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# **Nairobi Charter on Transforming Education Financing**

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**Education Financing Learning  
Collaborative – Africa**

Nairobi, April 2026

## Preamble

We, civil society organisations from across Africa, who form part of the Education Out Loud (EOL) Learning Collaborative on Education Financing in Africa convened in Nairobi from 21st-24th April 2026:

- Appreciate the significant efforts made by most African governments to advance the right of education, often in difficult circumstances.
- Reaffirm that education is a fundamental human right and a public good.
- Assert that current education financing remains insufficient, inequitable, and constrained by low domestic resource mobilisation, debt burdens, global financial inequities and austerity.
- Express deep concern that many African governments are not only failing to achieve recognised benchmarks on education financing but are actually reducing the share of budget allocations to education.
- Emphasise that financing must be guided by what is required to deliver free, quality, inclusive education, not only by the resources available within narrow, externally-imposed and often arbitrary measures of 'fiscal space'.
- Affirm the crucial importance of commitments to transparency, accountability and long term impact - ensuring that no learner is left behind.
- Encourage governments to draw learning from and implement approaches to determine the Cost of Quality Education per Student, in line with experiences in Brazil, Eswatini, Uganda, Mozambique and Cape Verde.
- Urge our governments to make rapid progress on the finance commitments made at the UN Heads of State Transforming Education Summit in 2022: to invest more, more equitably, and more efficiently in education.

We recognise the importance of ensuring a full replenishment of the Global Partnership for Education (GPE) and Education Cannot Wait (ECW) later this year. However, we are concerned with problematic donor narratives around learning poverty and foundational learning that diminish the right to education. We affirm that, whilst aid and loans to education can play a role, we need a wider mindset shift to focus more on maximising domestic resource mobilisation for education – which requires both sustained action from national governments and coordinated international action to change global rules and policies that undermine education financing.

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## Our Call to Action: Sustainable Financing for the Future of Education

### 1. Increase the share of public budgets allocated to education to at least 20% of the national budget and/or 6% of GDP

- The Incheon Declaration and Education 2030 Framework for Action committed all governments to meet the benchmarks of 15–20% of the national budget and 4–6% of GDP to be spent on education.
- The declaration also affirmed that lower-income countries with significant gaps in equity and quality, need to reach or exceed 20% of the national budget and/or 6% of GDP.
- It is important to ensure that the share of the national budget spent on education is calculated and reported based on the budget available before, not after, debt servicing (which is crucial for showing the real impact of debt crises).

### 2. Increase the size of public resources through tax justice and debt action

#### Advancing progressive taxation

- Increase tax-to-GDP ratios to sustainably finance public education. Evidence from the IMF shows that lower-income countries could increase tax-to-GDP ratios by at least 5 percentage points of GDP by 2030, enabling a doubling of education budgets and significant increases in health and other public spending.
  - Take urgent measures to focus on raising such increased revenues through progressive, gender-responsive, and equitable reforms, including:
    - Ending harmful tax incentives and exemptions
    - Reforming taxation in the extractive sector
    - Cancelling or renegotiating unfair tax treaties and double taxation treaties, some of which date from the colonial era
    - Closing loopholes enabling tax avoidance and evasion
    - Strengthening fair corporate taxation
    - Expanding progressive taxation of income and wealth
  - Support the finalisation of a binding, ambitious and progressive UN Framework Convention on International Tax Cooperation through 2026 and its adoption in 2027.
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## Rejecting austerity and protecting public education

Reject policies that constrain public investment, including: IMF policy steers to cut or freeze public sector wage bills that impact the teaching profession and wider cuts or constraints to overall public spending on public services. Oppose ideologically driven measures that promote privatisation of education, invariably increasing inequalities; and failed public-private partnerships that pass unfair burdens onto the public sector to facilitate the extraction of private profit. Explicitly protect the financing of critical area such as teacher salaries, inclusion, equity, and infrastructure development.

## Addressing the debt crisis

### Supporting and advancing:

- Debt relief and debt cancellation, where debt burdens constrain education financing. Any country spending more on debt servicing than on education should have access to an accelerated path for debt restructuring/debt cancellation.
- A fair and transparent global debt architecture, including starting negotiations for a UN Framework Convention on Sovereign Debt.
- Greater transparency and accountability by national governments regarding public debt management.
- Progress on reparations for the Transatlantic Slave Trade (in line with the recent UN resolution), climate damages for atmospheric appropriation (as recognised under UNFCCC) and wider extraction of resources under the colonial era. These are debts owed by the Global North to Africa that are far greater than the external debts owed by Africa.

## 3. Increase the sensitivity of education budgets

Financing must actively reduce inequality and remove barriers to quality education. Ensure education budgets are equitable, inclusive, and responsive to need. This includes prioritising investments that address structural inequalities such as :

- Accessible, gender responsive and inclusive infrastructure
  - Well trained teachers who can support inclusive education, including in line with the safe schools declaration.
  - Targeted support for rural and marginalised communities
  - Equitable teacher deployment and incentives
  - Develop and implement equity-based allocation frameworks that explicitly address disadvantage
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## 4. Transform the Role of International Actors in the financing of education

Expanding fiscal space requires both domestic reforms and global financial justice. We therefore also call on the international community - including bilateral donors, international financial institutions, and global governance bodies - to:

- Support an ambitious UN Framework Convention on International Tax Cooperation that aligns with human rights law, advances intersectional equality and sustainable development, and ensures a fair allocation of taxing rights – to be finalised in 2027
- Support the start of negotiations on a UN Framework Convention on Sovereign Debt that remains a priority demand of the Africa Group at the UN.
- End global systems that enable tax abuse and illicit financial flows
- Deliver debt cancellation and fair, transparent restructuring mechanisms
- Align international financial institution policies with human rights obligations and the financing of public education
- Provide predictable, grant-based financing that strengthens public systems. Ensure that 20% of all aid is allocated to education as agreed in the Transforming Education Summit (to bring aid to education into line with the share of national budgets governments are expected to spend on education)

## 5. Commit to scrutiny of education budgets

We call for full budget and spending transparency from governments - and we commit, as civil society organisations, to:

- Follow the money across the full budget cycle and support community participation and accountability
- Strengthen independent analysis of education financing
- Build and sustain coalitions for collective advocacy, including connecting education coalitions with tax and debt coalitions
- Engage governments and parliaments to demand: transparency, equity, increased and effective financing.

Scrutiny is essential to ensure resources reach those most in need and are used effectively.

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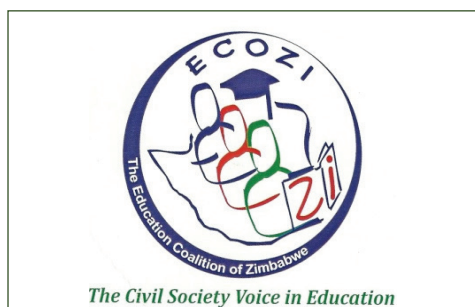
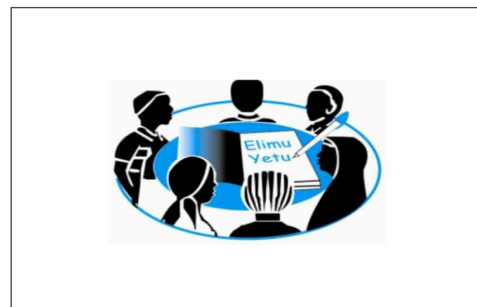
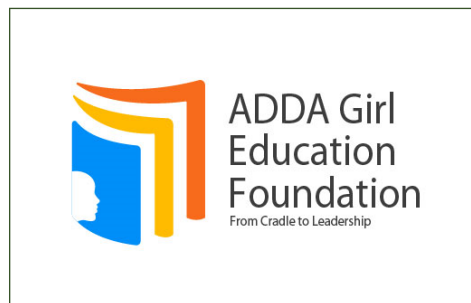
## **Conclusion**

Education financing must be based on what quality requires, rather than being constrained by models that limit African children's right to access quality education. We reject the donor focus on foundational learning and narrow learning outcomes, and the conception of 'learning poverty'. We actively support adopting financing frameworks that reflect the real cost of delivering quality education systems, including normative, rights-based costing approaches such as the Cost of Quality Education per Student (CAQi), which is already being piloted across a number of countries by the learning collaborative members, to better understand the real cost of delivering the right to education. We demand that all governments and actors that are committed to the right education, increase the size of government budgets overall, share of budgets allocated to education, the sensitivity of spending based on equity and the scrutiny of spending in practice.

**Signed by:**

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## Endorsed by participating organisations



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