

## **INCREASING GLOBAL EDUCATION FINANCING:**

### **BOLD AND CREDIBLE PLEDGES TO ACHIEVE SUSTAINABLE CHANGE**

#### **A briefing for Developing Country Partners on the Replenishment of the Global Partnership for Education**

##### **Summary**

In agreeing the Sustainable Development Goal 4 (SDG4), and the accompanying Education 2030 Framework for Action (FFA), governments committed to ensuring inclusive and equitable quality education and lifelong learning for all by 2030. In recognition that enacting this expanded agenda will require more funds for education, the FFA sets out financing benchmarks that commit governments to spending at least 4-6% of GDP and 15-20% of total budgets on education

The upcoming replenishment conference of the Global Partnership for Education (GPE) is a key opportunity for governments and donors to pledge to increase their funding of education in support of this agenda. At the replenishment conference, all developing country governments, donor governments, civil society, the teaching profession, foundations and the private sector which are part of GPE will come together to make pledges towards the 2018-2020 replenishment round.

The Global Campaign for Education (GCE) is calling on all developing country partners (DCPs), donors, and multilateral institutions to implement its Call to Action to increase global education financing (see Annex). This means donors increasing aid towards the 0.7% global target, channelling 30% of their funds to support multilateral efforts in education, and meeting the GPE's replenishment goal of US\$2 billion a year by 2020. Donors must also support reforms to DCPs' domestic tax systems and developing a globally inclusive inter-governmental body that is empowered and resourced to set and enforce fair global tax rules.

A recent report by the International Commission on Financing Global Education Opportunity estimates that financing for education in low- and middle-income countries needs to increase to US\$3.0 trillion by 2030. Ensuring the Global Partnership for Education – the only multilateral partnership devoted to getting all children into school for a quality education – has sufficient funding for 2018 onwards is vital to reversing the global funding gap for education.

The task remains urgent, with 263 million children and youth out of school around the world,<sup>1</sup> and the finance gaps large, to provide a quality education to all. GPE countries are home to approximately 870 million children and youth, and 78% of the world's out-of-school children.<sup>2</sup>

Developing Country Partners (DCPs) have a unique role to play in the replenishment conference. They should make spending pledges to increase the share of national budgets and GDP devoted to education. These pledges must be deep, but also realistic, credible and trackable – they must be commitments which governments fully intend to meet and to which others can hold them to account.

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<sup>1</sup> UNESCO Institute of Statistics and Global Education Monitoring report. References to this policy paper can be found here: POLICY PAPER 27 / FACT SHEET 37 *Leaving no one behind: How far on the way to universal primary and secondary education?*  
<https://en.unesco.org/gem-report/sites/gemreport/files/LeavingNoOneBehindReference.pdf>

<sup>2</sup> GPE Case for Investment

Specifically, DCPs should increase:

- the **share** of the budget going to education, allocating at least 20% of their national budgets, or at least 6% of their GDP
- the **size** of the budget, meaning raising more tax revenues to increase the domestic resources available for education
- the **sensitivity** of the budget, ensuring that it supports the most marginalised and tackles inequality
- citizen **scrutiny** of the education budget, meaning promoting budget transparency, accountability and participation.

During the 2014 replenishment conference, DCPs demonstrated ambition and clear leadership. In total, 33 countries pledged US\$26 billion, far exceeding all expectations, and ten times the amount donors pledged. Yet GCE's recent analysis suggests that many countries remain off track in meeting the spending pledges they made in 2014,<sup>3</sup> and progress is not clear in many countries due to a lack of a 'credible' pledging baseline process.

This replenishment conference, GCE is calling for the DCPs to lead the way again – this time, not only raising the stakes of ambition, but also committing to ensure they are able to show progress, on an annual basis, over the lifetime of the pledge.

There are four ways the spending pledges at the GPE can be improved from the previous session in 2014. Pledges should be:

- **Ambitious.** Countries should provide spending pledges for increasing the proportion of GDP and national budgets allocated to education spending.
- **Clear.** Figures need to be clearly referenced by governments, and be consistent with national planning documents.
- **Official.** Pledge figures cited by governments should be formal, having been signed off by the government as part of an agreed planning process.
- **Open to scrutiny.** Pledges must promote parliamentary and public scrutiny over progress in education spending and promote accountability.
- **Fundable.** Governments should state where additional resources might come from, most notably from increasing tax revenues.

This year the global community has an important opportunity to reverse overall trends in financing for basic education and meet the demand for education funding in some of the world's poorest countries, with the largest out-of-school populations. We must not let that opportunity slip by: the time is now to fund the future.

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<sup>3</sup> in 2014. Of 33 countries which made pledges, only four are meeting their pledges while 19 are off track. In 10 cases, the situation is unclear (either because the government budget is not available or because there are contradictory figures).

## Introduction

The Sustainable Development Goal 4 (SDG4), and the accompanying Education 2030 Framework for Action (FFA) contain collective commitments to ensure inclusive and equitable quality education and lifelong learning for all by 2030. In recognition that enacting this expanded agenda will require more funds for education, the FFA sets out financing benchmarks that commit governments to spending at least 4-6% of GDP and 15-20% of total budgets on education, and it highlights domestic resourcing as the most important way of funding education. In addition, to address issues of quality and equity in education, the FFA recognises there is a need for greater efficiency, better-targeted spending and increased accountability.

The upcoming replenishment conference of the Global Partnership for Education (GPE) is a key opportunity for governments and donors to make pledges to increase their funding of education. Specifically, the Global Campaign for Education (GCE) is calling on all partners of the GPE to meet the GPE's replenishment targets (see Box 1).

The task remains urgent. There are 263 million children and youth out of school<sup>4</sup> while at least 250 million primary school-aged children, more than 50% of whom have spent at least four years in school, cannot read, write or count well enough to meet minimum learning standards.<sup>5</sup> Thus, many millions of children who are in school are simply not accessing a *quality* education. Too many children are being taught in schools with too few teachers and classrooms, or inadequate infrastructure such as sanitation facilities; this is contributing to high dropouts and poor learning outcomes. There are clear groups who face discrimination and disadvantage in education, such as children with disabilities, girls, minority groups, those affected by conflict, and children of migrant workers/pastoralists.

The Global Partnership for Education is itself approaching all 65 Developing Country Partners (DCPs) to request they make pledges to increase the share of national budgets devoted to education. Increasing the share of the budget to 20% remains a core part of the GPE's 'Results Framework'. These pledges must be deep, but also realistic, credible and trackable – they must be commitments which governments fully intend to meet and to which others can hold them to account. This briefing outlines why and how they might do this.

### Box 1. The Right to Education and the Global Partnership for Education's Role in SDG4

The right to education is embedded in numerous international treaties and in most national constitutions. In 2015 Heads of State worldwide agreed to the 17 Sustainable Development Goals, an agenda which aims to deliver everyone's human rights. As with human rights, the goals are universal, indivisible, interdependent and interrelated. By agreeing this agenda, governments committed to deliver Sustainable Development Goal 4 (SDG4), to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all by 2030. This commitment has been made because every girl, boy, adolescent and adult has the right to a quality education; it is the right which delivers all other rights, and which underpins the full 2030 agenda. This commitment must now be delivered.

The Global Partnership for Education is a multi-stakeholder partnership and funding platform that galvanises global and national support for education in developing countries, focusing on the poorest and most vulnerable children and youth. GPE 2020, the partnership's strategic plan for 2016–2020, aligns GPE's vision and mission to SDG4.

This replenishment round explicitly aims to support 89 low- and lower-middle income countries to help support their efforts towards SDG4. The GPE focuses its efforts where poverty and education needs are greatest. These 89 countries are now eligible for GPE funding, accounting for 870 million school aged-children and youth, including 78% of the world's out-of-school children.

<sup>4</sup> UNESCO, 'Leaving no one behind: How far on the way to universal primary and secondary education?' Policy Paper 27, Fact Sheet 27, 2016, <http://unesdoc.unesco.org/images/0024/002452/245238E.pdf>

<sup>5</sup> UNESCO *et al*, *Education 2030: Incheon Declaration and Framework for Action*, 2015, para 29, <http://www.uis.unesco.org/Education/Documents/incheon-framework-for-action-en.pdf>

## The funding gap

On average, low-income countries allocated 16.7% of their national budgets to education in 2014 (latest available figures) while countries in Sub-Saharan Africa allocated 16.6% and those in South Asia 15.3%.<sup>6</sup> While a few countries allocate more than 20% most do not, many are way behind.

UNESCO estimates that government spending on education by low-income countries will need to increase by 50% as a share of GDP by 2030.<sup>7</sup> A recent report by the International Commission on Financing Global Education Opportunity estimates that financing for education in low- and middle-income countries needs to steadily increase from the current US\$1.2 trillion to US\$3.0 trillion by 2030. This requires an average annual growth rate in education spending of 7%. For low-income countries specifically, spending must increase massively – indeed, quadruple – from the current level of around US\$25 billion to US\$102 billion by 2030.<sup>8</sup> The Commission notes that 97% of these resources must come from domestic sources, with foreign aid comprising only 3%.

Failure to meet these targets will have major impacts. The Commission projects that if current trends continue, by 2030 just four out of 10 children of school age in low- and middle-income countries will be on track to gain basic secondary-level skills. In low-income countries, only one out of 10 will be on track.<sup>9</sup>

Aid must also rise. Even with an increase in domestic public expenditure, UNESCO estimates that the financing gap for delivering good quality universal education (from pre-school through to secondary levels) in low-income countries will be US\$10.6 billion per year, on average, between 2015 and 2030.<sup>10</sup> This is over four times the current US\$2.3 billion per year provided by official donors. Aid to education is at historically low levels: in 2014, levels were 8% lower than at their peak in 2010.<sup>11</sup>

## How to fill the funding gap

Governments can and must increase resources allocated to education, and ensure that this funding is spent equitably and effectively to secure the right to free, quality education. Three areas are critical to achieving this.

### Increase budgetary spending

The Global Partnership for Education has set some specific funding targets for the replenishment conference: it is asking donor countries for contributions totaling US\$3.1 billion over three years; developing country governments to allocate 20% of their domestic budgets to education; and philanthropic foundations and private sector donors to step up their targeted contributions.<sup>12</sup>

DCPs must make benchmarked and credible pledges to increase education spending towards at least 20% of their total government expenditure and 6% of GDP by 2020.<sup>13</sup> As noted above, most governments are spending far below this and do not have formal plans to reach this target, despite most having formally committed to it in 2015 in the *Incheon Declaration and Education 2030 Framework for Action*.<sup>14</sup>

<sup>6</sup> UNESCO, *Global Education Monitoring Report 2016*, p.346, <http://unesdoc.unesco.org/images/0024/002457/245752e.pdf>

<sup>7</sup> UNESCO, 'Pricing the right to education: The cost of reaching new targets by 2030', *Policy Paper 18*, July 2015, <http://unesdoc.unesco.org/images/0023/002321/232197E.pdf>

<sup>8</sup> International Commission on Financing Global Education Opportunity, *The Learning Generation: Investing in Education for a Changing World*, 2016, pp.3, 21, <http://report.educationcommission.org/downloads/>

<sup>9</sup> *Ibid.*

<sup>10</sup> UNESCO, *Global Education Monitoring Report 2015*, p.297, <http://unesdoc.unesco.org/images/0023/002322/232205e.pdf>

<sup>11</sup> UNESCO, *Global Education Monitoring Report 2016*, p.xix, <http://unesdoc.unesco.org/images/0024/002457/245752e.pdf>

<sup>12</sup> 'GPE Replenishment 2020: A campaign to secure education for 870 million children', <http://www.globalpartnership.org/blog/gpe-replenishment-2020-campaign-secure-education-870-million-children>

<sup>13</sup> UNESCO et al, *Education 2030: Incheon Declaration and Framework for Action*, 2015, <http://www.uis.unesco.org/Education/Documents/incheon-framework-for-action-en.pdf>

<sup>14</sup> *Ibid.*

*'We are determined to increase public spending on education in accordance with country context, and urge adherence to the international and regional benchmarks of allocating efficiently at least 4-6% of Gross Domestic Product and/or at least 15 - 20% of total public expenditure to education.... Least developed countries need to reach or exceed the upper end of these benchmarks if they are to achieve the targets laid out in this framework.'*

## **Incheon Declaration and Framework for Action<sup>15</sup>**

### **Expand the tax base**

Domestic resources to finance this extra education spending can be found. DCPs should expand their tax bases in progressive ways to ensure that they are raising at least 20% of their GDP in tax revenues. Currently, low-income countries raise on average around 16%, compared to around 33% in OECD countries.<sup>16</sup> The United Nations has noted that developing countries needed to meet this 20% to meet basic service delivery.<sup>17</sup>

Countries can expand their tax bases in a variety of ways. They can, for example:

- Increase the efficiency of their tax administrations
- Abolish harmful tax incentives given to corporations
- Reduce/eliminate tax avoidance and tax evasion by multinational companies
- Formalise at least parts of the informal sector to ensure that those who should be paying taxes, are paying taxes.

Raising domestic sources of finance through taxation has important benefits. Taxation offers an antidote to developing countries' dependence on external aid and provides the fiscal reliance and sustainability needed to promote growth. It strengthens the effective functioning of the state and reinforces the social contract between governments and citizens. The taxation process also helps to build effective and accountable states, as reforms that begin in the tax administration may spread to other parts of the public sector.<sup>18</sup>

Financing from aid is often short-term and unpredictable, but shifts in government spending can generate predictable resources for the long term. This is particularly important for education relative to other investments, as many of the returns to investing in education accrue over the long term (8 to 10 or 15 years) – requiring stable and sustained commitment.

Donors and multilateral institutions also have a critical role to play here. Additional efforts are needed to support reforms to DCP's domestic tax systems and to develop a globally inclusive inter-governmental body that is empowered and resourced to set and enforce fair global tax rules.

### **Prioritise sensitive allocation and spending and budgetary scrutiny**

Countries must carefully spend education resources in ways that increase equity and support the most marginalised groups, including through gender-transformative budgeting. In some countries, there is an urgent need also to reform or rebuild public financial management capacities to ensure funds are effectively allocated and spent. In particular, there is a need to increase the **Share, Size, Sensitivity and Scrutiny of education budgets and spending**.

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<sup>15</sup> UNESCO et al, *Education 2030: Incheon Declaration and Framework for Action*, 2015, paras 14, 105, <http://www.uis.unesco.org/Education/Documents/incheon-framework-for-action-en.pdf>

<sup>16</sup> ActionAid, *Domestic Tax and Education*, 2016, p.11, [www.actionaid.org/sites/files/actionaid/domestic\\_tax\\_and\\_education\\_final\\_report.pdf](http://www.actionaid.org/sites/files/actionaid/domestic_tax_and_education_final_report.pdf)

<sup>17</sup> Gregory De Paepe and Ben Dickinson, 'Tax revenues as a motor for sustainable development', 2014, p.92, [http://www.oecd-ilibrary.org/development/development-co-operation-report-2014/tax-revenues-as-a-motor-for-sustainable-development\\_dcr-2014-11-en;jsessionid=dsob43nrr0b79.x-oecd-live-02](http://www.oecd-ilibrary.org/development/development-co-operation-report-2014/tax-revenues-as-a-motor-for-sustainable-development_dcr-2014-11-en;jsessionid=dsob43nrr0b79.x-oecd-live-02). The target was in order to achieve the Millennium Development Goals commitments to basic services

<sup>18</sup> *Ibid.*

- Increasing the **share** of the budget going to education means countries allocating at least 20% of their national budgets, or at least 6% of their GDP, to the education sector.
- Increasing the **size** of the budget means raising more tax revenues to increase the domestic resources available for education.
- Increasing the **sensitivity** of the budget means analysing spending within the education sector through an equity lens, ensuring that it supports the most marginalised, and that it is working to help tackle discrimination, inequality and improve access to quality education for all.
- Increasing citizen **scrutiny** of the education budget means promoting budget transparency, accountability and participation including processes such as participatory budget tracking.

There is a crucial need to focus education spending on improving equity. Those who lack a quality education are almost always drawn from the ranks of the poorest, most marginalised and hardest-to-reach groups. For instance, the poorest are five times less likely to complete a full cycle of primary education than the richest in the developing world, and according to one estimate, only 5% of all children with disabilities worldwide have completed primary education.<sup>19</sup> Girls comprise most (53%) of children out of primary school<sup>20</sup> and most (around 66%) of those children who will never enrol in school.<sup>21</sup>

Governments must also be open to allowing – and championing – civil society groups scrutinising education spending and ensuring accountability in budget processes by influencing decision-making to be more relevant and responsive to needs. Campaigning for marginalised voices to be heard, following the money and ensuring it reaches its intended beneficiaries – and raising the alarm if it doesn't – should be welcomed by governments seeking to improve education spending.<sup>22</sup>

## The opportunity in 2017

*'The GPE replenishment is in many ways a historic, pivotal moment when the course of global education could change dramatically for the benefit of the entire world. We urge developing countries, donors and the private sector to work with us and do what's necessary to seize this moment and support the world's children.'*<sup>23</sup>

### Global Partnership for Education

This year presents a unique opportunity to hold governments to account for delivering their commitments to ensure quality and equitable education and lifelong learning for all. Finding the much-needed extra resources for education is crucial to this. The Global Partnership for Education replenishment conference is itself a golden opportunity and can provide a critical impetus for truly operationalising the Sustainable Development Goals. There is an opportunity to put in place the changes needed to get the world on track for achieving SDG4, as well as to fulfil the commitments in the Incheon Declaration and Education 2030 Framework for Action.<sup>24</sup>

At the same time, there are more and more calls on developing countries to achieve the target of allocating 20% of national budgets to education. Other initiatives are giving education a higher profile than ever. In addition, human rights treaty bodies are increasingly making the case for governments and the international community to step up their allocation of resources for public education.<sup>25</sup>

<sup>19</sup> Global Campaign for Education, *Financing Matters: A Toolkit on Domestic Financing for Education*, 2016, p.21, [http://www.campaignforeducation.org/docs/resources/GCE%20Financing\\_Matters\\_EN\\_WEB.pdf](http://www.campaignforeducation.org/docs/resources/GCE%20Financing_Matters_EN_WEB.pdf)

<sup>20</sup> UNESCO, *Global Education Monitoring Report 2016: Gender Review*, p.15, <http://unesdoc.unesco.org/images/0024/002460/246045e.pdf>

<sup>21</sup> UNESCO, *Global Education Monitoring Report 2016*, p.180, <http://unesdoc.unesco.org/images/0024/002457/245752e.pdf>

<sup>22</sup> Global Campaign for Education, *Financing Matters: A Toolkit on Domestic Financing for Education*, 2016, p.105, [http://www.campaignforeducation.org/docs/resources/GCE%20Financing\\_Matters\\_EN\\_WEB.pdf](http://www.campaignforeducation.org/docs/resources/GCE%20Financing_Matters_EN_WEB.pdf)

<sup>23</sup> 'GPE Replenishment 2020: A campaign to secure education for 870 million children', <http://www.globalpartnership.org/blog/gpe-replenishment-2020-campaign-secure-education-870-million-children>

<sup>24</sup> UNESCO et al. (2015) 'Education 2030. Incheon Declaration and Framework for Action: Towards inclusive and equitable quality education and lifelong learning for all'.

<sup>25</sup> See for example, 'Using rights in practice', <http://www.right-to-education.org/page/using-rights-practice>

## Learning from the last GPE replenishment conference

In June 2014, developing country governments made various education spending pledges at the GPE Second Replenishment Conference in Brussels.<sup>26</sup> Some 33 developing countries made concrete commitments to maintain or, more often, increase, their education spending. Typical pledges were to increase the proportion of the national budget or national GDP allocated to education. Many of these welcome pledges exceeded expectations and on paper totalled over US\$26 billion.

However, three years on, most governments are not on track to meet their 2014 pledges. In addition, there were problems with the pledging process, which needs to be made clearer and more trackable.

### Progress against pledges

ActionAid recently analysed the education budget allocations for the 33 countries which made pledges to the GPE in 2014 to assess if they are meeting their commitments. The research investigated figures cited by the GPE in 2014, consulted official UNESCO spending statistics and, in most cases, analysed government figures publicly available online (usually from Ministries of Finance) or else consulted the Government Spending Watch website. It found that:

- Of the 33 countries analysed, only four (12%) are meeting their pledges while 19 (58%) are off track. In 10 cases, the situation is unclear (either because the government budget is not available or because there are contradictory figures)
- The four countries on track are Ghana, Liberia,<sup>27</sup> Vietnam and Zimbabwe
- One country, Pakistan, accounted for over a third of the total US\$26 billion pledge, promising to double spending on education as a proportion of GDP – yet Pakistan is way off that commitment and, by some estimates, is not increasing education spending at all.

### Problems with the pledging process

The criteria and process for the 2014 pledges made by developing countries were not very strictly defined. Spending pledges made by governments need to be trackable, yet those made to the GPE in 2014 were not, since in all cases it is unclear what source was used for the baseline figures given. For example, the 2014 pledge made by Burundi was to maintain education spending at 34.7% of the national budget. Yet it could not be ascertained where that figure comes from and the 2014 pledge document provides no sources. According to UNESCO figures, Burundi allocated 17.2% of its public expenditure budget to education – much lower than the 2014 pledge figure.

There are also often large discrepancies between national spending figures cited in different sources – the 2014 pledge figures, for example, were often very different to figures cited by UNESCO for the same year. In addition, government baseline figures provided in 2014 were often very different to those given in national budgets.

These problems highlight the need for the pledge made in 2017 to be more credible and for there to be much greater clarity and trackability over them.

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<sup>26</sup> <http://www.globalpartnership.org/content/pledge-report-gpe-replenishment-conference-june-2014>

<sup>27</sup> Government figures in 2014 (the GPE baseline) showed that Liberia allocated only 10.3% of the budget to education (US\$65.6m) and 13.5% in 2015/16 (US\$83.9m) – an increase of 28%. The 2016/17 budget allocates 15.6% (\$93.7m) to education. Liberia committed to the following pledge at the 2014 pledging conference: 1. Establish integrity of teacher salary payments to reduce inefficiencies. 2. Use the saved resources for basic education, increasing domestic education financing by c.3% over next 2-3 fiscal years. [GPE estimates US\$37M in additional resources 2015-2018.] Data on budget allocation taken from *The 2015/16 Citizen's Guide to the National Budget*, Annex A, the Republic of Liberia, *National Budget, Fiscal Year 2016-17*, Table 4.3, both available at <https://www.mfdp.gov.lr/index.php/the-budget>

## Recommendations for improving the pledges for the upcoming conference

We believe there are four ways the pledges can be improved.

### ***Make them ambitious***

Countries must commit to far-reaching but realistic increases in spending on education. It is important for all countries to provide spending pledges for:

- increasing the proportion of GDP allocated to education spending
- increasing the proportion of the national budget allocated to education

Countries should pledge progress towards reaching the key targets of 20% of national budgets and 6% of GDP by 2020. If they do not specify such targets, they should state the reason.

Countries already meeting these targets should also state in their spending pledges how they plan to maintain or increase these levels.

### ***Make them clear***

There is a specific need for clarity on baseline (i.e. current) figures cited by governments for their spending levels.

- These figures need to be clearly referenced by governments, stating from where they derive, ideally providing a reference with a web address.
- It will not be enough to simply state a figure without providing a source: this would repeat the problems with the previous pledging conference.
- It will also not be enough to vaguely state the source as, for example, 'Ministry of Education'.
- Details need to be provided on sources, such as publication title or reference to a specific internal document.

The figures specified by governments should be consistent with figures available elsewhere, notably government expenditure documents. Therefore, the figures are likely to be contained within the formal annual budget process. Where these differ, governments should state why.

Pledge figures made for *future* spending should also be consistent with government expenditure documents. Where these differ, governments should state why. For example, if a government is pledging at the GPE to reach 20% by 2020 but its medium-term budget only allocates 17%, the government should explain this discrepancy.

Pledge figures should specify in which year targets will be met, and it may be useful to provide interim targets.

### ***Make them official***

Pledge figures cited by governments should be formal, for example having been signed off by the Minister of Finance, Head of State, national parliament or in budget processes. Governments should make clear in their pledges what status the pledge has and how it has been signed-off in government planning.

Pledge figures need to be part of a clear and credible process that validates the seriousness of the pledge. They need to be agreed at senior levels of government and embedded in planning processes. It may be useful for governments to provide details on how their pledges were arrived at.

Governments could provide a short annual report-back on progress against meeting their pledge. Such a clear commitment to track spending against pledges on an annual basis will improve the quality of data and facilitate independent scrutiny.



### ***Make them open to more scrutiny***

Providing a clearly referenced pledge, formally agreed by governments, on which there is an annual progress update, will greatly improve parliamentary and public scrutiny over progress in education spending.

Governments should commit to enabling increased scrutiny of education spending by making education budgets more open and transparent, enabling civil society actors and others to track budgets and monitor spending and performance, thereby challenging misuse and exposing corruption.

If the pledges made by governments derive from documents only available internally to governments, the latter should make these public.

### ***Make them fundable***

Pledges can be made fundable by specifying where additional resources might come from, most notably from increasing tax revenues. To that end, governments should be encouraged to make pledges concerning how they plan to raise extra revenues from tax for education, and commit to expanding the tax/GDP ratio to increasingly finance education. They can do this by, for example:

- Ending harmful tax incentives and reallocating a proportion of these extra resources to education
- Raising new earmarked taxes – where existing tax allocations to education are clearly benchmarked and maintained so that the earmarked taxes raise genuinely new revenue for education.

Making such commitments means providing referenced figures for baseline tax/GDP ratios and the amount of tax expenditure incurred by governments.

Bilateral donors also need to increase ODA towards 0.7% global target, commit at least 30% of their education aid to support multilateral efforts (such as GPE and Education Cannot Wait), and ensure they are supporting the countries and populations most in need. Additional efforts are needed to support reforms to domestic tax systems and to develop a globally inclusive inter-governmental body that is empowered and resourced to set and enforce fair global tax rules.