BREAKING OUT OF THE BUBBLE TO TRANSFORM EDUCATION FINANCING

How the Strategic Finance Agenda from the Transforming Education Summit Could Deliver Breakthroughs in 89 Countries

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OVERVIEW

The Transforming Education Summit **(TES)** in September 2022 was the highest level education meeting ever – convening Heads of States on an unprecedented scale to address the education crisis. One of the five core tracks for the Summit focused on finance, with a TES Discussion Paper on Financing developed with 193 UN Member States and a Call to Action on Financing Education endorsed by the UN Secretary General, that was launched on 19th September 2022. This marked a significant turning point in how discussions on education finance are framed, requiring the education community at national and international levels to engage on the wider issues that profoundly affect the financing of education including tax, debt and austerity. **This briefing is based on an extensive new analysis of different data sets (see the 3 tables in the annexes) to show how breakthroughs on tax, debt and austerity are fundamental for making progress on education in 89 partner and eligible countries of the Global Partnership for Education (GPE).**[2]

On tax, the TES finance agenda includes calls for action nationally to *'increase the fiscal space for education' and 'to reach an adequate tax-to-GDP ratio.' TES also calls for international support to 'prioritise global actions on taxes supporting international reforms that can help countries increase their tax income in a rapid and progressive way, shifting international financial institutions country-level dialogue to be bolder and more progressive on tax reforms, and ensuring global rules do not push countries into "race to the bottom" strategies in terms of taxes and harmful tax incentives. This includes global action on tax loopholes, agreements on a global asset register, the reduction of illicit financial flows, unfair trade taxation, acting on tax havens and promoting a process for setting fair global tax rules.'*

This briefing looks at some of the key data on tax in all Global Partnership for Education (GPE) partner countries. It finds that:

- **GPE partner countries are losing over $47 billion every year in potential tax revenue,** largely owing to aggressive tax avoidance by the wealthiest companies and individuals.
- **Over 70% of GPE partner countries have a low tax-to-GDP ratio** (under 20%) **and 50% an extremely low tax-to-GDP ratio** - meaning that they presently struggle to raise enough revenue to provide universal education.
- **If GPE partner countries increased their tax-to-GDP ratios by five percentage points** (as deemed realistic in a key IMF paper) **they could raise an additional US$ 455 billion.**
- **If 20% of this sum was earmarked for education that would raise over $93 billion for education in GPE partner countries *every year*** - enough to transform the financing of public education.
- **In the 58 countries where data is available this is sufficient to cover the costs of primary education for over 88 million children.**

On debt, the TES Finance Paper also calls for urgent action, observing: *'It is clear that action on debt renegotiations and even debt write-offs for countries in debt crisis urgently needs to be accelerated. Any country that spends more on debt servicing than on education ought to be prioritised.'* The challenge, however, is that education is barely factored into national or global discussions on debt.

The data in this briefing is a wake-up call for GPE partner countries regarding debt:

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1. This report has been produced by ActionAid as part of the *'Strengthening the Tax and Education Alliance'* project funded by the Open Society Foundation.
2. There are 5 countries that are eligible for GPE support but not yet partners – Algeria, Bolivia, Egypt, India and Morocco. We include data on these countries alongside data on the full partner countries of GPE. Elsewhere we use the shorthand 'GPE partner country' to refer to both partner and eligible countries.

- **Of the 71 GPE partner countries where data is available 90% are at significant risk of debt distress** (either they are in debt distress or at high or moderate risk of distress)
- **42 countries are spending over 12% of their national budgets on debt servicing** – the tipping point at which debt servicing tends to trigger reductions in public spending.
- **25 countries are spending more on servicing their external debts than they are on education** (this is 42% of GPE countries for which full data is available)

On austerity, the TES finance discussion paper focussed in particular on the impact of the IMF's use of public sector wage bill constraints - that are a flagship austerity policy. The TES Call to Action on Finance urged *'the International Monetary Fund (IMF) and other international financial institutions to remove existing obstacles such as public sector wage constraints that prevent increased spending on education; and champion policies that will allow significant new recruitment of professional teachers wherever there are shortages'*

This briefing outlines serious concerns from the latest data:

- **75% of GPE countries are planning to cut overall public spending as a percentage of GDP over** the coming three years.
- Studies suggest that **public sector wage bills are specifically being cut or frozen in about 80% of countries** – with teachers likely to be amongst the most profoundly affected.
- **65% of GPE partner countries are spending under the global average percent of GDP on public sector wage bills**
- In the 36 countries where intensive studies have been conducted to look at the IMF policy steer on public sector wage bills:, **67% of countries (24 countries) have been advised to cut wage bills and 28% (10 countries) have been advised to freeze the public sector wage bill** as a percentage of GDP.

The GPE's own risk framework flags the failure to mobilise sufficient domestic financing as one of the most serious risks faced by GPE. It is only through action on these strategic financing issues that a breakthrough on domestic financing will be made, but to date GPE has not engaged at the level that is needed, doing relatively limited work on debt swaps and little or no work on austerity, public sector wage bills or tax. This must change. GPE has an ambitious strategy to leverage the power of its partnership for system transformation, and transformation will only be possible by thinking out of the box and going in bold new directions. Lifting its gaze beyond just the existing budget allocation, and making bold propositions about progressive taxation, debt justice and ending austerity will be vital to expand the size of the pie and increase allocations for education without competing with other sectors for meagre resources in a world beset with multiple demands and frequent shocks.

Whilst the focus of this report is on GPE, many of the issues raised in it are equally relevant for national governments and other global education actors, including the SDG4 High Level Steering Group, UNESCO, the World Bank and the Multilateral Financing of Education Initiative.

1. ACTION ON TAX

1.1 Key findings on tax

Table 1 in Annex 1 analyses data on tax across 89 GPE partner countries. GPE's website lists a total of 93 partner countries but there is insufficient data available on 4 of these: *Egypt, El Salvador, South Sudan and West Bank & Gaza.* The table looks at:

- Total tax losses for each country
- Tax-to-GDP ratios
- Total GDP in US$ millions
- Tax revenue in US$ millions
- Additional revenue that would be raised by increase tax to GDP by five percentage points
- The amount in US$ millions if 20% of this was allocated to education
- How many primary school children this sum could cover

The findings are shocking:

GPE partner countries are losing over $47 billion every year in potential tax revenue, largely owing to aggressive tax avoidance by the wealthiest companies and individuals. This is almost certainly an under-estimate rather than an over-estimate as a lot of the data is under-reported.

Over 70% of GPE partner countries (63 out of 89 countries) **have a low tax-to-GDP ratio** (under 20%) **and 50%** (44 of 89 countries) **an extremely low tax-to-GDP ratio** (under 15%) - meaning that they presently struggle to raise enough revenue to provide universal public services:

- 17 countries under 10%
- 7 countries from 10-15%
- 19 countries between 15% and 20%
- 22 countries between 20% and 30%
- Only 4 countries above 30%

(**Note:** the average tax-to-GDP ratio in OECD countries is 33.5%. No GPE partner country reaches this average)

If the GPE partner countries increased their tax-to-GDP ratios by five percentage points (as deemed realistic in a key IMF paper) **they could raise an additional US$ 455 billion every year.**

If 20% of this $455 billion was allocated to education (in line with the widely accepted benchmark) **that would raise over $93 billion for education *every year*** - enough to transform the financing of public education – whilst also raising substantial revenue for health, other public services and responding to the climate crisis. This is a way to achieve education goals alongside other SDGs, avoiding the inter-sectoral tensions that arise when education advocates focus only on increasing the budget share allocated to education.

In the 58 countries where data is available this is sufficient to cover the costs of education for over 88 million primary school children every year. If data was available for all 89 countries this would be well over 100 million.

1.2 What could and should GPE do on tax?

It is clear that action on tax justice at both national and international levels could help to transform education financing in GPE partner countries. So what should the GPE Board, Secretariat and Partners nationally and internationally do?

NATIONALLY

- The IMF estimates that most countries could **expand their tax-to-GDP ratios by five percentage points** in the medium term. In GPE partner countries this could raise $91 billion for education (out of a total of $455 billion that would also enable transformations in health, other public services and climate adaptation). This would allow many countries to dramatically increase their spending on education. GPE should make action on tax a core priority of its national level process, supporting Local Education Groups to engage with Ministries of Finance on the transformative potential of ambitious tax reform.

- Given GPE's commitment to gender equality and inclusion, and to action on the climate crisis, it is important for GPE to champion an expansion of revenues through tax policies that are:
  – **progressive** - ensuring the largest contributions are made by the wealthiest individuals and companies; tax systems in low income countries tend to be regressive – passing more burden onto people who are least able to pay – so a focus on progressive tax is particularly important;
  – **gender-responsive** - to ensure that women and girls are not disadvantaged – which they are by taxes like Value Added Tax; this is particularly important for GPE as it should match its commitment to gender responsive education policies with a commitment to gender-responsive sources of financing for education; and
  – **climate sensitive** - designing taxes that incentivise sustainability and discourage behaviours that accelerate the climate crisis.

- GPE partners / Local Education Groups at country level should support Ministries of Education to discuss the transformative impact of progressive tax reforms with other sectoral ministries (especially health, water, energy etc) so that the demand for tax reform comes from multiple sectors. They should help to frame a new cross-sectoral strategic dialogue with Ministries of Finance.

- Influential GPE partners such as the World Bank (who host GPE's secretariat and are often country level grant-agents) should take specific responsibility as they routinely engage with Ministries of Finance and Revenue Authorities. The World Bank leadership team in each country should help to frame a strategic dialogue on the role of progressive tax reforms for transforming education and other SDGs. The World Bank country leadership should also engage in a specific dialogue with their IMF colleagues to encourage the IMF to prioritise ambitious and progressive tax reforms in their Article IV discussions with governments.

INTERNATIONALLY

- As the TES finance paper makes clear, many countries will struggle to increase tax-to-GDP ratios at the rate needed because of unfair global tax rules that facilitate the transfer of vast sums into tax havens. The way in which global tax rules are set and enforced needs to be transformed, moving the locus from the OECD club of rich nations (who have set rules for the past 60 years) to a more representative and inclusive process under the UN, to which the door was opened by a UN resolution adopted in December 2022 (as called for by Africa Union Ministers of Finance and championed in the TES finance paper). The GPE Board and Secretariat should **engage positively and actively in the negotiations about global tax reforms** given the transformative impact they could have for the financing of education. The GPE Chair in particular should champion this agenda in all global fora and in discussions with all GPE donors. A specific call should be made for a United Nations Convention on Tax reinforcing the agenda laid out in the UN Secretary General's August 2023 report.

- **GPE should also support the innovative work being done to introduce new global taxes, ensuring that a fair share (20%) of any revenues generated are earmarked for education.** In particular this might involve working closely with those arguing for global taxes in the light of the climate crisis, where there is a lot of political momentum for making a breakthrough. This should include GPE raising the case for education in championing the following:
  - **Windfall taxes** on excess profits of the biggest global corporations. This could raise almost $1 trillion a year in 2020 and 2021 from just 722 mega-corporations (including 45 energy corporations that made an average of $237 billion a year in windfall profits in 2021 and 2022).
  - **Wealth taxes** of 3-5% on the world's wealthiest elites – which could raise $1.7 trillion a year – and which would also help to limit some of the most climate polluting behaviours.
  - **Financial Transactions Taxes** - fixed at 0.1% - which could raise $777 billion over ten years in the US alone - and which could also limit some of the worst speculative financial behaviour (where very large speculators work on very tight margins).
  - **Climate-related taxes** – given the crucial importance of education as part of a just transition. This could include GPE ensuring there is an education voice in calls for:
    a. **Carbon taxes** – such as a climate damages tax (levied on fossil fuel companies extracting oil, gas and coal – which could raise between $75 and $150 billion), border climate adjustments (could raise billions but low income countries would have to be exempted to make it fair) and luxury carbon taxes (targeting high emitting private jets and yachts).
    b. **Taxes on aviation emissions** - a €10 ($10.77) charge on some of the 4.5 billion air journeys taken annually (targeting the 5% of the global population who take more than one flight a year) could raise €40 billion (over $43 billion). Some analysts argue a frequent flyer levy may be fairer. As well as raising revenue either of these would help to decrease emissions from aviation (which make up 2.5% of global carbon emissions).
    c. **Taxes on shipping emissions** – a $150-a-Ton Carbon Tax on Shipping Fuel could raise over $100billion and incentivise cleaner shipping, reducing the 2% of global emissions attributable to shipping.

- **GPE should offer capacity development support to Ministries of Education / development partners** on the crucial links between tax and education – drawing on the expertise developed by the TaxEd Alliance and the Transforming Education Financing Toolkit.

- **GPE should include tax-to-GDP ratios as one of the core indicators that it tracks systematically.**

- **GPE should urge governments to engage in and support regional dialogue and cooperation on tax.** For example, in Latin America this might include engaging in the Platform on Tax as agreed at the recent Cartagena Summit or in Africa supporting the work of the Africa Tax Administrators Forum and their work with the Africa Union.

2. ACTION ON DEBT

2.1 Key findings on debt

Table 2 in Annex 2 looks at three key data sets for 89 partner countries of GPE:

- The risk of debt distress as defined by the IMF
- External debt payments as a percentage of government revenue
- Education spending as a share of total government spending

The data is revealing:

Of the 71 GPE partner countries where data is available 90% are at significant risk of debt distress *(column 2 - either they are in debt distress or at high or moderate risk of distress)*

- 12 countries are in debt distress
- 25 countries are at high risk of debt distress
- 27 countries are at moderate risk of debt distress
- 7 countries are at low risk of debt distress

42 countries are spending over 12% of their national budgets on debt servicing *(column 3)* – the tipping point at which debt servicing tends to trigger reductions in public spending. Data is available on 87 countries so this is 48% of countries who are spending over 12%. **27 of these countries are spending over over 18% of their national budgets on debt servicing – which is the level where public spending cuts become acute.** In its 2020 analysis of 60 countries, Debt Justice found that the countries paying over 18% of government revenue in debt servicing, cut public spending by 13% whilst countries with lower debt payments increased public spending on average by 14%.

25 countries are already spending more on debt servicing than they are on education *(column 4)* – and this number is probably greater as full data is not available for 23 countries. This means, where data is available, 42% of countries are spending more revenue on debt servicing than on education (25 out of 66).

2.2 What GPE could and should do on debt

GPE could support action on debt at both national and international levels

NATIONALLY

- **Support action on debt relief, restructuring, and in some cases, cancellation,** for any countries spending more on debt servicing than education.
- Encourage Ministries of Finance to talk with Ministries of Finance from other countries in their region who are facing similar problems with debt servicing undermining the financing of education – in order to strengthen a coordinated regional response to the debt crisis.
- **Support debt swaps for education** as a temporary alleviation whilst longer term structural changes are made.
- Support **improved public debt management policies** that ensure that any future loans can only be taken out with full transparency, accountability and parliamentary approval, limiting the risk of future debt crises.

INTERNATIONALLY

- Emphasise in **media communications** that progress on education is being undermined by the debt crisis, **collecting case studies** from different GPE partner countries that show the devastating impact of debt servicing on the achievement of education goals.

- Support **international calls for new legislation** to ensure that private creditors participate in debt relief initiatives (as presently being advanced in USA and UK).

- **Raise the impact of debt on education in international forums** including in IMF / World Bank annual meetings and G7 and G20 meetings

- Support proposals to revise the international financial and debt architecture to ensure sufficient financing can be mobilized in support of long-term, sustainable development objectives, including by removing conditionalities that require cutting expenditure on education as a pre-requisite to attain new financing.

3. ACTION ON AUSTERITY

3.1 Key findings on austerity and wage bills

In Table 3 in Annex 3, to analyse trends in austerity and their impact on education, three datasets are laid out for 89 GPE partner countries:

- The projected change in total government spending as a % of GDP from 2023-2025
- The percentage of GDP spent on the public sector wage bill
- The most recent IMF advice on public sector wage bills – drawing on detailed studies from three different sources.

Once again, the findings are striking:

75% of countries are planning to decrease total government spending as a % of GDP between 2023 and 2025:

- 21 countries plan to increase spending.
- 1 country plans to stay even
- 33 countries plan to cut government spending between 0-1%
- 16 countries plan to cut government spending between 0-2%
- 16 countries plan to cut government spending by over 2%
- 2 countries have no data

  = 89 countries

65% of GPE partner countries are spending under the global average percent of GDP on public sector wage bills

- 29 countries above global average of 9%
- 35 countries between 5% and 9%
- 18 countries under 5%
- 7 countries no data

In the 36 countries where intensive studies have been conducted to look at the IMF policy steer on public sector wage bills:

- **67% of countries 24 countries have been advised to cut public sector wage bills as a percentage of GDP;**
- **28% 10 countries have been advised to freeze the public sector wage bill as a percentage of GDP.**
- Only 5% (two countries) were advised to increase spending on the wage bill.

Of all these 36 countries, only six of the countries were spending above the global average % of GDP on the wage bill – and even then, only marginally.

Education is one of the highest spending sectors (often 15 to 20% - as shown in table 2). When there is an overall squeeze on public spending, it is almost impossible for education budgets to be unaffected – even where promises are made to protect them.

Teachers are the largest group on the public sector wage bill in almost every country – so when public sector wage bills are specifically cut or frozen, this almost always requires cuts in the number of teachers (even where there are teacher shortages) or cuts to teacher pay (even where teachers are underpaid). These issues are elaborated further in Education versus Austerity.

3.3 What GPE could and should do on austerity

NATIONALLY

- Study this data at country level and **engage in debates around overall public sector wage bill policies** as these profoundly, and often disproportionately, affect the teacher workforce and other education personnel.

- **Support Local Education Groups to collect evidence on national teacher shortages** and retention issues at different levels (collated in relation to international benchmarks / standards / pupil to trained teacher ratios etc) and support long term planning / projections on the levels of teacher and education personnel needed to deliver SDG4.

- **Ensure that data on the impact of austerity on education is made available to Ministries of Finance / Planning** etc. and that data on teacher shortages / teacher pay is on the table when the IMF discusses public sector wage bill policies with the IMF. Research has found that the IMF and Ministries of Finance do not usually have that data available or actively in mind when discussing and agreeing public sector wage bill constraints.

- **Help Local Education Groups put forward evidence on alternatives to austerity** / public sector cuts which could help to transform education financing. These alternatives include:
  – Expanding progressive tax reforms (as outlined above),
  – Reducing or eliminating debt (also see above)
  – Eliminating illicit financial flows (see financialtransparency.org and UNCTAD)
  – Using government reserves for strategic long term investment

- **Support capacity development programmes for all key actors** to understand the connections between public sector spending / wage bill policies and the impact on education and the education workforce.

INTERNATIONALLY

- **Join the call for the IMF to be routinely at the table with global education actors** and for a sustained dialogue to be developed with the IMF around the TES finance agenda. Progress on austerity policies and wage bills cannot be made without a serious and evidence based discussion with the IMF – and the IMF can also play a key role in advancing progress on tax and debt.

- **Request the IMF to routinely collate evidence on the impact of public sector wage bill constraints** on teacher numbers (at different levels) / teacher retention / education budgets and to publish this annually. Offer support to the analysis of this evidence

- **Request the IMF to change their standard practice / guidance** so that in all Article IV discussions at national level, evidence on the current state of the teaching profession / teacher shortages is presented and considered before making any recommendations for cuts or freezes to wage bills that may impact the profession.
- **Support a session on education / the TES finance agenda in every annual and spring meeting** of the IMF / World Bank - which involves both Ministries of Finance and Ministries of Education and addresses the strategic finance issues addressed in this paper.

- **Support the new High Level Panel on Teachers to document the impact of public sector wage bill constraints** on the teacher workforce and to make strong recommendations for action.

4. CONCLUSION

In 2016 the Education Commission Report observed that globally 97% of the financing available for public education systems comes from domestic resources.[3] All the bilateral and multilateral aid for education, and all the loans for education, add up to less than 3% of total resources. Yet international meetings on education routinely spend over 90% of their time talking about the 3% and largely ignore what can be done to expand domestic financing. This was challenged at the Transforming Education Summit (TES) and in particular by the TES Discussion Paper on Financing and the Call to Action on Financing Education.

Whilst the GPE has done good work, with others, to argue for a greater **share** of national budgets to be earmarked for education (emphasising the benchmark of 20%), this creates some tensions with health and other sectors and there are limits to how big a share of domestic revenue can be allocated to education when there are competing demands. Adding a focus on the **size** of the overall government budget – which is determined most significantly by tax revenues (and influenced significantly by debt and macro-economic policies) - could be transformative and could help build a common cause with other sectors (as a rising tide of tax revenues can lift all sectors together).

GPE, with its extensive reach across so many countries and its global profile, connecting Ministries of Education, bilateral and multilateral donors, foundations and civil society, is well placed to make a significant difference on linking tax and education. Equally important is for GPE to engage in strategic discussions around debt wherever debt servicing is impacting on education spending – which is happening in ever more countries. And GPE ought to pay particular attention to the impact of austerity policies on education – especially where wider public sector wage bill policies block recruitment of professional teachers (even where there are teacher shortages) or block teacher paid (even where teachers are underpaid). These are the biggest determinants affecting the domestic financing of education and the biggest global partnership on education needs to take these issues more seriously.

GPE's risk framework recognises the continuing high risks around squeezed domestic financing – especially in the current economic environment – but there are few mitigating actions to reduce this risk. Most effort is left to the leadership of President Akufo- Addo of Ghana who is now championing the declaration on education financing that was first championed at the last GPE Replenishment by President Kenyatta in 2021. There is some reference in *GPE's 'system transformation approach'* to the *'volume, equity, and efficiency of domestic financing'* (in line with TES) but this is not systematically tracked. Local Education Groups need more capacity support and guidance on what they could and should do on tax, debt and austerity (the Transforming Education Financing Toolkit is a valuable resource in this regard). But to date this support is largely unavailable as there are no significant investments of GPE Secretariat time with the strategic finance issues flagged by TES and no sustained discussions of this at the GPE board.

GPE could and should be championing this agenda globally at every opportunity, doing more to drive a dialogue on the full TES finance agenda with the SDG4 High Level Steering Committee. A strong voice for education is urgently needed to speed up the negotiations for a United Nations Convention on Tax which could transform the environment for education financing – and education (along with health and climate adaptation) should be a major priority for allocating revenue from any global taxes. Whilst GPE has done some modest work on debt swaps – there also needs to be substantial engagement in global debates around debt relief and debt cancellation, where breakthroughs are clearly needed given the scale of the debt crisis. There is specific urgency to demanding a high-level and sustained dialogue with the IMF around the impact of austerity policies and public sector wage bill constraints. There are also

3. This varies with countries from different income groups but even in low income countries only 18% of total spending comes from overseas development aid – and in lower middle income countries it is just 2% (see Education Finance Watch 2021)

important opportunities to engage actively with the wider efforts being made, especially in climate spaces, to transform the global financial architecture. If education has a strong voice in these processes, then the new architecture could significantly enhance the financing of education everywhere.

Domestic financing and the strategic issues affecting it should be a priority area for GPE to develop its **strategic capabilities**. GPE has started to develop capabilities on climate smart education, gender equality, school nutrition, technology for education and school safety. Why not on domestic financing which is recognised as such a risk and where such a transformative agenda has been laid out by TES? An enhanced GPE capability on the size of domestic financing might be considered a higher priority than some of the other areas that have already attracted investment.

GPE has an ambitious strategy to leverage the power of its partnership for system transformation, and transformation will only be possible by thinking out of the box and going in bold new directions. Lifting its gaze beyond just the existing budget allocation, and making bold propositions about progressive taxation and debt justice to expand the size of the pie will be vital to increase allocations for education - without competing with other sectors for meagre resources in a world beset with multiple demands and frequent shocks. If we want to transform education financing, we need the leading global education voices to break out of the education bubble.

Whilst the focus of this report has been on GPE, many of the issues raised in it are equally relevant for national governments – and we urge Ministries of Education and Ministries of Finance in each country to discuss the national data shared in the three tables. Equally, this report is relevant for other global education actors, including the SDG4 High Level Steering Group, UNESCO, the World Bank, and the Multilateral Financing of Education Initiative. Indeed, this report has particularly important findings for the IMF. If GPE, and the other actors listed here, do not step forward and truly champion this transformative agenda, it is not clear who will.

Annex: Table 1. The data on tax

1	2	3	4	5	6	7	8
GPE partner countries	**Total tax loss (from** State of Tax Justice Tax Justice Network 2023	**Tax to GDP ratio** Our World In Data 2020	**GDP in US$ million** Data (worldbank.org) (2022)	**Tax revenue in US$ Millions** *(from columns 3 and 4)*	**Additional revenue if tax-to-GDP raised by five percentage points –** *in US$ millions*	**Increase in education budget if 20% of this is spent on education –** in US$ millions	**Number of children who this would cover going to primary school at current cost per pupil *** (based on GEM Report 2023, Table 1, column I
Afghanistan	2.0	7.1	14,583	1,035	729	146	626,050
Albania	49.7	25.1	18,882	4,739	944	189	35,032
Algeria	62.5	14.1	191,912	27,059	9,595	1,919	n/a
Angola	309.8	17.7	106,713	18,886	5,335	1,067	n/a
Bangladesh	396.9	7.9	460,201	36,355	23,009	4,602	12,404,312 +
Belize	98.3	28.2	2,824	796	141	28	20,756
Benin	16.3	9.5	17,401	1,653	870	174	840,579
Bhutan	0.1	16.5	2,539	419	127	25	8,212 +
Bolivia	91.9	24.7	43,068	10,637	2,153	431	174,989
Burkina Faso	12.3	15.9	18,884	3,002	944	189	660,839
Burundi	1.9	13.6*	3,073	417	153	31	n/a
Cape Verde	11.2	21.2	2,314	490	116	23	13,880
Cambodia	257.8	20.0	29,956	5,991	1,498	300	n/a
Cameroon	65.8	13.6	44,341	6,030	2,216	443	n/a
Central Af Rep	0.4	7.8	2,382	186	119	24	n/a
Chad	5.3	7.13	12,704	905	635	127	1,154,545
Comoros	13.8	8.1	1,242	101	62	12	n/a
Congo	577.8	7.8	14,615	1,139	730	146	n/a
Cote d'Ivoire	121.3	12.1	70,018	8,472	3,501	700	287,968
DRC	210.6	7.1	58,065	4,122	2,903	581	n/a
Djibouti	11.2	10.6	3,515	373	176	35	27,777
Dominica	5.1	25.6	612	156	30	6	1,578
Eritrea	1.3	19.5	2,065	403	103	21	n/a
Eswatini	16.3	25.3	4,854	1,228	243	49	n/a
Ethiopia	53.4	11.6*	126,783	14,706	6,339	1,268	9,323,529
Fiji	8.0	22.9	4,943	1,131	247	49	n/a
Gambia	18.2	10.4	2,273	236	113	23	125,000
Georgia	20.8	23.1	24,605	4,684	1,031	206	n/a
Ghana	115.0	12.3	72,838	8,959	3,641	728	n/a
Grenada	3.2	21.7	1,256	272	63	13	9,285
Guatemala	114.9	10.9	95,003	10,355	4,750	950	792,326
Guinea	7.9	11.9	21,227	2,526	1,061	212	1,239,766
Guinea Bissau	1.6	8.1	1,633	132	81	16	n/a
Guyana	1.7	20.9	15,357	3,209	768	154	n/a
Haiti	3.4	6.1	20,253	1,235	1,012	202	n/a
Honduras	196.4	18.5	31,717	5,867	1,585	317	n/a
India[4]	31703.6	17.0	3,385,089	575,465	169,254	33,850	36,476,293
Indonesia	2806.3	8.3	1,319,100	109,485	65,954	13,191	9,276,371
Kenya	189.8	13.6	113,420	15,425	5,670	1,134	2,772,616
Kiribati	0.2	16.0	223	36	11	2	n/a
Kyrgyz Rep	5.5	25.8	10,930	2,820	547	109	417,624 +
Laos	31.5	12.2	15,724	1,921	787	157	n/a

4. In this and other tables, the largest numbers inevitably relate to the largest country, India – which is eligible for GPE funding but not a GPE partner country. It is important to include because India continues to face huge education challenges.

Lesotho	2.0	33.2	2,553	848	128	26	40,372
Liberia	205.8	11.6	4,001	464	200	40	164,609
Madagascar	13.0	10.8	14,954	1,615	748	150	n/a
Malawi	33.1	15.8	13,164	2,079	658	72	580,645
Maldives	37.4	18.0	6,189	1,114	309	62	18,770
Mali	34.7	14.1	18,827	2,654	941	188	650,519
Marshall Isl.	70.7	17.4	279	48	14	3	1,593
Mauritania	8.2	10.8	10,375	1,120	518	104	301,449
Micronesia	0.5	32	427	136	21	4	n/a
Moldova	21.9	27.8	14,420	4,008	721	144	47,306
Morocco	982.5	20.0	134,181	26,836	6,709	1,342	n/a
Mozambique	147.3	25.1	17,851	4,481	893	179	n/a
Myanmar	141.8	6.4	59,364	3,799	2,968	593	1,577,127
Nepal	8.8	21.9	40,828	8,941	2,041	408	1,117,808
Nicaragua	135.0	25.9	15,671	4,058	783	157	n/a
Niger	1.1	9.34	13,969	1,304	698	140	1,186,440
Nigeria	554.0	7.2	477,386	34,372	23,869	4,774	n/a
Pakistan	126.9	11.4	376,532	42,924	18,826	3,765	9,507,575
Papua New G	6.1	12.5	30,633	3,829	1,532	306	n/a
Philippines	3223.1	14.5	404,284	58,621	20,214	4,043	n/a
Rwanda	5.1	16.2	13,312	2,156	665	133	488,970
Saint Lucia	6.1	20.3	2,065	419	103	21	9,919
St Vincent & G	23.9	23.9	948	227	47	9	3,940
Samoa	142.3	25.7	832	214	42	8	14,362
Sao Tome & P	0.1	12.2	546	921	377	75	n/a
Senegal	82.3	16.7	27,684	4,623	1,384	277	644,186
Sierra Leone	7.1	10.9	3,970	413	189	38	118,012
Solomon Isl.	1.7	16.7	1,595	266	80	16	n/a
Somalia	3.3	3.1	8,126	252	406	81	n/a
Sri Lanka	413.2	11.7	74,403	8,704	3,720	744	820,286
Sudan	3.7	3.05	3,620	110	180	36	n/a
Syria	3.7	10.5	11,159	1,172	558	112	n/a
Tajikistan	0.8	18.4	10,492	1,930	524	105	127,582
Tanzania	124.7	11.7	75,709	8,858	3,785	757	n/a
Timo-Leste	5.4	3.9	3,163	123	164	33	n/a
Togo	10.6	13.1	8,126	1,064	406	81	327,935
Tonga	0.0	20.5	469	96	23	5	n/a
Tunisia	307.7	31.8	46,664	14,839	2,333	467	80,809 +
Tuvalu	0.0	18.1	60	11	3	1	n/a
Uganda	34.3	15.1	45,559	6,879	2,278	456	n/a
Ukraine	459.0	32.5	160,502	52,163	8,025	1,605	490,375
Uzbekistan	12.0	24.2	80,391	19,454	4,091	818	469,844
Vanuatu	4.8	17.7	983	174	49	10	29,325 +
Vietnam	1568.6	15.1	408,802	61,729	20,440	4,088	n/a
Yemen	3.4	7.0	21,606	1,512	1080	216	n/a
Zambia	829.5	16.7	29,784	4,974	1,489	2,978	6,282,700
Zimbabwe	51.3	11.6	20,678	2,398	1,033	207	n/a
TOTAL	**47,479.5**				**455,511 m**	**93,726**	**88,851,503**

Note – insufficient data is available on 4 of the 93 GPE partner countries listed on GPE's website: Egypt, El Salvador, South Sudan and West Bank & Gaza - so these have not been included
**The current cost per pupil is often lower than it should be, but this provides an indication of the scale of impact – in almost every case it would be more than enough to get all out of school children into school and cover many more*
+ = secondary school pupils - used where primary school data not available and secondary data is available.

Annex 2: Table 2. The data on debt

	1	2	3	4
	GPE partner countries	**Risk of Debt Distress** (2023) DSAlist.pdf (imf.org) Except * = from Debt Justice	**External debt payments as a percentage of government revenue 2022** Debt data portal	**Education spending as share of total govt expenditure** GEM Report 2023
1	Afghanistan	High	1.5	8.2
2	Albania	High *	12.3	11.4
3	Algeria	n/a	0.2	n/a
4	Angola	n/a	30.9	n/a
5	Bangladesh	Low	8.3	10.2
6	Belize	Moderate *	19.8	22.2
7	Benin	Moderate	23.1	17.7
8	Bhutan	Moderate	38.9	19.7
9	Bolivia	n/a	11.7	22.2
10	Burkina Faso	Moderate	8.3	22.7
11	Burundi	High	4.8	19.5
12	Cape Verde	Moderate	24.6	15.2
13	Cambodia	Low	9.5	15.7
14	Cameroon	High	24.2	16.9
15	Central Af Rep	High	9.0	n/a
16	Chad	high	18.5	15.7
17	Comoros	High	8.6	n/a
18	Congo	Distress	21.0	15.6
19	Cote d'Ivoire	Moderate	24.8	16.6
20	DRC	Moderate	9.7	14.0
21	Djibouti	High	34.1	14.0
22	Dominica	High	29.4	n/a
23	Eritrea	Distress	4.0	n/a
24	Eswatini	n/a	4.3	n/a
25	Ethiopia	High	27.3	n/a
26	Fiji	n/a	7.1	n/a
27	Gambia	High	23.1	11.4
28	Georgia	n/a	9.0	12.1
29	Ghana	Distress	28.2	18.6
30	Grenada	Distress	15.5	14.0
31	Guatemala	n/a	12.9	23.0
32	Guinea	Moderate	13.7	14.3
33	Guinea Bissau	High	19.4	n/a
34	Guyana	Moderate	4.3	16.0
35	Haiti	High	9.2	14.6
36	Honduras	Low	7.6	23.2
37	India	n/a	3.2	14.6
38	Indonesia	n/a	12.8	17.3
39	Kenya	High	18.9	19.0
40	Kiribati	High	n/a	12.2
41	Kyrgyz Rep	Moderate	8.9	20.1
42	Laos	Distress	52.9	10.8
43	Lesotho	Moderate	6.6	14.4

44	Liberia	Moderate	7.0	7.4
45	Madagascar	Moderate	9.1	19.8
46	Malawi	Distress	43.2	15.8
47	Maldives	High	36.8	10.9
48	Mali	Moderate	11.4	16.2
49	Marshall Isl.	High	8.5	15.0
50	Mauritania	Moderate	26.1	9.1
51	Micronesia	High	5.6	n/a
52	Moldova	Low	6.5	18.4
53	Morocco	n/a	14.3	n/a
54	Mozambique	Distress	17.3	17.4
55	Myanmar	Low	13.4	9.8
56	Nepal	Low	4.2	12.4
57	Nicaragua	Moderate	15.0	22.4
58	Niger	Moderate	11.9	16.3
59	Nigeria	n/a	5.8	n/a
60	Pakistan	n/a	40.0	11.6
61	Papua New G	High	8.0	9.2
62	Philippines	n/a	5.1	15.4
63	Rwanda	Moderate	6.6	15.5
64	Saint Lucia	Moderate	7.6	14.4
65	St Vincent & G	High	15.1	19.0
66	Samoa	High	12.2	n/a
67	Sao Tome & P	Distress	5.1	20.1
68	Senegal	Moderate	25.1	21.5
69	Sierra Leone	High	22.7	21.6
70	Solomon Isl.	Moderate	1.5	n/a
71	Somalia	Distress	9.3	3.0
72	Sri Lanka	n/a	80.5	11.3
73	Sudan	Distress	15.3	n/a
74	Syria	n/a	n/a	n/a
75	Tajikistan	High	10.3	n/a
76	Tanzania	Moderate	14.1	20.5
77	Timor-Leste	Moderate	2.4	7.5
78	Togo	Moderate	12.4	21.8
79	Tonga	High	9.1	n/a
80	Tunisia	n/a	24.3	n/a
81	Tuvalu	High	0.8	n/a
82	Uganda	Moderate	9.6	16.5
83	Ukraine	n/a	16.8	14.6
84	Uzbekistan	Low	6.5	25.6
85	Vanuatu	Moderate	5.6	5.0
86	Vietnam	n/a	6.6	16.1
87	Yemen	Moderate	20.8	n/a
88	Zambia	Distress	51.1	17.1
89	Zimbabwe	Distress	3.0	19.0
	TOTAL			**25 countries spend more on debt than on education**

Annex 3: Table 3. The data on austerity

	1	2	3	4
	GPE partner countries	**Projected change in total government spending as a % of GDP from 2023 to 2025** (from *End Austerity: A Global Report on Budget Cuts and Harmful Social Reforms in 2022-25 - Sept 2022*)	**% of GDP spent on the public sector wage** Worldwide Bureaucracy Indicators (worldbank.org)	**Most recent IMF advice on wage bills** (where available – based on research in The Public Versus Austerity and * = The Pandemic and the Public Sector ** from Human Rights Watch (forthcoming) Bandage on a Bullet Wound: IMF Social Spending Floors and the Covid-19 Pandemic
1	Afghanistan	0.4	13.5	Cut**
2	Albania	1.0-	12.6	
3	Algeria	2.2-	4.7	
4	Angola	2.0-	5.7	
5	Bangladesh	1.0-	2.0	Cut
6	Belize	0.6-	13.8	
7	Benin	0.8-	4.5	
8	Bhutan	1.0-	n/a	
9	Bolivia	2.0-	13.3	
10	Burkina Faso	0.2-	9.4	Cut*
11	Burundi	2.0-	8.1	
12	Cape Verde	4.2-	12.7	Cut**
13	Cambodia	0.9	8.0	
14	Cameroon	0.9-	4.6	Freeze**
15	Central Af Rep	0.2	5.2	
16	Chad	1.0-	7.0	Cut**
17	Comoros	0.5-	5.2	Increase*
18	Congo	0.3-	6.5	Cut**
19	Cote d'Ivoire	0.1	5.0	
20	DRC	0.6-	5.0	Cut**
21	Djibouti	1.0-	6.2	
22	Dominica	0.3-	12.1	
23	Eritrea	0.6-	15.8	
24	Eswatini	1.8-	13.0	
25	Ethiopia	1.2	6.6	
26	Fiji	0.5	n/a	
27	Gambia	3.1-	4.1	Freeze**
28	Georgia	0.8-	3.8	Cut**
29	Ghana	0.9-	7.4	Cut
30	Grenada	1.7-	9.3	
31	Guatemala	0.5-	4.7	
32	Guinea	1.0	3.8	Freeze*
33	Guinea Bissau	0.8-	6.6	Cut**
34	Guyana	3.1-	5.9	
35	Haiti	2.2	3.1	
36	Honduras	0.5	11.5	
37	India	0.6-	5.5	
38	Indonesia	0.6-	5.5	
39	Kenya	0.9-	4.5	Cut
40	Kiribati	1.3-	n/a	
41	Kyrgyz Rep	1.4	13.8	
42	Laos	0.3-	6.2	
43	Lesotho	1.6-	19.4	

44	Liberia	1.2-	9.7	Cut
45	Madagascar	0.6-	5.2	
46	Malawi	1.6-	8.1	Freeze*
47	Maldives	5.4-	14.3	
48	Mali	0.1-	6.1	Freeze*
49	Marshall Isl.	4.8-	21.2	
50	Mauritania	0.2	5.4	Increase**
51	Micronesia	0.6-	18.5	
52	Moldova	0.5-	8.6	Freeze**
53	Morocco	1.3-	12.4	
54	Mozambique	5.8-	12.8	Cut**
55	Myanmar	0.1	3.3	
56	Nepal	0.5-	3.0	Cut
57	Nicaragua	2.0	7.5	
58	Niger	0.2-	3.8	
59	Nigeria	0.3-	1.6	Cut
60	Pakistan	1.3-	n/a	
61	Papua New G	0.6-	6.5	Cut**
62	Philippines	0.1	6.4	
63	Rwanda	0.2	5.0	Freeze*
64	Saint Lucia	0.3-	9.6	
65	St Vincent & G	6.7-	15.2	
66	Samoa	1.8	12.0	
67	Sao Tome & P	0.6-	10.9	
68	Senegal	1.5	5.8	Freeze
69	Sierra Leone	0.2-	7.9	Cut
70	Solomon Isl.	1.4-	n/a	
71	Somalia	n/a	4.7	
72	Sri Lanka	0.5	n/a	Cut**
73	Sudan	1.6	2.9	Cut**
74	Syria	n/a	n/a	
75	Tajikistan	0.3	7.0	
76	Tanzania	0.0	4.2	Cut
77	Timor-Leste	27.5-	12.8	
78	Togo	0.1-	5.4	Freeze*
79	Tonga	0.8-	12.8	
80	Tunisia	2.6-	15.6	
81	Tuvalu	9.4-	33.0	
82	Uganda	1.5-	3.6	Cut
83	Ukraine	1.3-	12.3	Freeze**
84	Uzbekistan	0.7-	7.9	
85	Vanuatu	3.1-	16.1	
86	Vietnam	0.5-	7.3	Cut
87	Yemen	11.2	9.0	
88	Zambia	2.5-	8.3	Cut
89	Zimbabwe	0.4-	6.4	Cut
	TOTAL			

Cover photo: Hearing-impaired girls in Mtinko Primary School in Tanzania learnt about tax justice at school - and later successfully lobbied the government for more resources. Now we need global education actors to learn the same lessons about the crucial importance of tax justice to transform education financing. PHOTO: MAKMENDE MEDIA/ACTIONAID