

18th December, 2025.

Honourable Minister,
Federal Ministry of Education,
Federal Secretariat Complex, Phase III, Shehu Shagari Way,
Garki, Abuja, FCT.

Dear Ma'am,

REQUEST FOR COLLABORATION: MAXIMIZING THE BENEFITS OF THE NIGERIA'S CO-HOSTING THE 2026 GPE REPLENISHMENT

We, the undersigned civil society organisations of Nigeria, welcome the news that the government of Nigeria is co-hosting, with Italy, the next replenishment of the [Global Partnership for Education \(GPE\)](#) in the middle of 2026. It will be important for the government of Nigeria to use this as a moment to both deepen domestic commitments to the financing of education and to advance a strategic financing agenda for education on the global stage.

In the last GPE replenishment, co-hosted by Kenya and the UK, President Kenyatta developed a [Heads of State declaration on education financing](#) and it would make sense for the government of Nigeria to do something similar, galvanising commitments and pledges from GPE partner governments around the world.

A logical and key reference point to shape these new commitments should be the [Call to Action on Financing Education](#) which was agreed at **the UN Heads of State Transforming Education Summit (TES)** in 2022 – which emphasises the importance of action on tax, debt and public sector wage bills for transforming education financing. TES was the highest-level global education meeting ever and laid out a crucial agenda on the financing of education, which the government of Nigeria could strategically advance in the build up to and at the replenishment of GPE in 2026:

- **On TAX** - the TES Call to Action calls for governments to '*commit to reach an adequate tax-to-GDP ratio as required, through ambitious and progressive tax reforms with linked commitments towards financing educational investment*'. It also called for the international community to '*prioritize global actions on taxes, supporting international reforms that can help countries increase their tax income in a rapid and progressive way*' including through '*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*'. **Nigeria** has recently approved a new tax law that could significantly increase funding for education, and the government could encourage other countries to make commitments relating to expanding tax revenues through progressive tax reforms as one of the key means to transform the resources available for education in a sustainable manner. Nigeria was also in the forefront of pushing the UN General Assembly vote for a UN Tax Convention and could make important statements to reinforce the importance of accelerating the negotiations on that convention in 2026 to set fairer global tax rules – highlighting how important this is for transforming the financing of education everywhere.

- **On DEBT** the TES call to action was very clear about needing to address debt if countries are to finance quality public education. It urged the international community to ‘*Support action on debt relief, restructuring, and in some cases, cancellation, for any countries spending more on debt servicing than education.*’ It also called for governments to help ‘*revise the international financial and debt architecture ...including by removing conditionalities that require cutting expenditure on education as a pre-requisite to attain new financing.*’ **Nigeria** is presently spending more on servicing its external debt than it does on education – and the level of debt is one of the biggest obstacles to increase spending on education. With 54 countries in debt crisis and 50% of all lower income countries spending more on debt servicing than education, this is a common story that needs urgent attention. The Nigerian government could call on other governments to join forces to call for bold debt restructuring, debt cancellation and an overhaul of the debt architecture as a key means to make progress on education financing. At the UN Financing for Development Summit in Seville in June 2025, Nigeria joined other African nations in calling for a UN Framework Convention on Sovereign Debt. This was blocked in the final consensus outcome document from Seville, but Nigeria could emphasise the importance of progressing this for supporting the financing of education – for example calling on all GPE partner governments to support a vote for a UN Debt Convention at the UN General Assembly (hopefully later in 2026).
- **On AUSTERITY and TEACHERS**, the TES call to action called on the international community to: ‘*Urge the International Monetary Fund (IMF) and other international financial institutions to address 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 agenda was reinforced by final recommendations from the [UN Secretary-General’s High-Level Panel on the Teaching Profession](#) in 2024. **Nigeria** has suffered for many years from the coercive policy advice of the IMF – to cut or freeze public sector wage bills – that has a devastating impact on the ability to recruit more teachers, despite teacher shortages. The government of Nigeria could call for the IMF to support active increases in the % of GDP spent on public sector wage bills to address teacher shortages and also call for the IMF to come to the table in a sustained dialogue with the global education community (which the IMF continues to avoid)

Focusing attention on the wider strategic financing agenda that was agreed at the Transforming Education Summit makes sense for a GPE replenishment Heads of State initiative led by Nigeria. This provides Nigeria with a positive narrative where it can champion transformations in education financing. Of course, any collective statement from partner governments should also **call on donors to maintain or increase their commitments to GPE**, reminding them of the 0.7% GNI target for ODA and the TES benchmark that 20% of aid should be allocated to education – and reasserting the importance of aid effectiveness principles.

Whilst this is an opportunity to raise strategic issues on the global stage it is also a moment for the government of Nigeria to increase its own domestic commitments to finance education for example by making commitments in relation to the [4 S Framework](#):

- Increasing the **share** of the federal budget spent on education and encouraging state Governments in Nigeria to commit a minimum of 20% of their annual budget to education
- Increasing the **size** of the government budget overall (through action on tax, debt & austerity)
- Increasing the **sensitivity** of spending on education – to reach the most excluded and marginalised, including girls and those who are married early or pregnant

- Increasing the **scrutiny** of education spending - e.g. through independent audits / community budget tracking, disability mainstreaming tracking etc. – to make sure the funds arrive in practice, especially in marginalised communities.

We look forward to a sustained dialogue with the government of Nigeria about how to make the most of this historic opportunity for Nigeria to play a leadership role on the global education stage and would welcome a possible meeting with you in January 2026 to discuss strategy options to enhance sustainable impact of the upcoming GPE Replenishment event.

Yours sincerely

ActionAid

CSACEFA- Civil Society Campaign for Education For All

Nigerian Union of Teachers

Global Campaign for Education

Malala Fund,

Joint National Association of Persons with Disabilities

Plan International

Youth Hub Africa

Aid for Rural Education Access Initiative

Stand with A Girl Child Initiative

Participatory Communication Gender Development Initiative

BudgIT

Anti Sexual Violence Lead Support Initiative

Invictus Africa

Centre for Information Technology and Development

Black Girl's Dream Initiative

Development of Educational Action Network Initiative

Young Leaders Network

Bridge Connect Africa Initiative

The Inclusion Project

Women Child Youth Health and Education Initiative

Zenith of the Girl Child and Women Initiative Support

Education as a Vaccine

Step Up Nigeria

Christian Blind Mission

Campaign for Education

Center for Economic and Social Rights

Teenage Network

Isa Wali Empowerment Initiative (IWEI)

ACE Charity

Unique Care and Support Foundation (CASFOD)