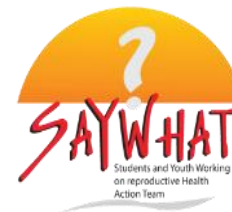


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**Zambia National Education Coalition (ZNEC)  
ActionAid Zambia (TaxEd Alliance)  
and National Action for Quality Education in Zambia (NAQEZ)**

**NATIONAL 2023 BUDGET SUBMISSIONS FOR THE EDUCATION SECTOR**

**JUNE 2022**

## INTRODUCTION

On Tuesday 24<sup>th</sup> May 2022, the Ministry of Finance publicly announced the commencement of broad-based consultations for the 2023 National Budget and Medium Term Expenditure Framework (MTEF).

Education is the lifeline of every country and Zambia, being a signatory to both the Cairo and the SADC protocols has committed to allocate at least 20% of its total national budget to the education sector. However, it has been noted that allocation to the Education sector has been gradually reduced in the last six years from 20.2% in 2015 to 10.4% in 2022, a further reduction from last year's 11.5%. This represents a 51.4% reduction in the last six years. This is alarming, considering the fact that the quality of service delivery in the Education System still has a long way to go if national and internationally agreed aspirations are to be achieved.

With the introduction of the Free Education Policy at the Secondary school levels, it is imperative that funding for the education sector is increased. This is because the high enrollment levels in the education sector call for infrastructure development in most schools if challenges such as the high teacher-pupil ratios which have resulted in schools failing to adhere to some of the Covid-19 health guidelines such as social distancing are to be mitigated.

It is for this reason that ZANEC in collaboration with ActionAid under its TaxEd Alliance and the National Action for Quality Education in Zambia (NAQEZ) under the GEAR alliance, is making the following submissions to the Ministry of Finance and National Development for consideration in the 2023 national budget.

AREAS OF FOCUS	PROPOSED MEASURE	JUSTIFICATION	REVENUE IMPLICATION
<p><b>Early Childhood Care and Development Education (ECCDE) – Pre-grade – Grade 4</b></p>	<p>❖ Increase the share of the allocation to ECE from 1% to 1.5%</p>	<ul style="list-style-type: none"> <li>- ECD is the backbone of education and for all children to able to access early childhood education in schools regardless of the origin, gender, ability, religion and status, it is imperative that the percentage allocation to the education sector is increased.</li> <li>- To increase access to inclusive ECE facilities in the primary schools (provision of ramps, rails, age-appropriate toilets, and pathways)</li> <li>- To facilitate the revision and harmonisation of salary scales at all levels of learning to incentivize teacher retention and the deployment of qualified ECE teachers.</li> <li>- To enable the completion and adoption of the Child safeguarding and protection framework in schools</li> <li>- Provision of School feeding programmes - Nutrition is critical to a child’s development and growth. School feeding is also a pull</li> </ul>	<ul style="list-style-type: none"> <li>- Increased budget allocation to the education sector</li> </ul>

		<p>factor in school attendance and retention</p> <ul style="list-style-type: none"> <li>- Provision of inclusive play parks in the ECE Centres - Play enhances cognitive, physical, mental and social development</li> </ul>	
<b>Gender</b>	Disability inclusion in the 2023 Education budget allocation	<ul style="list-style-type: none"> <li>- Creation of a budget line targeting gender transformative and inclusive quality education under the Ministry of Education to address teacher training for inclusive education, provision of assistive technologies, appropriate teaching and learning materials, and home-based education for learners with disabilities who cannot access schools.</li> <li>- Establishment of early assessment centres for children with disabilities from provincial to the district level.</li> <li>- Infrastructure : Modification of existing infrastructure to be inclusive of learners with disability and girls such as sanitary facilities, inclusive ablution blocks for learners with disabilities, ramps, handrails, and sufficient lighting.</li> </ul>	- Increase in the education budget

	<p>Include the Keeping-girls-in-School program in the Education Budget</p>	<ul style="list-style-type: none"> <li>- Increased allocation towards the program will ensure the increased provision of free sanitary towels. Expansion of the program will also target more beneficiaries to the program, effectively implement the re-entry policy, and development of awareness and sensitization against child marriages and teenage pregnancies.</li> <li>- Facilitate for the training of Guidance and Counselling Teachers- Increased funding for training of guidance and counselling teachers will ensure a conducive environment for learners in the schools to adequately address child protection issues within the school environment.</li> </ul>	<ul style="list-style-type: none"> <li>- Increase in the education budget</li> </ul>
<p><b>Basic Education (Grades 5 -12)</b></p>	<ul style="list-style-type: none"> <li>❖ Continue the trend to gradually increase the size of the budget to the Basic Education sector as shown in the 2021 and 2022 budgets.</li> </ul>	<ul style="list-style-type: none"> <li>- Provide adequate accommodation for Teachers by constructing more teacher housing, especially in rural areas as an incentive for teacher retention and prevention of attrition.</li> <li>- To build more schools to accommodate more learners being enrolled under the</li> </ul>	<ul style="list-style-type: none"> <li>-Increase in the education budget allocation</li> </ul>

		<p>Education For All (EFA) policy and decongest the classrooms.</p> <ul style="list-style-type: none"> <li>- Allocate adequate funding towards the completion of unfinished school infrastructure.</li> <li>- Increase funding towards the procurement of teaching and learning materials.</li> </ul>	
<b>TERTIARY</b>	<ul style="list-style-type: none"> <li>❖ Increase the allocation to the tertiary education. The Allocation to this sector reduced from K1.8 billion in 2021 to K1.3 billion in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>- To increase funding for lecture theatre development to reduce overcrowding in the lecture theatres.</li> <li>- Facilitate for the completion of the construction of hostels in public universities.</li> <li>- To facilitate curriculum development to include more skills-based courses. Curriculum development is currently not budgeted for in the 2022 national budget</li> <li>- For the employment and training of more lecturers to reduce the lecturer-to-student ratio.</li> <li>- Increase funding for student loans and scholarships to accommodate more vulnerable students.</li> <li>- For increased funding towards Research in Higher Learning</li> </ul>	<ul style="list-style-type: none"> <li>- Increased expenditure on the tertiary sector.</li> <li>- Recovery of student loans from employed graduates is a domestic resource mobilisation avenue for the sector</li> </ul>

		<p>Institutions. There is a need to enhance research so that it responds to the country's needs and promote development, especially in science and technology.</p> <ul style="list-style-type: none"> <li>- For the development and enhancement of online distance learning platforms- there is a need to develop online learning platforms to accommodate blended learning in higher learning institutions so that students do not lose out during emergencies such as the Covid-19 pandemic.</li> </ul>	
<p><b>Youth and Adult Learning Education (YALE)</b></p>	<ul style="list-style-type: none"> <li>❖ Increase the size of the 2023 budget allocation to YALE that currently only makes up 0.017% of the total Education Budget.</li> </ul>	<ul style="list-style-type: none"> <li>- To increase the implementation of planned YALE activities as the current budget is inadequate and much of which goes to personal emoluments</li> <li>- Increase Fund for the Directorate of Distance Education (DODE) to address insufficient or non-existent Teaching and Learning Materials (TLMs) for the Youth and Adult learners</li> <li>- To Equip Education Broadcasting Studios (EBS) studios with new equipment to increase coverage</li> </ul>	<ul style="list-style-type: none"> <li>- Increased revenue to the education sector</li> </ul>

		<p>and provide alternative modes of learning that are inaccessible or too costly for rural or financially challenged learners</p> <ul style="list-style-type: none"> <li>- To facilitate the reduction of GCE fees in the light of the current Free Education Policy; Currently, GCE fees are high for an average citizen.</li> </ul>	
<b>Tax for Education</b>	❖ Introduction of the education levy	<ul style="list-style-type: none"> <li>- There is currently no education levy being implemented in the country. The introduction of the Education Levy will help in the raising of funds in the education sector which will aid in infrastructural development and resource acquisition</li> </ul>	<ul style="list-style-type: none"> <li>- Increased revenue collection for the Education sector.</li> <li>- The potential revenue that would result from closing the gap between the estimated effective tax rate (19%) and the statutory rate (30%) would amount to USD\$406 million per year.</li> </ul>
	❖ Removal of harmful tax exemptions and incentives – and resist global	<ul style="list-style-type: none"> <li>- Based on country-by-country reporting data from multinational corporations, Tax Justice Network has estimated that the effective tax rate paid by these Multinational Corporations (MNCs) in Zambia is 19%, while the statutory corporate income tax rate is 30%.</li> <li>- Gains from implementing the 30% are estimated to be \$406 million/year. 20% of these gains allocated to the education sector could facilitate with the wage bill, school feeding programs and the rehabilitation of substandard</li> </ul>	



		schools.	
	❖ Reinstatement of the mineral revenue sharing mechanism (MRSM) in the mines and minerals development Act and Policy	- The mineral revenue sharing mechanism clause was removed from the mines and minerals development Act. Reinstatement will increase resource generation in the country that can be channelled to the education sector	