

**SUBMISSION TO THE COMMITTEE ON EDUCATION, SCIENCE AND TECHNOLOGY:
BUDGET ANALYSIS OF HEADS OF EXPENDITURE: 9: TEACHING SERVICE
COMMISSION; 66: MINISTRY OF TECHNOLOGY AND SCIENCE: AND 80: MINISTRY
OF EDUCATION**

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Background

About ActionAid

ActionAid Zambia (AAZ) is a part of the ActionAid Global (AAG) Federation, sharing common values and aims to drive social change towards a just, equitable and sustainable world. The ActionAid Federation builds the active agency of people living in poverty, their organisations, and movements, to address the structural causes of social injustice, gender inequality and poverty. This is in line with the United Nation's Sustainable Development Goals (SDGs) which have identified the importance of addressing poverty and inequality.

Vision

Our vision is to have a just, equitable, and sustainable Zambia in which every person enjoys freedom from poverty and oppression for the enjoyment of their right to a life of dignity.

Mission

Our mission is to promote social justice, gender equality & poverty eradication for the people living in poverty, exclusion, and marginalised in society by working with the people living in poverty, their communities, organisations, activists & social movements for a just, sustainable Zambia.

Introduction

This analysis reviews the 2026 National Budget allocations to the Teaching Service Commission (Head 9), the Ministry of Technology and Science (Head 66), and the Ministry of Education (Head 80) by comparing year-on-year changes with 2025, assessing internal programme distribution, and benchmarking adequacy against international standards such as UNESCO’s recommendation of allocating at least 20% of the national budget to education. The assessment applies the 4Ss framework from the Transforming Education Financing Toolkit (Share, Size, Sensitivity, Scrutiny) and integrates insights from TaxEd Alliance research such as the *Stolen Futures* report on tax justice, to highlight how limited fiscal space, shaped by debt servicing, austerity measures, and revenue leakages, constrains Zambia’s ability to meet its education targets and international commitments.

For the Education sector, the proposed 2026 National Budget has seen a reduction in the overall share of the education budget from 14.5 percent in 2025 to 13 percent in 2026. In monetary terms, we see an increase of only 4.9 percent, which represents very little value considering the prevailing inflation rate of 12.3 percent (September 2025).¹

The education sector is fundamental for human development alongside other key social sectors such as health. With the introduction of the Education for All policy in 2022, there is a need for adequate expenditure to sustain gains and improve the quality of service delivery. The table below gives a summary of the 3 Heads of expenditure assessed by ActionAid Zambia.

Head	2025 Allocation (K’million)	2026 Allocation (K’million)	% Change	Focus Areas
Teaching Service Commission (Head 9)	22.1	22.9	+3.6%	HR management, promotions, appeals
Ministry of Technology & Science (Head 66)	1,041.2	1,372.2	+31.8%	ICT, TEVET, research & innovation
Ministry of Education (Head 80)	28,600	30,600	+7.0%	Primary, secondary, tertiary, ECE

¹ZAMSTATS <https://www.zamstats.gov.zm/wp-content/uploads/2025/09/Vol-270-of-2025-The-Monthly-September.pdf>

HEAD 9: Teaching Service Commission

Overview of the allocation

The TSC has been allocated K22.9 million in 2026, up from K22.1 million in 2025, signifying a minimal increase of 3.2% from 2025. The allocation is distributed across: Human Resource Management: K14.6 million (63.9%) and Management and Support Services: K8.3 million (36.1%). Overall, the goods & services and personal emoluments are being allocated the highest at K10.8 million and K10.0 million kwacha respectively, while assets are the least allocated at K2million. It noted that costs such as salaries are covering up for a significant portion on costs summing up to K9.8 million of the total allocation for the Teaching service commission. This speaks to the government's intention of recruiting 3500 teachers in 2025 and an additional 2,000 teachers, and a further 3,500 in 2026.

Adequacy to meet targets

Although there is a nominal increase, resources remain insufficient to address systemic teacher management gaps. Case backlogs show that the Commission has not consistently reached its 100% resolution targets.

Remuneration is still considered to be low among teachers and is among the contributing factors of teacher attrition,² which entails that despite the minimal increase in the allocation, there is still more that needs to be done to incentivise and reward them accordingly.

Despite the commendable continuous hiring of teachers over the past 4 years, it is worth noting that only one mass hiring exercise of 30,496 teachers in 2022 has been carried out; thereafter, only year-by-year minimal recruitments have occurred. Further, this is not sufficient to realise teacher sufficiency and requires additional resources to undertake a mass recruitment by the committee and align the teacher-pupil ratio to the required standard, especially at early childhood and primary levels, where enrolments are high.

Alignment with international commitments

As part of the global village, Zambia is implementing on SDGs. SDG 4 speaks to quality education. With regard to teachers, SDG 4 has established indicators on teachers, and they stipulate the following.

² Education Statistical Bulletin, 2024

- indicator 4.c.1: Proportion of teachers with minimum required qualifications.
- Indicator 4.c.2: Pupil-trained teacher ratio.
- Indicator 4.c.4: Pupil-qualified teacher ratio.
- Target 4.c: Substantially increase the supply of qualified teachers, especially in developing countries, through international cooperation for teacher training

Although UNESCO does not set a single standard of teacher to pupil ratio, they recommend that it is kept below 1:40 for primary education.³ For Zambia the average ratio for primary level is 1:58⁴ (in 2022) with only Muchinga province was able to attain this while the other provinces were above and primary school level. Similarly for secondary school level, only Lusaka was above the threshold at 1:49.⁵ This signifies progress on the ratios; however, more must be done, especially at primary school level.

Recommendations for variations

1. Prioritise a mass teacher recruitment and retention strategy to reduce high pupil-teacher ratios, especially at the primary level, and address teacher attrition through better remuneration and incentives.
2. Strengthen teacher management systems by investing in digitisation and human resource capacity to clear backlogs and align with SDG 4 commitments on teacher quality and distribution.

³ [UNESCO Institute for Statistics \(UIS\)](#)

⁴ VVOB [https://zambia.vvob.org/news/teacher-recruitment-zambia#:~:text=lt%20is%20a%20positive%20contribution,SDG\)%204%20on%20Quality%20Education](https://zambia.vvob.org/news/teacher-recruitment-zambia#:~:text=lt%20is%20a%20positive%20contribution,SDG)%204%20on%20Quality%20Education).

⁵ Education Statistics Bulletin 2024

Head 66: Ministry of Technology and Science

Overview of the allocation

The allocation for the ministry, which stands at K1.4 billion, shows an increase of over K0.3 billion to what was allocated in the previous years. The ministry will embark on implementing five (5) programmes to achieve its objectives. These programmes, namely, Science Research and Development, Information Communication Technology (ICT) Development, Skills Development, and Technology and Innovation as well as Management and Support Services, have been allocated as follows:

- ICT Development – K566.8m
- Skills Development (TEVET) – K531.9m
- Research & Development – K143.9m
- Technology & Innovation – K68.7m

Adequacy to meet targets

The positive increases in ICT and TEVET funding are commendable as there is need to address several gaps that are existing. However, research and innovation are underfunded at just 10.5% of the MoTS budget. The importance of having sufficient funding towards research and innovation could be drawn from existing gaps meeting ministerial objective of strengthening basic and applied research in technical learning and research institutions.

While there is an increase in the funding of skills development, it would be essential to ensure that it is inclusive of the need to capacitate in-service staff to increase computer literacy across various sectors of government. Investment in skills and innovation is critical for economic resilience, but austerity and debt servicing often crowd out such spending.⁶

⁶ActionAid, Transforming Education Financing Toolkit (2023)
<https://actionaid.org/publications/2023/transforming-education-financing-toolkit#downloads>

Zambia's tax-to-GDP ratio is below optimal levels; increasing it by five percentage points could transform education and technology financing.⁷ Without structural tax reforms, MoTS may struggle to meet industrialisation and STEM targets.

Alignment to International Commitments

The allocation of funds towards the ministry demonstrate the supports towards the attainment of [SDG 9 \(Industry, Innovation and Infrastructure\)](#) and [SDG 4.4 \(skills for employment, decent jobs and entrepreneurship\)](#). This also shows that we, as a nation, are on the right track towards digitalisation.

Furthermore, the budget contributes to the [AU Agenda 2063](#) priority on science, technology and innovation. The investment in technology also shows the commitment towards achieving continental targets for development.

Recommendations for variations

Considering the observations on the budget allocations, we would like to make the following recommendations:

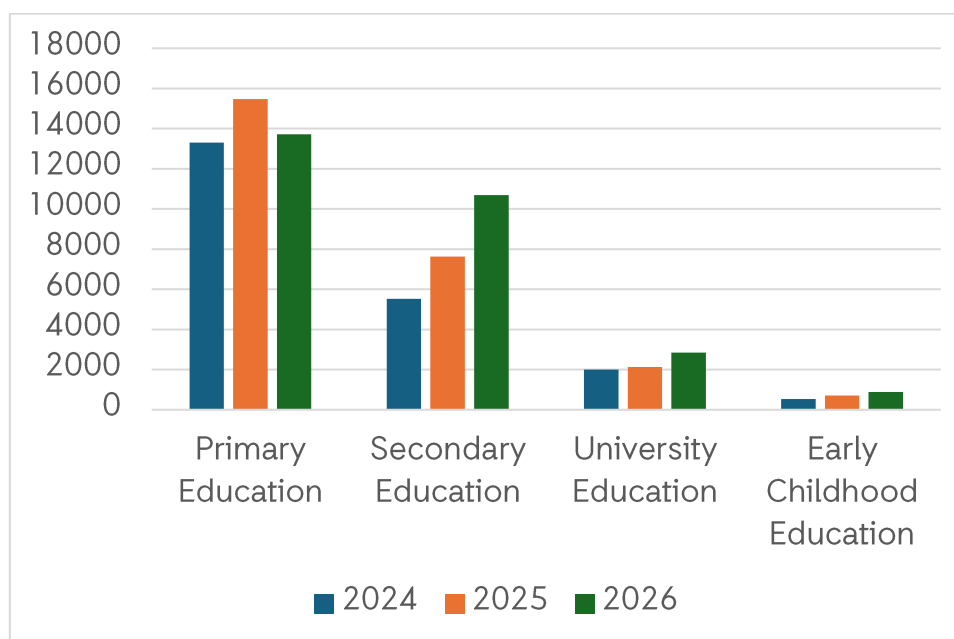
- Increase allocations for research and innovation to at least 20% of the MoTS budget.
- Prioritise STEM teacher training in TEVET and higher education to link with MoE's pipeline.
- Mobilise additional revenue through progressive taxation and reduced illicit financial flows, to sustain investments.
- Embark on increasing the number of skills resource centres for young people, especially in rural districts, which have been neglected for the longest time.
- Establish a budget line for building the capacity of in-service staff across all government sectors in computer literacy to improve service delivery.

⁷ TJN, Stolen Futures (2024) <https://taxjustice.net/2024/10/31/stolen-futures-our-new-report-on-tax-justice-and-the-right-to-education/>

Head 80: Ministry of Education

Overview of the allocation

The 2026 allocation to the Ministry of Education has increased to K30.6 billion (up from K28.6 billion).⁸ As illustrated in the graph below, the early childhood education, secondary and tertiary education have all seen increased allocations for 2026.



Adequacy to meet targets

- The allocation of the budget to education of its budget to education based on 2026 figures still falls below the international benchmark of 20% of budget or 6% of GDP.⁹
- Despite the increase in Early Childhood Education (ECE) spending over the past 3 years, more investment is needed for this critical phase of learning that has historically been underfunded. There is global consensus through the Tashkent Declaration that at least 10% of the sectoral budget to be allocated to ECE. Currently there is a deficit for both ECE centres and teachers. There are 11,464 primary schools countrywide, and only 6,590 have annexed ECE centres.¹⁰

⁸ Yellow Book Output Based Budget Allocation to the Ministry of Education. The figure is different from the 33 billion allocated to education in the sector budget (2026 Budget Speech)

⁹ ActionAid, Transforming Education Financing Toolkit (2023) <https://actionaid.org/publications/2023/transforming-education-financing-toolkit#downloads>

¹⁰ ZANEC 2026 Budget Analysis

- While teacher salaries absorb 71% of the allocation, leaving little for infrastructure and materials, underfunding persists in early childhood and adult literacy. This undermines equity and life-long learning.
- The Stolen Futures report notes that if Zambia reduced tax abuse and implemented progressive reforms, it could recruit more teachers and double salaries globally, closing gaps in access and quality.¹¹
- Debt servicing and IMF-advised wage bill constraints further limit the ability to hire enough teachers, despite shortages.¹²

Alignment to international commitments

- The allocations outlined above support SDG 4 (inclusive, quality education), but gaps in early childhood and adult literacy show Zambia is not fully realising commitments under the Incheon Framework for Action.
- Global Campaign for Education (GCE) and Education International (EI) recommend that at least 10% of national education budgets should be allocated to the ECE subsector. This is considered the minimum threshold to ensure meaningful expansion of access, teacher training, and infrastructure.
- Expanding student loan allocations aligns with the [Continental Education Strategy for Africa \(CESA\)](#). The allocation of only 2.9% of the budget to ECE is far from this benchmark and indicates a need for more investment.

Recommendations for variations

- Increase share of the national budget for education to at least 20%, in line with global benchmarks.
- Despite the slight increase to early childhood education, there is need to drastically scale up the allocation to the subsector in line with the recommended 10% of the education budget.
- Increase the allocation to adult learning and establish youth and adult learning (YALE) centres in all provinces using CDF to promote access to YALE among out of school youth and adults.
- Earmark funds for learning materials, teacher training, and digitalisation, beyond salary costs. This is particularly important in 2026 as the Education sector continues to roll out the new curriculum.

¹¹TJN, Stolen Futures (2024) <https://taxjustice.net/2024/10/31/stolen-futures-our-new-report-on-tax-justice-and-the-right-to-education/>

¹²ActionAid, Transforming Education Financing Toolkit (2023) <https://actionaid.org/publications/2023/transforming-education-financing-toolkit#downloads>

- Pursue tax reforms and advocate for debt restructuring to free resources for education, consistent with Zambia’s obligations to use the “maximum available resources” under The International Covenant on Economic, Social and Cultural Rights (ICESCR).¹³

¹³TJN, Stolen Futures (2024) <https://taxjustice.net/2024/10/31/stolen-futures-our-new-report-on-tax-justice-and-the-right-to-education/>

Conclusion

While the 2026 budget shows positive increases for education-related heads, allocations remain below international benchmarks, especially for early childhood and innovation. The 2022 Transforming Education Summit Call to Action on Financing urged countries to “invest more, more equitably and more efficiently” in education.¹⁴ To align with this commitment, Zambia must rebalance spending towards early childhood education, teacher recruitment and support, and research and innovation, while expanding fiscal space through progressive taxation and debt relief.

¹⁴ TES Call to Action <https://www.un.org/en/transforming-education-summit/calls-to-action>