at: https://www.parliament.gov.zm/sites/default/files/images/publication_docs/BUDGET%20SPEECH%20_%202022.pdf

In **Latin America and the Caribbean**, the regional debt-to-GDP ratio has grown from 54%, in the last decade, to 66.5%. According to UNCTAD[50], in Barbados, Bahamas, Jamaica, Mexico, Suriname, and El Salvador, interest payments between 2021 and 2023 exceeded education expenditures. In Antigua and Barbuda, Brazil, Costa Rica, Dominican Republic, Saint Lucia and Trinidad and Tobago the ratio of public interest payments to education expenditure is over 75%, further demonstrating how debt servicing obligations can surpass investments in education.

Overall, the evidence indicates that rising debt-to-GDP ratios and escalating debt servicing costs have had a substantial and direct impact on fiscal space for public education. Across diverse contexts, increasing debt burdens have translated into higher allocations to debt servicing at the expense of social spending, including education. This dynamic operates both through a reduction in the share of public expenditure available for education and through an overall contraction of fiscal space, even where budget shares remain stable. As a result, governments face structural constraints in fulfilling their obligations to adequately finance public education systems.

3. In particular, has the cost of debt servicing contributed to:

- **A reduced share of total government expenditure allocated to education; or**
- **Reductions in overall public expenditure, even if the share of government expenditure for education remains constant?**

The relationship between debt burdens and shrinking education space is currently well established. The 2022 CRI found that, in 2021, low- and middle-income countries spent on average 27.5% of their budgets on debt service, approximately twice what they spent on education.[51] When debt service absorbs a growing share of public revenue, governments often respond with expenditure ceilings, wage bill restraint and cuts or stagnation in social spending. Even when the budget share for education remains constant, an overall contraction in public expenditure reduces the real resources available for teachers, classrooms, school meals, learning materials and inclusion measures.[52]

Moreover, the internationally recognised benchmark (20% of the national budget to education) is increasingly being measured against post-debt-servicing expenditure figures, instead of the total public expenditure - including what is being spent on debt. This creates a misleading picture, hiding the true scale of underinvestment. Indeed, a country may appear to meet the benchmark while in reality dedicating a far smaller proportion of its total public resources to education. Transparency and consistency in how benchmarks are calculated and reported, ensuring this is calculated before debt servicing, is therefore essential.

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[50] UNCTAD (2025) *A World of Debt*. Available at: unctad.org/publication/world-of-debt/regional-stories#section5

[51] OXFAM and Development Finance International (2022) *The Commitment to Reducing Inequality Index 2022.*

[52] Oxfam (2025) *Africa's Inequality Crisis and the Rise of the Super-Rich.*

From a human rights perspective, both dynamics, the shrinking overall pool of resources and the distorted measurement of education's share within it, directly undermine states' obligation to deploy the maximum of available resources towards the realisation of the right to education.

In **Latin America and the Caribbean**, the ratio of public interest payments to government expenditure rose in 28 out of 32 countries analysed by UNCTAD between 2020 and 2024. Barbados, Brazil, Costa Rica and Paraguay, are the most alarming cases, where the ratio increased by more than 5% in under four years. The fiscal pressure generated by these debt servicing obligations has translated directly into momentum for austerity measures, with public education among the primary targets of expenditure restraint.

In **Kenya** and **Ghana**, as showcased by the study done by the Global Initiative on Economic, Social and Cultural Rights (GI-ESCR), IMF lending programmes have been accompanied by conditionalities prioritising fiscal consolidation, with austerity measures designed to help the government meet its debt servicing obligations at the expense of adequate investment in public services including education.[53]

In **Kenya**, IMF-related conditionalities included a reduction in the public sector wage bill from 4% to 3.6% of GDP between 2021 and 2023; privatisation of state-owned enterprises; fuel subsidy removal; and regressive tax measures, including a proposed 16% VAT on bread through the Finance Act 2023 and Finance Bill 2024.[54] These measures increased the cost of living, restricted public service access, and deepened inequality, culminating in widespread protests in 2024. The structural consequence for education is illustrated clearly by the FY 2026/27 budget. The National Treasury Principal Secretary, Chris Kiptoo, acknowledged that while the total government expenditure is projected at about KES 4.6 trillion, only KES 2.8 trillion will be available for distribution to ministries after debt repayments, pensions, and other Consolidated Fund services are deducted, with the remaining KES 1.8 trillion consumed by external and domestic debt servicing and pension obligations.[55] He further acknowledged that despite education receiving the largest budget allocation, it remains insufficiently funded.[56] His remarks confirm that the problem is not the share allocated to education, but the shrinking of the overall pool from which that share is drawn, a direct consequence of escalating debt servicing and limited revenue mobilisation.

In **Ghana**, similarly, IMF conditionalities under successive extended credit facility programmes pressured the government to cap the wage bill, limit teacher hiring, increase VAT, reduce transfers to statutory funds

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[53] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana;* Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.*

[54] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[55] Mwangi, I. (2026) 'Kenya: Education Takes Biggest Share of Budget, but Funding Gaps Persist - PS Kiptoo" *allAfrica,* 26 January. Available at: https://allafrica.com/stories/202601300400.html (Accessed: 24 April 2026).

[56] Ibid.

such as the Ghana Education Trust Fund, and rationalise goods and services spending.[57] The concrete impact on education infrastructure was acknowledged by the Minister of Finance in the 2025 Budget Statement, where he indicated that a total of 55 projects, including over 10 educational institutions, had been suspended as a result of debt restructuring obligations.[58]

These examples showcase a consistent pattern. As debt servicing absorbs an ever-larger share of public revenue, the pool of resources available for public education shrinks, regardless of whether education's nominal budget share is maintained. This dynamic structurally undermines states' ability to fulfil their human rights obligations. Without meaningful reform of debt structures and the conditionalities attached to lending, education systems, and the children and families who depend on them, will continue to bear a disproportionate share of the cost of fiscal adjustment.

Section II. Role of the international financial architecture

4. To your knowledge, which elements of the international financial architecture have influence over education financing, provision of quality public education, and the wider social and economic context for education, in the context of rising debt in your country? For example:

- **Lending agreements between governments and the World Bank, Multilateral Development Banks, and the IMF;**
- **Macro-economic loan conditionalities resulting in austerity measures (e.g. public sector wage bill targets, taxation policies, removal of subsidies);**
- **Policy advice in respect of financing education (e.g. expansion of public-private partnerships to relieve budgetary pressures);**
- **Debt sustainability analyses;**
- **Credit rating assessments;**
- **Tax cooperation frameworks and treaties and international tax policy recommendations;**
- **Participation in multilateral debt restructuring initiatives.**

IMF, World Bank and multilateral development bank lending arrangements influence education through the volume and terms of financing, and through the macroeconomic frameworks and policy signals attached to them. Oxfam's cross-country analysis under the 2024 CRI Index has found that 95% of countries under IMF programmes and 94% of countries with World Bank programmes cut budget shares for education, health and/or social protection.[59] These effects are transmitted through fiscal consolidation targets, spending restraint, regressive tax measures, subsidy reforms, and direct or indirect pressure on public sector wage bills.

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[57] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[58] Ibid.

[59] OXFAM and Development Finance International (2024) *The Commitment to Reducing Inequality Index 2024.*

As highlighted in the analysis done by GI-ESCR, in the case of **Kenya** and **Ghana**, three elements are most prominent. First, lending agreements and macroeconomic conditionalities: IMF arrangements in both countries imposed fiscal consolidation requirements directly constraining education budgets.[60] Second, policy advice was provided in favour of privatisation and public-private partnerships, instead of prioritising public provision of education.[61] For instance, Kenya was advised to privatise state-owned enterprises, including the Kenya Literature Bureau, and in Ghana, the IMF programme has encouraged private sector-led growth in public services. Third, fiscal consolidation targets have shaped the overall budget envelope for education both in Kenya and Ghana.[62]

Even though they are often framed as technical exercises, debt sustainability analyses have major political and developmental consequences.[63] They influence whether countries receive grants or loans, whether debt restructuring is triggered, how much relief is considered necessary, and how private creditors price sovereign risk. Civil society actors have argued that debt cannot be considered sustainable where repayment is only possible through austerity, suppressed growth and underfunding of essential public services, including education.[64]

Credit rating assessments shape borrowing costs and market access and can therefore intensify fiscal pressure on education systems[65] while debt restructuring processes and forums, including the G20 Common Framework and the Global Sovereign Debt Roundtable, matter greatly for restoring fiscal space. Yet, current arrangements remain slow, creditor-driven and insufficiently accountable.[66]

International tax rules and tax cooperation frameworks affect domestic resource mobilisation and the extent to which countries can reduce debt dependence.[67] Current international tax governance arrangements further shape fiscal space by constraining the taxing rights of many Global South countries, particularly in relation to multinational corporations.[68] Existing international tax rules, including those governing profit allocation and transfer pricing, often enable profit shifting to low-tax jurisdictions, thereby eroding domestic tax bases in countries where economic activity takes place.[69] As a result,

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[60] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana;* Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.*
[61] Ibid.
[62] Ibid.
[63] ActionAid, CESR, Christian Aid, Debt Justice, Eurodad, Oxfam and others (2025). *Joint civil society policy brief: Improving the IMF and World Bank's Debt Sustainability Framework for Low-Income Countries* https://www.eurodad.org/improving_the_imf_and_world_bank_s_debt_sustainability_framework_for_low_income_countries .
[64] Ibid.
[65] Eurodad (2024) *UN framework convention on sovereign debt: Building a new debt architecture for economic justice.*
[66] Oxfam (2024) Briefing on the Global Sovereign Debt Roundtable; Eurodad (2024) UN framework convention on sovereign debt.
[67] ActionAid International et al (2024) *Transforming Education Financing in Africa: A Strategic Agenda for the African Union Year of Education*, Annex 2: Table 2. Available at: https://actionaid.org/sites/default/files/publications/Transforming_Education_Financing_in_Africa_report.pdf
[68] Tax Justice Network (2022) *Taxation, Illicit Financial Flows and Human Rights: Submission to the UN Independent Expert on Foreign Debt.* Available at: https://taxjustice.net/wp-content/uploads/2022/06/TJN_Call-for-Input-Independent-Expert-on-Foreign-Debt_30-May-2022.pdf
[69] Tax Justice Network (2025) *The State of Tax Justice 2025*. Available at:https://taxjustice.net/reports/the-state-of-tax-justice-2025/

governments face structural limitations in mobilising domestic resources, increasing reliance on external borrowing and reducing the resources available for public investment in education. These dynamics also weaken national tax sovereignty and limit administrations' ability to address harmful tax practices.[70] In this context, ongoing discussions on a UN Framework Convention on International Tax Cooperation represent an important opportunity to strengthen international tax rules, including through fairer allocation of taxing rights and enhanced financial transparency, to the benefit of all nations.

International financial institutions also shape both the volume of resources available to education and the policy approaches used to deliver it. Oxfam has documented that the World Bank has, in some contexts, encouraged governments to expand private provision and education PPPs through its lending and policy advice. However, these approaches have been found to deepen inequality and should not replace investment in equitable, accountable public education systems.[71]

5. What, if any, innovative financing approaches have been implemented to increase education investment? For example:

- **Debt-for-education swaps;**
- **Blended finance initiatives;**
- **Outcomes-based or results-based financing.**
- **Impact bonds (type of RBF)**

Innovative financing in general, including debt swaps, results based financing and public-private partnerships (a form of blended finance) raise several concerns for the sustainable financing of education.

While mechanisms such as debt-for-education swaps are often presented as innovative solutions, evidence suggests their impact remains limited. In most cases, such swaps generate only small, short-term fiscal space, whereas education systems require sustained, long-term recurrent financing, particularly for teacher salaries and system expansion. Their effectiveness is further constrained by the composition and market valuation of sovereign debt, and concerns have been raised regarding transparency and accountability in their design and implementation.[72]

Beyond debt swaps, other innovative financing mechanisms, including impact bonds, blended finance and results-based financing, have been promoted as solutions to education financing gaps. However, evidence shows that these instruments remain limited in scale, mobilising relatively small and time-bound resources that are not suited to the long-term, recurrent financing needs of public education systems,

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[70] Tax Justice Network, *Tax Justice & Human Rights: The 4 Rs and the Realisation of Rights* (July 2021), https://taxjustice.net/wp-content/uploads/2021/12/Tax-Justice-Human-Rights-Report_July_2021.pdf

[71] Oxfam (2019) *False Promises: How delivering education through private schools and public-private partnerships threatens to leave the poorest behind*; Oxfam (2019) *The Power of Education to Fight Inequality*.

[72] Development Finance International (DFI) and Latin American Network on Debt, Development and Rights (LATINDADD) (2024) *The Debt Crisis Derailing SDG 4.* Available at: https://latindadd.org/todos/the-debt-crisis-derailing-sdg-4/

particularly teacher salaries.[73] Results-based finance frameworks reduce complex educational outcomes to narrow metrics like test scores;[74] they involve high transaction costs, complex contractual arrangements and multiple intermediaries, while their focus on narrowly measurable outcomes risks distorting policy priorities away from equity, inclusion and system strengthening.[75]

Analysis has also shown that while PPPs are often promoted as a market-based reform to address state failure, they often fall short and do more harm than good.[76] The expanded role of private actors raises concerns regarding governance, transparency and accountability, and the overall evidence base on their effectiveness remains limited and context-specific.[77] Overall, such approaches cannot substitute for sustained, equitable public financing and may contribute to fragmentation and the gradual privatisation of education systems.

6. How and in what ways are education financing needs (such as teacher workforce, education infrastructure and equitable access to quality public education) taken into account within fiscal consolidation programmes, macroeconomic adjustment frameworks or debt sustainability assessments?

Education financing needs are only partially and inconsistently taken into account within fiscal consolidation programmes and macroeconomic adjustment frameworks.[78] In practice, these frameworks tend to prioritise expenditure cuts over the protection or expansion of education spending, with measures such as wage bill ceilings and limits on public sector hiring directly affecting teacher recruitment, teacher salaries and service quality.[79] Teachers are usually the largest single group on the public sector wage bill (followed by health workers) so any overall cuts or freezes to the total wage bills means countries cannot employ more teachers (even where there are shortages) and cannot pay teachers more (even where they are underpaid). In addition to exacerbating shortages, hiring freezes lead to budget inefficiencies as teachers are prepared to work but unemployed after government investment in their training. Salary caps can also indirectly exacerbate shortages, as poor pay can make teaching an unattractive profession.

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[73] NORRAG (2020) *Social and Development Impact Bonds in Education: Evidence and Implications*; NORRAG (2021) *Innovative Financing for Education: A Critical Review*; NORRAG (2023) *Blended Finance in Education: Opportunities and Challenges*; UNESCO (2022) *Global Education Monitoring Report 2022: Non-state actors in education: Who chooses? Who loses?*.

[74] Klees, S. (2025) Innovative Financing In Education and Development: A Helpful Tool or A Harmful Neoliberal Distraction? Available at: https://www.norrageducation.org/innovative-financing-in-education-and-development-a-helpful-tool-or-a-harmful-neoliberal-distraction/

[75] NORRAG (2020) *Social and Development Impact Bonds in Education: Evidence and Implications*;
NORRAG (2021) *Innovative Financing for Education: A Critical Review*;
NORRAG (2022) *Results-Based Financing in Education: Key Issues and Evidence*.

[76] Adamson, F., Taneja, A., Walker, J. (2025) Demystifying Education Public-Private Partnerships: What Every Policymaker Should Know. Available at: https://nepc.colorado.edu/publication/ipsep-working-paper-2; Adamson, F., Taneja, A. (2025) Demystifying education public-private partnerships: what every policymaker should know (Policy brief). Available at: https://www.right-to-education.org/resource/demystifying-education-public-private-partnerships-what-every-policymaker-should-know

[77] NORRAG (2021) *Innovative Financing for Education: A Critical Review*; NORRAG (2023) *Blended Finance in Education: Opportunities and Challenges*.

[78] ActionAid (2023) *Breaking Out of the Bubble to Transform Education Financing*.

[79] ActionAid (2021) *The Public Versus Austerity: Why Public Sector Wage Bill Constraints Undermine Education.*

Where revenue measures are included, they often rely on regressive taxation, such as value-added tax (VAT), rather than progressive reforms targeting corporate tax abuse or wealth.[80] This not only constrains overall fiscal space, but can also exacerbate inequality, with implications for equitable access to education. Debt sustainability assessments similarly focus on repayment capacity without adequately incorporating the financing required to meet minimum obligations under the right to education.[81]

There remains a gap between the IMF's rhetoric and their practice. On paper the IMF expresses concern about inequality, including addressing gender inequality,[82] the importance of supporting vulnerable groups and protecting social spending[83] to increase not only the quantity but also the quality of education and healthcare,[84] and the importance of increasing revenues for countries to progress towards meeting the SDGs.[85] However in practice, at the country level, the same harmful advice and conditionality persists.

Forthcoming research from ActionAid and Education International with an analysis of IMF advice to 11 countries (**Brazil, Ghana, Kenya, Malawi, Nepal, Nigeria, Senegal, Uganda, the UK, Zambia and Zimbabwe**) demonstrates that there is no consistent analysis by the IMF of the extent to which debt servicing undermines public spending and impacts gender equality, even though data clearly shows that debt is the biggest obstacle to investing in health and education.[86] The IMF also often advises expenditures below international standards agreed in the Incheon Framework (2015), to spend at least 4%-6% of GDP for education.

The analysis also found that the IMF consistently advised each country in the study to cut the percentage of GDP spent on the public sector wage bill, even where countries spend significantly less than regional or global averages.[87] The global average is 9%, and the regional average is 7%. Yet some countries spend much less - the ratio is 1.9% in Nigeria, 3.6% in Kenya and 3.8% in Uganda. The IMF does not suggest a target ratio but instead calls for cuts in every case. According to the IMF, these cuts are intended to create space for other 'priority spending', yet teachers are an essential priority for the provision of quality education. A myth is created that somehow the high percentage of education spending on recurrent costs

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[80] Tax Justice Network (2024) *Stolen Futures: The Impacts of Tax Injustice on the Right to Education*.

[81] United Nations Human Rights Council, *Guiding Principles on Human Rights Impact Assessments of Economic Reforms*, A/HRC/40/57 (2019).

[82] IMF (2022) IMF Strategy Toward Mainstreaming Gender. Available at https://www.imf.org/en/publications/policy-papers/issues/2022/07/28/imf-strategy-toward-mainstreaming-gender-521344

[83] IMF (2019) *A Strategy for IMF Engagement on Social Spending.* Available at https://www.imf.org/en/publications/policy-papers/issues/2019/06/10/a-strategy-for-imf-engagement-on-social-spending-46975

[84] Spatafora, N. IMF (2021) *Education and Health for Inclusiveness.* Available at https://www.imf.org/en/publications/wp/issues/2021/03/05/education-and-health-for-inclusiveness-50135

[85] Vitor Gaspar, Mercedes Garcia-Escribano, Delphine Prady, and Mauricio Soto (2019) *Fiscal Policy and Development: Human, Social, and Physical Investments for the SDGs.* Available at https://www.imf.org/en/publications/staff-discussion-notes/issues/2019/01/18/fiscal-policy-and-development-human-social-and-physical-investments-for-the-sdgs-46444

[86] Debt Justice (2025) *IMF denials of debt relief triggering drastic health and education spending cuts in lower-income countries.* Available at: https://debtjustice.org.uk/press-release/imf-denials-of-debt-relief-triggering-drastic-health-and-education-spending-cuts-in-lower-income-countries; ActionAid (2025) *Who Owes Who? External Debts, Climate Debts and Reparations in the Jubilee Year*. Available at: https://actionaid.org/publications/2025/who-owes-who

[87] ActionAid, Education International (Forthcoming) *IMF Country Advice on Social Spending, Public Services, Tax and Gender Equality*
(final draft annexed).

(for salaries) squeezes out space for 'development spending' on education. In practice, 'development spending' is really just 'capital spending' and seems to be favoured by the IMF because it creates space for private sector involvement. None of the IMF documents reviewed in the analysis include projections on the impact of cuts and freezes on the number of education workers and none of them sufficiently consider how public sector wage bill constraints lead to staff shortages and a failure to meet international targets on teacher-pupil ratios. Additionally, the IMF does not undertake an assessment of the impact of cuts or freezes to wage bills from a gender perspective, despite clear evidence that women are disproportionately disadvantaged.[88]

7. To what extent are the issues concerning negotiating loans, conditionalities and adaptive strategies for dealing with constrained fiscal space discussed through democratic procedures at the national level? Are views and experiences of civil society sought and acted upon in this process?

Decisions on sovereign borrowing, fiscal adjustment and related adaptive strategies are too often negotiated through technocratic and creditor-oriented processes, with weak democratic oversight.[89] Civil society participation is frequently late, partial or consultative rather than meaningful. Legislators and non-state actors lack timely, accessible and sufficiently integrated information, and debt issues are often excluded from broader budget consultations, constraining effective scrutiny of borrowing decisions and their social-sector implications.[90] This is a major accountability gap, because such decisions shape states' real capacity to meet minimum core obligations under the right to education. The coalition supports stronger transparency, parliamentary scrutiny and meaningful civil society engagement in debt sustainability analysis, programme negotiation and fiscal reform.[91]

Education unions are seldom consulted on education financing decisions. Many education unions report that they do not enjoy the right to collective bargaining and social dialogue is neither regular nor institutionalised. 25% of education unions replying to Education International's global survey noted legal challenges to the right to collective bargaining, and 41% of unions reported that teachers faced practical barriers to their right to collective bargaining, most prominently in Latin America, Africa and Asia Pacific.[92] When teacher salary structures are not determined in collaboration with teachers through their representative organisations, teaching and learning can suffer due to disruptions caused by the right to strike or teacher shortages as a result of unattractive salaries.

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[88] ActionAid (2022) *The Care Contradiction: The IMF, Gender and Austerity*. Available at: https://actionaid.org/publications/2022/care-contradiction-imf-gender-and-austerity

[89] International Budget Partnership (2025) *Addressing Domestic Accountability Challenges in Public Borrowing and Debt Management*.

[90] Ibid.

[91] ActionAid, CESR, Christian Aid, Debt Justice, Eurodad, Oxfam and others (2025). *Joint civil society policy brief: Improving the IMF and World Bank's Debt Sustainability Framework for Low-Income Countries*. Available at: https://www.eurodad.org/improving_the_imf_and_world_bank_s_debt_sustainability_framework_for_low_income_countries

[92] Education International (2025) *The Global Status of Teachers*. Available at: https://www.ei-ie.org/en/item/29412:the-global-status-of-teachers-2024

Section III. Impact on education systems and programmes

8. To your knowledge, how has lack of fiscal space and/or interaction with the International Financing Architecture (World Bank, MDBs and the IMF) impacted specific education programmes, education system components or policies, and subsequently affected public schools, their teachers and learners – especially more marginalized groups? For example:

- **Sustainability or expansion of fee-free education;**
- **Subsidies and cash transfers for disadvantaged groups;**
- **Transportation and subsidies;**
- **School feeding programmes;**
- **Education infrastructure and capital expenditure;**
- **Teaching and learning materials;**
- **Teacher recruitment, retention and remuneration, and contractual conditions for teachers, as well as teacher training;**
- **Preparation for education in emergencies;**
- **Inclusive education provision and specialist services for specific communities.**

The lack of fiscal space, compounded by austerity measures linked to interactions with international financial institutions, has had concrete and documented impacts across education systems. The evidence from **Kenya, Ghana, and South Africa** illustrates how spending constraints translate into ground-level deterioration in education provision, disproportionately affecting the most marginalised learners.

Sustainability or expansion of fee-free education (South Africa): Austerity measures in provincial education departments mean that some parts of the country do not meet minimum school funding requirements to effectively fund no-fee schools.[93] This undermines the sustainability of one of the country's primary instruments for ensuring universal access to basic education.

Teacher shortages and constraints (Kenya, Nigeria and South Africa): Austerity measures, including the public sector wage freeze (2017–2021) caused Kenya's education sector to lose 51,230 teachers.[94] In 2025, the sector faced a shortage of approximately 98,281 teachers, with severe consequences for learning quality and equity.[95] In South Africa, budget cuts contributed to the Western Cape Education

[93] South African National Assembly Portfolio Committee on Basic Education (2025) *DBE and FFC on Funding Norms and Standards per Learner: with Deputy Minister.*
[94] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights
[95] Statement by Civil Society Organisations (2023) *Ghana needs debt cancellation, and is right to default until creditors agree* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-

Department's decision to reduce its basket of educator posts by 2,407 in 2024[96]. The learner-educator ratio in South Africa has not recovered from its peak in 2011, reflecting the cumulative effect of years of constrained education budgets on the teaching workforce.[97]

Similarly in Nigeria**,** debt and blistering austerity measures imposed by the IMF have led to public sector wage bill constraints and a general push to prioritise debt repayment over other essential expenditure. As a result, a 2025 ActionAid survey found that 67% of teachers surveyed in Nigeria reported school budget cuts of over 50%, along with a decline in wages reported by more than half of the teachers surveyed in Nigeria.[98] 79% of teachers reported that they struggle to afford their basic living expenses. Because of these hardships, 53% of Nigerian teachers surveyed were contemplating leaving the profession altogether. This would be a devastating hit in the context where there is already a teacher shortage. These measures have also had a regressive impact on gender equality.[99]

Education infrastructure deficits (Kenya, Ghana and South Africa): Chronic underinvestments in infrastructure have produced acute and widening deficits across all three countries. In Kenya, the FY 2024/25 budget eliminated funding for 320 planned new classrooms.[100] In Ghana, as at 2021, 5,403 schools operated under trees, with 80% of them in Northern Ghana, exposing children to health and safety risks, as well as creating deeply inequitable learning conditions.[101] In South Africa, the Department of Basic Education estimates an annual shortfall of R40 billion (USD 2.4 billion) to eradicate infrastructure backlogs.[102] After adjusting for inflation, the amount allocated annually to the Education Infrastructure Grant is smaller in FY 2025/26 than it was back in FY 2015/16. Cost-containment measures also prevented funding for the Special Intervention Programme on Overcrowding in Schools, which had been intended to build 70,043 classrooms in 8,133 overcrowded schools.[103]

Hidden costs in 'free' education (Kenya): Declining allocations to Kenya's Free Primary Education programme have progressively shifted costs to households, including meals, uniforms, and textbooks,

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escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[96] Western Cape Education Department (2024) *Media Release: Western Cape Education on number of teachers that would be affected by decision to reduce Basket of Educator posts.*

[97] Gustafsson, M (2023) *Projections of Educators by Age and Average Cost to 2070. Teacher Demographic Dividend.*

[98] ActionAid (2025) *The Human Cost of Public Sector Cuts in Africa.* Available at: https://actionaid.org/publications/2025/human-cost-public-cuts-africa

[99] ActionAid (2024) Austerity Measures, Poverty and Gender Inequality in Nigeria. Available at: https://nigeria.actionaid.org/publications/2024/austerity-measures-poverty-and-gender-inequality-nigeria

[100] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[101] GhanaWeb (2025) *80% of schools under trees are in northern parts of Ghana – Africa Education Watch* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[102] South African National Assembly Portfolio Committee on Basic Education (2026) SONA Impact on sector; School Infrastructure backlogs, Maintenance and related matters; with Minister.

[103] South African National Assembly (2023) Q*uestion NW3904 to the Minister of Basic Education.*

among others. For low-income families, these informal costs are often unaffordable, pushing children, especially girls, to drop out.[104] Katarina Tomasevski's 2006 report on 'Fee or Free' remains as relevant as ever in showing the multiple hidden or informal costs that can block access to education.[105]

School feeding programmes (Ghana): Research conducted in public schools in Northern Ghana found significant food insecurity under the School Feeding Programme, with pupils experiencing insufficient and poor-quality food.[106] This was found to negatively impact concentration, health, and academic performance.[107] Moreover, and more worrisome, this affects children in already marginalised regions of the country, compounding their existing vulnerability.

Higher education barriers (Kenya): A new funding model introduced as part of broader fiscal reforms increased higher education annual fees exponentially. For instance, a government-sponsored nursing student saw their annual fees rise from approximately KES 43,000 to KES 300,000. While this falls outside the basic education system, it disproportionately affects students from low-income households, and risks entrenching intergenerational inequality by placing tertiary education beyond the reach for many.[108]

Taken together, these impacts reveal a systemic pattern. Fiscal consolidation does not affect all learners equally. It is consistently the most marginalised who bear the heaviest burden of underinvestment. This directly undermines states' obligations under international human rights law to ensure non-discrimination and to prioritise the needs of the most vulnerable in the allocation of available resources.

Section IV. Adaptive financing and provision of public education

10. In response to debt-related fiscal constraints or consolidation measures, have there been shifts in public education financing or provision (e.g. public–private partnerships, blended finance initiatives, outsourcing, cost-sharing mechanisms, or low-cost private schooling initiatives)? If so:

- **What were the reasons given for these shifts (e.g. fiscal sustainability, efficiency, mobilisation of additional resources, service expansion, quality improvements)?**

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[104] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[105] Tomaševski, K (2006) *The State of the Right to Education Worldwide. Free or Fee: 2006 Global Report.* Available at: https://www.right-to-education.org/resource/state-right-education-worldwide-free-or-fee-2006-global-report

[106] Mohammed, A-R. (2019) *Understanding the Impact and Implications of Fiscal Austerity for the Implementation of Ghana's School Feeding Programme and Social Investment Strategy*, pp. 197-205, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana*. Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[107] Ibid.

[108] Ibid.

· What evidence exists about their effects on learning, equity, affordability, public governance, the education workforce, and the long-term sustainability of the public education system?

In the 1980s, Structural Adjustment Policies (SAPs) imposed by the IMF took hold in **Kenya, Uganda,** and several other countries, pushing states to privatise and deregulate service provision, including education. This triggered the decline in education investment and a subsequent decline in quality and school enrolments, low completion and retention and increases in the number of out-of-school children.[109] This trend continued with increasing debt and austerity further constraining education budgets, and fuelling the growth of privatisation in education, including through PPPs and low cost private schools, which have been shown to have detrimental effects on the right to education.

According to an ActionAid analysis, over half of low-income countries spend more on debt repayment than on education.[110] A 2024 analysis found that 28 of 52 African Union countries are spending over 12% of their national budgets on debt servicing — this is considered the tipping point at which public spending cuts become acute.[111] 20 of these countries spend over 18%. It is also alarming to note that 15 African Union countries already spend more on debt servicing than on education (44% of countries where comparable data exists).[112] Even more stark is the UNCTAD data highlighting that 19 countries pay more on debt interest than on education.[113]

This debt crisis has fueled public sector wage bills constraints, both imposed by the IMF or by Ministries of Finance who adhere to the same neoliberal ideology and economic policy.[114] These wage bill constraints inevitably affect recruitment, training and remuneration of teachers and other education personnel.

In 2021, research across 15 countries revealed that:[115]

1. The IMF advised all 15 countries to cut and/or freeze their public sector wage bill for three or more years, and eight of them for a period of five or six years.
2. The recommended IMF cuts add up to nearly US$ 10 billion –the equivalent of cutting over 3 million primary school teachers.

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[109] Linda Oduor-Noah, *The growth of private actors in education in East Africa*, in Frank Adamson, Sylvain Aubry, Mireille de Koning, and Delphine Dorsi (2021) *Realizing the Abidjan Principles on the Right to Education: Human Rights, Public Education, and the Role of Private Actors in Education.* Available at: https://www.elgaronline.com/edcollbook-oa/edcoll/9781839106026/9781839106026.xml

[110] ActionAid International (2025) *Who Owes Who? External Debts, Climate Debts and Reparations in the Jubilee Year*. Available at: https://actionaid.org/publications/2025/who-owes-who

[111] ActionAid International at al (2024) *Transforming Education Financing in Africa: A Strategic Agenda for the African Union Year of Education*, Available at: https://actionaid.org/sites/default/files/publications/Transforming_Education_Financing_in_Africa_report.pdf

[112] Ibid

[113] UNCTAD (2025) *A World of Debt Report cited in ActionAid (2024) Joining the Dots: ActionAid Brief on Financing for Development.* Available at: https://actionaid.org/publications/2024/joining-dots-actionaid-report-financing-development

[114] ActionAid and Education International (2022) *Education vs Austerity: Why public sector wage bill constraints undermine teachers and public education systems - and must end.* Available at: https://actionaid.org/publications/2022/education-versus-austerity

[115] Ibid.

3. In those 15 countries, just a one-point rise in the percentage of GDP spent on the public sector wage bill would allow for the recruitment of 8 million new teachers, significantly addressing teacher shortages.

More recently, a 2025 ActionAid study on the human cost of public sector wage bill cuts in **Ethiopia, Ghana, Kenya, Liberia, Malawi, and Nigeria** found that 84% of teachers surveyed reported a drop in real income of between 10 and 50% since 2020, 87% of teachers cited a shortage of essential classroom furniture and reduced access to teaching materials and 73% of education sector workers have had to purchase resources themselves, despite their declining real income.[116] This also impacts education quality.

The impact of wage bill cuts is felt triply and most acutely by women and girls. Girls are more likely to be excluded from accessing basic education when budgets are cut; women lose access to some of the best opportunities for decent work in the public sector as teachers and other education personnel; and both girls and women bear a disproportionate share of the unpaid care and domestic work that rises when public services fail.[117]

As highlighted by GI-ESCR, following the 2021 IMF agreement, **Kenya** was advised to privatise its State Owned Enterprises (SOEs) to 'reduce wastages' and 'increase revenue'.[118] Kenya embraced these recommendations by repealing the Privatisation Act 2005 and enacting the Privatisation Act 2023, which controversially removed the requirement for parliamentary oversight in the privatisation process.[119] Under this framework, the Privatisation Authority proposed the sale of 11 SOEs, including the Kenya Literature Bureau, a key publisher for government-approved educational materials.[120] In September 2024, the High Court declared the Privatisation Act 2023 unconstitutional,[121] halting the privatisation of the 11 SOEs. However, the Privatisation Bill 2025, tabled in Parliament in August 2025, was signed into law in

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[116] ActionAid (2025) *The Human Cost of Public Sector Cuts in Africa.* Available at: https://actionaid.org/publications/2025/human-cost-public-cuts-africa

[117] Ibid.

[118] International Monetary Fund. African Dept (2024) *Kenya: Assessment of Financial Risks to the Fund,* p.3, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[119] Kenya Law Reports (2023) Privatisation Act No 11 of 2023 Section 19 gives the Cabinet Secretary to the National Treasury to formulate the privatisation programme. Section 22 gives parliament the duty to ratify but no oversight in the whole process. As mentioned in the main text, the Act was declared unconstitutional in September 2024, as specified by as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[120] Mizner, A., (2024) 'Kenyan privatisation programme hangs in the balance,' *African Law and Business*, 20 November, as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[121] Katiba institute (2024) *The High Court of Kenya declares the Privatisation Act 2023 Unconstitutional* as cited by Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Kenya.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

October 2025, reigniting debate and public concern over the inclusion of SOEs supporting education and other public services in the programme.

In **Ghana**, the sharp underfunding of public education due to austerity measures has led to the number of private primary schools rising by 222% between 2001 and 2018, compared to 22.7% growth in public schools.[122] From 2001 to 2015, enrolment in private primary schools rose by 9.4%, compared to just 3.8% in public primary schools.[123] Moreover, public-private partnerships (PPPs) in education have been promoted by the Government of Ghana through, for instance, the launching of the Ghana Accountability Learning Outcomes Project (GALOP) in December 2019, even though research clearly highlights how PPPs often exacerbate inequity, incur hidden costs, and compromise long-term sustainability of public education.[124]

In **South Africa**, the Western Cape Education Department has amended education laws to allow private organisations and donors to assume significant control over public schools without clear criteria to ensure they have the necessary education expertise or a genuine commitment to learners' best interests.[125] The World Bank's 2025 South Africa Economic Update recommended focused priorities and reforms to the basic education system. The report paid significant attention to the increasing financing constraint of the state, and recommended leveraging private sector involvement to address these shortfalls.[126]

Section VI. Reform of the international financial architecture

12. What reforms to international debt governance and macroeconomic policy frameworks would better enable States to fulfil their obligations regarding the right to education, including the duty to mobilize and allocate the maximum of available resources?

Reforms to international debt governance and macroeconomic policy frameworks are essential to enable States to fulfil their obligations under the right to education, including the duty to mobilise and allocate the maximum of available resources.[127] The current international financial architecture remains structurally misaligned with international human rights law, as it continues to prioritise debt repayment

[122] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[123] ActionAid (2019) *Financing Education in Ghana: How Progressive Taxation Can Increase Government's Spending on Public Basic Schools and Reverse Education Privatisation,* p. 4.

[124] Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) (2025) *Prioritising People in Fiscal Policy: Challenging Austerity, Reclaiming Public Services and Upholding Human Rights in Ghana.* Available at: https://gi-escr.org/en/resources/publications/series-prioritising-people-in-fiscal-policy-challenging-austerity-reclaiming-public-services-and-upholding-human-rights

[125] Equal Education and Equal Education Law Centre (2025) *Joint statement: Equal Education and the Equal Education Law Centre in the Supreme Court of Appeal to challenge the introduction of collaboration schools, donor-funded schools, and intervention facilities by the Western Cape Provincial School Education Amendment Act Media Release.*

[126] World Bank (2025) *South Africa Economic Update. Learning: Overdue Reforms and Emerging Priorities in Basic Education.*

[127] UNESCO (2026) *Financing Education through Fiscal Justice: A Human Rights Imperative*. https://www.unesco.org/en/articles/financing-education-through-fiscal-justice-human-rights-imperative

and creditor interests over the realisation of economic and social rights, including the right to education.[128]

This requires more timely, transparent and equitable debt restructuring mechanisms, including the establishment of a fair and binding multilateral sovereign debt workout mechanism under the auspices of the United Nations, with participation of all creditors, including private lenders, as well as debt sustainability assessments that are aligned with human rights obligations and protect minimum levels of social spending. Debt sustainability assessments should be reoriented to ensure debt is not considered sustainable where its servicing undermines the ability of States to meet human rights obligations, through the systematic integration of human rights impact assessments and explicit consideration of education financing needs. Indeed, the development and agreement of a UN Framework Convention on Sovereign Debt (as proposed by the Africa Group at the UN at the 4th Financing for Development Conference in 2025, but blocked by Europe) would have a positively transformative effect on the financing of education.

Macroeconomic policy frameworks should also move beyond a narrow focus on fiscal consolidation and instead support the expansion of fiscal space and numerous alternatives to austerity.[129] This includes moving away from austerity-driven approaches, such as expenditure cuts, wage bill constraints and regressive taxation policies, which undermine investment in public education and exacerbate inequality.[130] Instead, it should prioritise progressive and equitable resource mobilisation, including addressing illicit financial flows, curbing corporate tax abuse and evasion. Other alternatives to austerity include restructuring/eliminating debt, new Special Drawing Rights (SDRs) allocations, among others.[131]

The IMF has acknowledged that most countries can increase their tax-to-GDP ratios by 5 percentage points,[132] which would greatly support efforts towards achieving the SDGs and the realisation of human rights. However, this analysis is not explicitly incorporated in country level advice, and neither is there a systematic and consistent assessment of the progressivity or regressivity of existing tax systems, or of overall distributional impacts of the tax policy advice offered and how this impacts gender equality.[133] This is more problematic considering that IMF advice centres on value added tax (VAT) which is regressive.[134] There is an urgent need for increasing tax to GDP ratios using progressive means, and the IMF should prioritise progressive, ambitious tax advice which supports efforts to expand countries' revenue bases and the resources available to allocate towards the fulfilment of the right to education.[135]

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[128] United Nations Human Rights Council, *Guiding Principles on Human Rights Impact Assessments of Economic Reforms*, A/HRC/40/57 (2019); Tax Justice Network (2024) *Stolen Futures: The Impacts of Tax Injustice on the Right to Education*.

[129] Ortiz, I. and Cummins, M. (2022) *End Austerity: A Global Report on Budget Cuts and Harmful Social Reforms in 2022-25.*

[130] ActionAid (2021) The Public Versus Austerity: Why Public Sector Wage Bill Constraints Undermine Education.

[131] Ortiz, I. and Cummins, M. (2022) *End* Austerity: *A Global Report on Budget Cuts and Harmful Social Reforms in 2022-25*.

[132] Vitor Gaspar, Mario Mansour, Charles Vellutini (2023) *Countries Can Tap Tax Potential to Finance Development Goals.* Available at: https://www.imf.org/en/Blogs/Articles/2023/09/19/countries-can-tap-tax-potential-to-finance-development-goals

[133] ActionAid, Education International (Forthcoming) *IMF Country Advice on Social Spending, Public Services, Tax and Gender Equality* (final draft annexed).

[134] Ruud de Mooij, Shafik Hebous, Michael Keen (2025) *Efficiency Aspects of the Value Added Tax*. Available at:https://www.imf.org/en/publications/wp/issues/2025/08/21/efficiency-aspects-of-the-value-added-tax-568251

[135] ActionAid, Education International (Forthcoming) *IMF Country Advice on Social Spending, Public Services, Tax and Gender Equality* (final draft annexed).

In this context, the ongoing development of a United Nations Framework Convention on International Tax Cooperation[136] is particularly relevant. Strengthening global tax cooperation is essential to ensure profits and wealth are taxed where economic activity takes place and to enable countries to mobilise sustainable domestic resources.[137] Such a framework has the potential to promote more inclusive and democratic global tax governance, by ensuring that all countries, including those from the Global South, can participate on an equal footing in the design of international tax rules that guarantee the fair allocation of taxing rights and financial transparency for the benefit of all nations.[138] A more equitable tax architecture could restore national tax sovereignty and national administrations' capacity to curb harmful tax practices, strengthen domestic resource mobilisation, reduce reliance on debt, and expand fiscal space for public investment in education and other human rights.[139] Taken together, these reforms are critical to addressing structural constraints within the international financial architecture and to enabling States to realise the right to education in a sustainable and equitable manner.

Most recently on 24th April 2026, civil society outlined many of the issues highlighted in this submission and the recommendations to national governments and international institutions in the Nairobi Charter on Transforming Education Financing.[140]

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[136] United Nations (n.d.) *United Nations Framework Convention on International Tax Cooperation, Financing for Sustainable Development Office*. Available at: https://financing.desa.un.org/unfcitc

[137] Tax Justice Network, *State of Tax Justice 2025* (2025); Tax Justice Network, *Stolen Futures: The Impacts of Tax Injustice on the Right to Education* (2024).

[138] Tax Justice Network (2026) *UN Tax Convention: Summary of the Tax Justice Network's Stakeholder Input after the Fourth Session of Negotiations*. Available at: https://taxjustice.net/2026/04/03/un-tax-convention-summary-of-fourth-session-stakeholder-input-by-the-tax-justice-network

[139] United Nations Committee on Economic, Social and Cultural Rights, *Statement on Tax Policy and the International Covenant on Economic, Social and Cultural Rights*, E/C.12/2025/1 (2025).

[140] Available at https://actionaid.org/publications/2026/nairobi-charter-transforming-education-financing