Financing the future:

Delivering SDG 4 in Senegal

Progress on SDG 4: expansion of access and completion

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Senegal has made progress toward achieving Sustainable Development Goal 4 (SDG 4. However, the **right to education is still not fully guaranteed**, and the country remains far from meeting its commitment to ensure that all girls and boys complete free, equitable, and quality primary and secondary education.

Since the early 2000s, Senegal has expanded access to primary education significantly, with enrolment increasing from 59% in 2000 to 81% in 2023.[1] However, this progress has **stalled since around 2019**.[2] Progress at the secondary level has been slower. Lower secondary enrolment remained nearly stagnant at **around 39% between 2000 and 2023**. Upper secondary enrolment has increased only slightly, from 15% to 17% over the same period.[3] Senegal has made **moderate improvements in access to pre-primary education** over the past decade, but progress remains slow, with a gross enrolment rate of just **18.2%**.[4]

Completion rates remain low across the education system:

- Only about **6 in 10 children complete primary school**.
- About **1 in 3 young people complete lower secondary education**.
- Only **15% complete upper secondary education**.[5]

These figures represent 24% of the primary-age group and 65% of the secondary-age group. In other words, **roughly 1 in 4 primary-aged children and 2 in 3 lower-secondary-aged adolescents are out of school.**[6]

Stark inequalities still exist within education

Deep-rooted inequalities persist in educational access and completion, particularly **along socioeconomic, geographic, and regional lines**. Children from low-income rural families face the most severe barriers.

While earlier **gender disparities at the primary level**[7] —where girls lagged behind—**have largely been addressed**, more girls (68%) now complete primary school than boys (56%).[8] However, this trend reverses at higher levels, **where boys consistently outnumber girls in upper secondary education** across nearly all regions.[9]

There are wide differences in school attendance across Senegal's 14 regions:

- Five regions—Diourbel, Kaffrine, Louga, Matam, and Tambacounda—account for the majority of out-of-school children.
- In **Diourbel, more than half of primary-aged children are not attending school**, while in **Ziguinchor**, the rate is **below 5%**.[10]
- In Diourbel, approximately 60% of children and young people have never attended school, compared to just 5% in Ziguinchor.[11]

Household wealth is among the strongest predictors of educational outcomes in Senegal:

- Only 34% of children from the poorest quintile complete primary school, compared to 71% of children from the richest quintile.
- Just 12% of the poorest children complete lower secondary, versus 55% of the wealthiest.
- At upper secondary level, the gap widens further: only 3.6% of the poorest children complete, compared to 35% of the richest.[12]

In other words, **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.

Exclusion of Children with Disabilities
Children with disabilities are likely the **most excluded group**, though data is scarce. While no official statistics are available, estimates suggest that **children with disabilities are twice as likely to be out of school** compared to their non-disabled peers.[13]

Language also has an exclusionary impact. Senegal's schools continue to use **French as the primary language of instruction**, even though **most children speak national languages** such as Wolof or Pulaar. While there have been small-scale, underfunded pilot programmes in mother-tongue instruction, these have failed to address widespread barriers to learning and inclusion. A recent government pledge to **scale up teaching in local languages** could mark a critical shift.[14] As UNESCO highlights, **early education in the mother tongue is crucial for achieving equity and the broader objectives of SDG 4** in Senegal.[15]

Teachers: the bedrock of quality

Teachers are central to education quality, as recognised in SDG target 4.c, which calls for a substantial increase in the supply of qualified teachers.[16] The UN recommends a pupil–teacher ratio of 40:1 at the primary level and 30:1 at the secondary level.[17]

In Senegal, the **pupil-to-trained teacher ratio** is currently **43:1 at primary level** and **31:1 at secondary level**. In **pre-primary education**, the overall **pupil-teacher ratio** stands at **49:1**.[18]

Improving the teacher workforce—both in terms of numbers and training—has become a central priority in national education plans, with some notable progress in recent years.[19] However, as of early 2025, the government reports a shortage of 6,529 teachers, including 4,313 at the preschool/primary level and 2,216 at the secondary level. To meet immediate needs, a special recruitment programme has been launched to hire 2,000 pre-primary and primary school teachers, along with 1,200 secondary school teachers.[20]

Contract teachers form a significant and strategic part of Senegal's primary education workforce, accounting for **approximately 40% or more** of the total number of teachers.[21] In 5 years, between 2015-16 and 2020-21, the number of contract teachers in primary education increased by 80%; the rate rose from 4.3% to 6.1%. It stands at 19% in the private sector under contract.[22] Hired on fixed-term contracts, often outside the civil service system, they typically receive lower salaries and lack formal training. Ongoing efforts aim to train, regularise, and improve working conditions for contract teachers as part of a drive to improve quality.[23]

Nevertheless, **teacher pay remains a significant concern**. In 2023, the **average monthly salary for public primary school teachers** ranged between **169,000 and 402,000 CFA francs** (approximately **$275 to $650**).[24] Due to **low and often unequal compensation**—with contract teachers earning around **30% less** than their permanent counterparts[25] —**many teachers take on second jobs**,[26] such as tutoring, to make ends meet. This situation contributes to **low morale and high absenteeism**. It can also undermine the **profession's attractiveness**, making it increasingly challenging to **recruit and retain qualified educators**.[27]

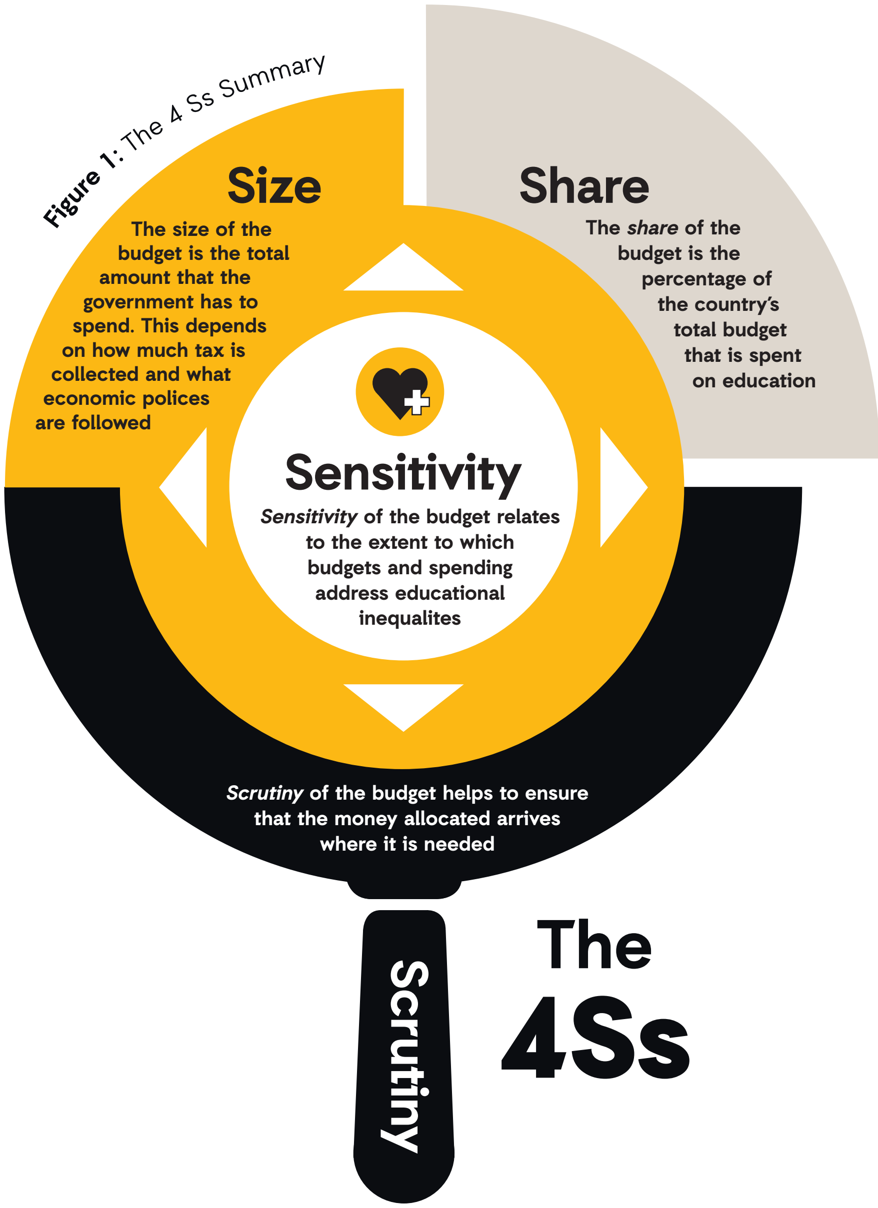
Financing the Future: SDG 4

Investing in Equity and Quality

Senegal has made progress in expanding access to education, but **urgent action is needed to tackle inequalities** that prevent many children from completing a full cycle of quality education. A key priority is to **scale up a well-supported, qualified teaching workforce**. This requires **greater public investment**, guided by the **TaxEd Alliance's 4S approach**:

1. **Share –** Allocate a larger share of the budget to education
2. **Size –** Expand overall revenues through fair taxation and debt justice
3. **Sensitivity –** Target spending to reach the most marginalised
4. **Scrutiny –** Strengthen transparency and accountability so that funds reach schools

Figure 1: The 4 Ss Summary



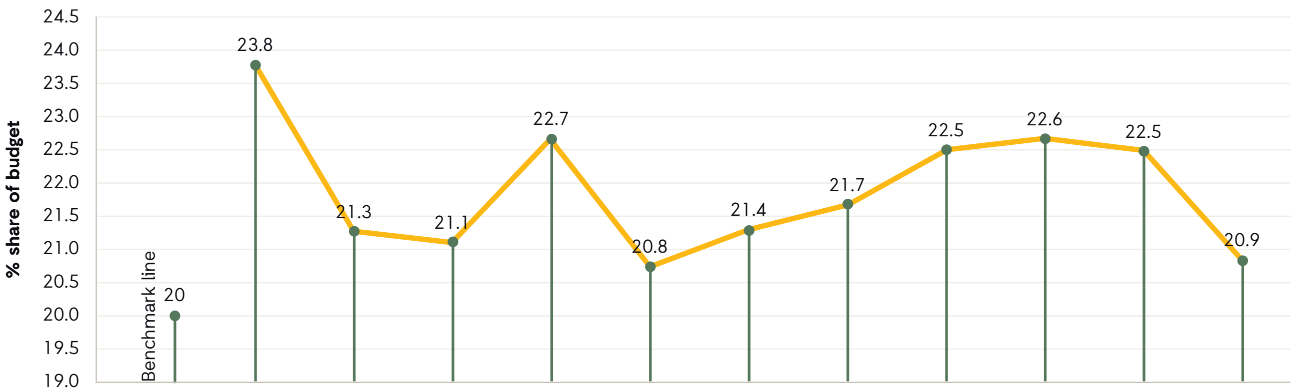
Continue to maintain a high *share* of the budget for education

To finance SDG 4, the Incheon Declaration and Education 2030 Framework for Action, which highlights actions to meet SDG 4, recommends **allocating at least 15-20% of the national budget**, or **4-6% of GDP**,[28] to education. In countries like Senegal, with a young and growing population and a significant distance to cover to meet the 2030 targets, the UN estimates that many countries would need to be **at the upper end of these benchmarks**.[29]

Over the past decade, **Senegal has consistently met—or exceeded—the upper benchmark for allocating the national budget to education** *(Note: this refers to total education spending across multiple ministries, or the functional budget, not just the Ministry of Education).*[30] The country has also come close to meeting the international target of allocating 6% of GDP to education and, in 2025, has reportedly reached this benchmark— see Figures 1 and 2[31] - despite mounting fiscal pressures and constraints on public spending due to rising debt levels (see below).

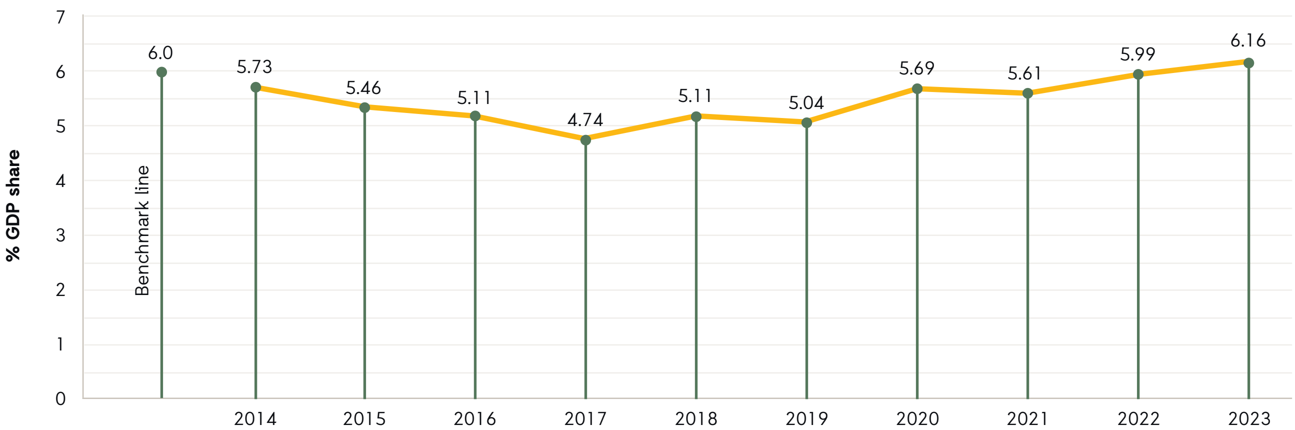
However, as the indicators above clearly show, **even these relatively high investments have not been enough** to guarantee the right to quality education for all. There is a compelling case that **Senegal must sustain these levels** to deliver on its constitutional and international commitments, **while identifying new revenue sources to expand the total budget and improve the equity and effectiveness of education financing**.

Figure 2: Senegal share of the budget on education, 2015 - 2025



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

Figure 3: Senegal share of GDP to education, 2014 - 2023



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

Box 1. Does recurrent and capital spending allow for equity and quality?

To achieve SDG 4, **education budgets must grow not only to fund one-off capital projects—such as school construction—but also to meet ongoing recurrent (operating) costs**, particularly teacher salaries, which typically represent the largest share of education spending. According to a UN SDG 4 costing framework, achieving both quality and equity in education requires an allocation of approximately 84% for recurrent spending (of which 75% goes to wages and salaries) and 14% for capital development to build schools and provide learning resources.[32]

In Senegal, however, in 2024, 92% of the education sector budget was spent on recurrent costs, leaving just 8% for capital investments.[33] As a result of underfunding, the education budget has little room to expand teacher recruitment and invest meaningfully in **infrastructure and learning materials to levels that are recommended in the recurrent/capital split – meaning only increased budgets can support this**.

Make education budgets *sensitive* to equity and able to target the most marginalised

Despite Senegal's strong public commitment to improving equity and quality in education through sustained investment, **serious equity concerns persist** in how resources are distributed:

- **Spending disparities mirror broader regional inequalities.** Public education investments remain concentrated in more advantaged areas, with **rural and underserved regions receiving less funding,** further entrenching geographic inequities.[34]
- **Targeted initiatives exist but remain limited in scale.** Some equity-focused programmes—such as those supporting Daaras (Koranic schools), reintegrating 15,000 out-of-school children, and targeting vulnerable learners—represent important steps, but they **do not yet offset the wider imbalance.**[35]
- **Household costs continue to be a major barrier - persistently undermining equitable access to basic education.** Despite free public schooling, families are spending significantly more on education-related expenses. In the 2022–23 academic year, households spent an average of 66,580 XOF (approximately USD 107) per child on tuition, supplies, transport, and other education costs - placing increased financial pressure on low-income families.[36]
- **Public education spending needs recalibration to prioritise underinvested areas that are crucial for equity.** According to UNICEF, the poorest 20% of households receive just 8% of education spending, while over 40% goes to the wealthiest quintiles—more than four times the share allocated to the poorest. This imbalance is partly driven by the large share of the education budget allocated to tertiary education, which children from the poorest households are least likely to access or complete.[37] Addressing this inequity requires increased investment in severely underfunded areas such as early childhood education and targeted support for vulnerable and out-of-school children.[38] Rebalancing public education budgets toward these foundational and inclusive areas is therefore essential to advancing both equity and efficiency across the education system.

To achieve SDG4, governments must increase the *size* of their overall budgets.

Senegal also requires additional public funds to meet the sustained costs required to achieve SDG 4 over the long term. This is becoming increasingly difficult amid **rising debt servicing, which is draining precious revenues.**

Senegal is currently facing a **debt crisis that is putting significant downward pressure on education spending**. In 2024, **debt servicing consumed an estimated 31% of government revenues.**[39] This also represented **20% of total public expenditures and 5.3% of GDP.**[40] This highlights the growing fiscal constraints that threaten progress toward equitable and inclusive education financing.[41]

This debt crisis and other poor fiscal and macroeconomic indicators in Senegal are currently leading to IMF pressure to pursue austerity policies and cut public spending. This often involves cuts or freezes to public sector wage bills, which restricts the State's ability to either hire more teachers and/or pay teachers more (see Box 2).[42]

Debt vs Education Spending

	DEBT STATUS (World Bank)	TOTAL EXTERNAL DEBT	TOTAL ANNUAL DEBT PAYMENTS	EXTERNAL DEBT PAYMENTS AS % OF NATIONAL REVENUE (2024) (Debt Justice)	EDUCATION SPENDING AS % OF NATIONAL REVENUE – (UNESCO)
Senegal	Moderate	19,173,265,016	1,420,356,236	31.2	22.17

Source: ActionAid (2025) Who Owes Who: External debts, climate debts and reparations in the Jubilee Year. https://actionaid.org/publications/2025/who-owes-who

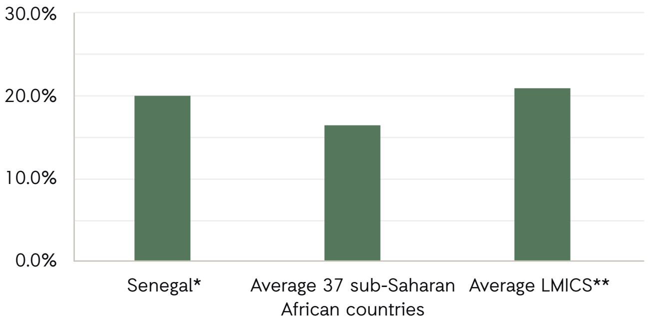
Box 2. IMF, austerity and teacher shortages

A 2023 **ActionAid analysis** of IMF loan documents and Article IV reports for Senegal (July 2021–January 2023) revealed a pattern of **policy advice promoting tight deficit and inflation targets, making it nearly impossible to significantly increase public spending**. The IMF also advised a **freeze on the public sector wage bill (PSWB)**—a measure that threatens to restrict the recruitment of much-needed teachers and limit salary improvements critical to retaining qualified staff.[43] New negotiations between the IMF and the Senegalese government are now underway after the freezing of a $1.8 billion IMF loan in 2023, following a 2024 internal audit by the new administration. The audit revealed a much worse macroeconomic outlook and debt burden than previously disclosed.[44] There are growing concerns that these developments could trigger further austerity, undermining Senegal's ability to meet SDG 4 and threatening the right to education for millions of children and young people.

Senegal urgently needs to expand its public spending capacity, and in this context, **raising new domestic revenues is increasingly vital**. In 2022—the most recent comparable year—Senegal's **tax-to-GDP ratio reached 19.8%**, exceeding the sub-Saharan African average of 16% and showing steady progress in domestic revenue mobilisation.[45] It also stood slightly above the average for lower-middle-income countries. However, **non-tax revenues remain low**, at just 2.4% of GDP—well below the African average of 6.2%.[46]

While improved tax collection is encouraging, it has been **outpaced by rising debt servicing obligations.** With **almost one-third of government revenues now allocated to debt repayment**, the available fiscal space for vital social sectors like education is shrinking. Without bold reforms to increase and equitably allocate public resources, Senegal risks **falling short of SDG 4 commitments** and undermining the right to quality, inclusive education for all.

Figure 4: Tax-GDP ratios, Senegal and comparable country groups (2022, latest years)



** Based on OECD revenue analysis.*
***ICTD/UNU-WIDER Government Revenue Dataset.*

Senegal should aim to **increase its tax-to-GDP ratio by five percentage points** over the medium term. An IMF research paper indicates that for many countries, this is an **ambitious but achievable medium-term goal**.[47] According to the **Tax Justice Network**, such an increase could generate up to **US$ 7.2 billion in additional annual revenue in Senegal. If 20% of this were allocated to education**, in line with international targets, it would yield around **US$ 1.5 billion**—enough to **provide schooling for all one million primary-aged children currently out of school.**[48]

However, any expansion in revenue must be **progressive**, with the greatest burden placed on the wealthiest households and corporations. Senegal currently relies heavily on **indirect taxes**, which tend to fall disproportionately on lower-income groups, making the system **less equitable than in many peer countries** (see Figure 4, Box 3).

> *"Governments should commit to reaching an adequate tax-to-GDP ratio through ambitious and progressive tax reforms… Progressively realising the right to education using maximum available resources means going beyond the resources currently at government disposal; it includes resources that could potentially be mobilised, in particular through progressive taxation."*
>
> **Farida Shaheed, UN Special Rapporteur on the Right to Education. Quoted in Stolen Futures: The Impacts of Tax Injustice on the Right to Education (2024)**

There are several ways to raise new revenues progressively. Measures grounded in progressive tax justice include implementing national wealth taxes, tackling tax abuse by multinational corporations and wealthy individuals who use tax havens to underpay taxes, and reducing unnecessary tax exemptions and incentives.[49] **In Senegal, these reforms have the potential to increase the tax-to-GDP ratio to unlock resources for education.**

Tax Justice Network have estimated that **preventing cross-border tax abuse could generate an additional US$82.3 million**. If 20% of this additional revenue raised by clamping down on tax abuse were allocated to the education budget, this would equate to US$16.5 million. This could pay for:

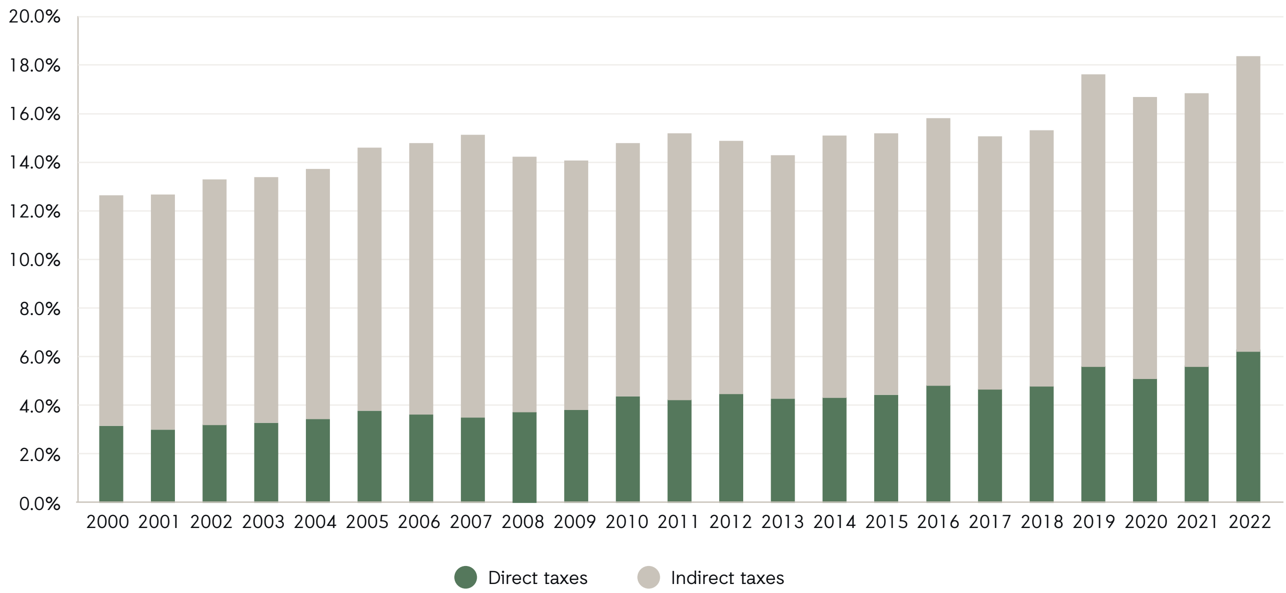
- 21,224 teachers, or,
- A raise for all teacher salaries by 30%, or
- pay for 53,818 pupils.[50]

Tax Justice Network have also shown that, if **Senegal were to introduce a wealth tax, it could generate approximately US$5.7 billion**.[51] If the government allocated 20% of the new revenues generated to education, in line with international benchmarks, this would result in an additional US$31 million, which could cover the school fees for 103,737 pupils.[52]

Box 4. Progressive and regressive taxes in Senegal

Between 2002 and 2022, Senegal has considerably improved its tax-to-GDP ratio. However, at the same time, they have also done too little to reduce the overreliance on indirect taxes compared to direct taxes (see Figure 4). The OECD notes that the highest share of tax revenues in Senegal in 2021 was contributed by value-added taxes (VAT) (32%). The second-highest share of tax revenues was derived from taxes on goods & services other than VAT (27%). Both are higher than the Sub-Saharan African average, further suggesting a lack of effective tax collection.[53]

Figure 5: Direct to indirect taxes in total taxes over time, 2000-2022



Data from ICDT/UNU-WIDER Government Revenue Dataset.
**Note. Direct to indirect taxes can be a useful proxy for how regressive or progressive a tax system is: an overreliance on indirect taxes tends to highlight a more regressive tax regime (i.e. an overreliance on VAT, which often hits the poorest hardest), while a greater reliance on direct taxes tends to be more progressive (as this includes corporate taxes or income taxes for those in the more formalised sectors).*

The 5 Rs of tax and the future of public services

Our tax sysytems are our most powerful tools for creating just societies that gives equal weight to the needs of everyone. Here's what our tax system can deliver if we programme them to work for everybody, instead of just the wealthy few:

5Rs

Revenue

to fund universal public services and sustainable infrastructure.

Every second, a nurse's yearly salary is lost to a tax haven. Over $483 billion in tax is underpaid each year by corporate giants and the superrich that coulld be going to our public services.

Redistribution

to curb inequality between individuals and between groups.

Women provide 71% of unpaid dementia care hours globally. Tax can fund public caregiving systems, redistributing and reducing care burdens.

Repricing

to limit public "bads" like carbon-intensive products and promote "goods", like sustainable local production.

A lower VAT rate on public transport fares and a higher tax rate on vehicle ownership can increase use of public transportation. Higher taxes on ownership of private jets and other highly polluting transportation can disengage their use by the superrich.

Representation

to strengthen democratic processes and improve democratic governance.

Reliance of government spending on tax revenues is strongly linked to higher quality of governance and political representation.

Reparation

to redress the historical legacies of colonisation and ecological damage.

Reprogramming the global tax system to protect people's needs and rights can help countries fund a transistion to food systems that serve people and planet.

Box 5. The UN Tax Convention

Tax justice advocates have been calling for a shift in the global tax governance and international cooperation to a system that is fair, inclusive, transparent and supports the efforts of Global South countries to mobilise domestic resources to effectively invest in gender responsive public services, including education. The current system has primarily been led by the Organisation for Economic Cooperation and Development (OECD), which lacks effective representation of countries in the Global South and prioritises the interests of Global North countries. Currently, there are only 38 OECD members compared to 193 member states at the UN. The OECD has also been criticized for being ineffective, lacking accountability and professional standards, and perpetuating racist, extractive and colonial structures.[54]

In December 2023, the UN General Assembly adopted Resolution 77/244[55] on the promotion of inclusive and effective international tax cooperation at the United Nations. This momentous shift led by the Africa Group, was reaffirmed in December 2023 by a subsequent UN General Assembly resolution,[56] which kicked off the State-led process for developing a Framework Convention on

International Tax Cooperation at the UN. The Terms of Reference (TORs[57]) for this Convention were adopted by the UN in December 2024.[580] This process is envisioned to run from 2025 to 2027 with the development of the Convention, and two early protocols on (i) taxation of income from cross-border services in the digitalised and globalised economy, and (ii) dispute prevention and resolution.

Toutou DANFAKHA, from Missirah, Senegal.
PHOTO: DJIBY SOW, ACTIONAID SENEGAL

Financing the future: Call to action

The TaxEd Alliance calls on the government of Zambia to take the following measures needed to fully finance quality, inclusive, gender responsive public education and achieve SDG 4:

1. Increasing the **SHARE** of the budget allocated to education, by meeting (or exceeding) the UNESCO's benchmarks of 20% of national budget and/or 6% of GDP.

2. Increasing the **SIZE** of the overall budget, maximizing the availability of resources for investment in public education by:
   - Reforming tax policies to establish progressive, gender-responsive and climate-sensitive tax frameworks that will increase the tax-to-GDP ratio by at least 5 percentage points and unlock more revenue to invest in public education. To do so, Zambia should focus on:
     - Ending harmful tax incentives.
     - Reviewing tax and royalty agreements in the natural resource / extractive sector
     - Reviewing and cancelling double tax treaties
     - Closing loopholes which enable tax avoidance and evasion in the private sector
     - Promoting and enforcing fair corporate tax
     - Promoting and enforcing progressive taxes on personal income and wealth. Supporting the development of a binding, UN Framework Convention on International Tax Cooperation that aims to seal the loopholes in international tax governance and cooperation that have enabled countries to lose billions in revenue through global tax abuse.
   - Push back against the coercive policy advice of the IMF on austerity, including public sector wage bill cuts and privatisation, utilizing instead alternatives to austerity including progressive taxation.
   - Work together with other countries calling for debt relief and debt cancellation and support the efforts towards a UN Framework Convention on Sovereign Debt.

3. Increasing the **SENSITIVITY** of national education budgets by:
   - Focusing on equity in public expenditure to redress inequality and tackle discrimination (e.g. investing in accessible school infrastructure; ensuring adequate sanitation facilities to support efforts to keep girls in schools; increased investments in incentives for teacher postings in poor rural areas).
   - Developing the Consolidated Equity Index to apply a nation-wide equity funding formulae which explicitly addresses disadvantage and inequality.

4. Enhancing the **SCRUTINY** of national education budgets by:
   - Establishing structures for and actively encouraging scrutiny of education budgets and expenditure to promote transparency and accountability and improve efficiency through timely disbursement of funds, and ensuring that funds are spent effectively (especially in disadvantaged areas), e.g. by enabling or formalising community and civil society oversight.

Endnotes

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47. The following IMF Staff report notes: *"Increasing the tax-to-GDP ratio by 5 percentage points of GDP in the next decade is an ambitious but reasonable aspiration in many countries."* Gaspar, V., Amaglobeli, D., Garcia-Escribano, M., Prady, D., & Soto, M. (2019). *Fiscal policy and development: Human, social, and physical investment for the SDGs* (IMF Staff Discussion Note No. SDN/19/03). International Monetary Fund. 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. It is important to note that this calculation does not look at the mechanisms for achieving the 5 percentage points increase (i.e., which tax reforms are pursued). For the organisations represented

here, any future revenue generation should be done with a focus on progressive, gender-responsive and climate-sensitive tax reforms so that any new taxes do not hurt the poorest and most vulnerable but rather fall on those most able to pay.

48. For calculations and methodological background, see Table 8 (and corresponding notes): Tax Justice Network (2024). Stolen futures: the impacts of tax injustice on the Right to Education. Please note, this data is based on older tax-GDP data (when this was around 19%) and thus is not a direct comparison to the current levels; however, it is instructive of the ambition that could be infused into new revenue generation.
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Co-funded by
Education Out Loud

This publication was produced with the financial support of Education Out Loud. Its contents are the sole responsibility of the Tax Ed Alliance and do not necessarily reflect the views of funding partners Oxfam Denmark and GPE.

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November 2025

Cover photo: ActionAid sponsored child in Sénégal drawing her ideal classroom.
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Design by www.NickPurserDesign.com