Concept Note

2025 OHCHR Social Forum, 30- 31 October

Side Event: Transformation through Education: Financing the Promise

Organizing entity: OHCHR, Tax Justice Network, ActionAid, Tax and Education Alliance (TaxEd Alliance), Global Campaign for Education (GCE), Global Initiative for Economic, Social and Cultural Rights (GI-ESCR), Government Revenue and Development Estimations (GRADE), and the SETA Project.

Theme

Education financing, education systems for an anti-racist transformation, economic justice

Background

Education is not only a right in itself but is also a powerful multiplier right that enables the enjoyment of other human rights. It is core to the vision of a just, equitable, inclusive and caring world, where people and planet flourish. However, this transformative potential of education can only be realized where there is adequate investment in quality, inclusive, public education to ensure that every person is able to enjoy this right without discrimination.

Commendable progress was made since 2015 towards the fulfilment of the right to education for all, including improved access to education and better completion rates, particularly for girls. However, with less than five years to the deadline of the 2030 Sustainable Development Goals Agenda, progress towards SDG4 on education has slowed, and in some instances regressed. Most countries are off track to meet education targets, with marginalised learners in low-income countries bearing the brunt of this regression.

The history of the contemporary challenges of financing education is partly the consequence of exploitation through colonialism and ongoing global economic inequalities. These structural injustices have left countries in Africa, Latin America and Asia, along with indigenous communities across the world, disproportionally affected. Indeed, as we approach the 2030 deadline, these regions are consistently identified as off track in achieving SDG4. Meanwhile, environmental breakdown increasingly threatens the realisation of the right to education everywhere, and particularly for the most vulnerable. Addressing these systemic failures must begin with bold global economic reforms, starting with a UN Framework Convention on International Tax Cooperation. Reparations directed to education systems in States historically impacted by colonialism and racial discrimination would be one of the most powerful drivers of equitable and sustainable development, and must be central to any future education financing agenda.

To accelerate progress towards the full enjoyment of the right to education, States must prioritise and increase their investment in education. However, UNESCO currently estimates a cumulative annual education financing gap of U$97 billion per year for low- and lower-middle income countries. This has been further compounded in 2025 by the decline in development assistance directed towards education.

Under international human rights law, including article 2(1) of the International Covenant on Economic, Social and Cultural Rights, States have an immediate obligation to take deliberate, concrete and targeted steps towards the full realization of the right to education, using the **maximum of their available resources**. This obligation requires States, both domestically and through international cooperation, to mobilise, allocate and spend resources in a manner that prioritises the elimination of discrimination and addresses the needs of the most marginalised learners. It also means that retrogressive measures, such as unjustified cuts to

education budgets or regressive tax policies, are prohibited unless they can be fully justified according to strict human rights criteria.

Considering that about 97% of education financing comes from domestic revenue while about 3% comes from foreign aid, it is imperative to increase State's capacity to mobilise additional resources through effective, adequate, progressive, socially just, gender responsive, environmentally sensitive taxation. Some examples include progressive global windfall taxes, financial transaction taxes, wealth taxes, an effective price on carbon as well as a comprehensive and actionable UN Framework Convention on International Tax Cooperation. Coupled with political will to ensure that the additional resources are truly allocated to address education inequalities, comprehensive monitoring mechanisms that guarantee effectiveness and accountability, as well as meaningful public participation, including the youth. Indeed, despite being the largest generation in history, around 1.8 billion young people, many young people face barriers to meaningful participation in political and decision-making processes on tax, both domestically and in the international sphere.

In a world where countries are losing US$492 billion each year due to global tax abuse, the solution is no longer a mystery, it is a matter of political will. Evidence shows that curbing international tax abuse by wealthy individuals and corporations can put 72 million children in school and end the global teacher shortage. So, the question is no longer *how*, but *why* hasn't this happened yet, and *who* is benefiting from this delay?

Objectives

This side event aims to share evidence and inspire reflection on how well resource education systems are best placed to catalyse just and equitable societies where all human rights are enjoyed by all. In particular, the side event will:

1. Share evidence on the state of financing for public education in lower income countries.
2. Share evidence on the potential impact of tax justice, inclusive and effective international tax cooperation and transforming the global financial architecture on transforming education financing.
3. Reflect on how well-resourced education systems can foster societies grounded in equality, dignity, and sustainability.
4. Identify strategies to influence the ongoing reforms in international tax cooperation and to shift the narrative and practice towards education as an investment in just, inclusive and sustainable economies and societies.
5. Discuss the call for educational reparations, reframing aid in education in terms of reparations.

Speakers

Moderator: **Wipanee Chamnanphaison**, Associate Human Rights Officer, Economic, Social and Cultural Rights Section, OHCHR

Opening Remarks: Pradeep Wagle, Senior Human Rights Officer, Economic, Social and Cultural Rights Section, OHCHR

Speaker: Nevena Saykova, Education Advocate, Human Rights Watch, and Coordinator of the Working Group on Children and the Right to Education at Child Rights Connect.
Country-level realities: evidence of how underfinanced education undermines equality, dignity, and the full enjoyment of human rights.

Speaker: **Ana Paula Brandão**, Co-CEO of ActionAid Brazil and strategic manager of the SETA Project.
Call for educational reparations, confronting structural racism and promoting ethnic-racial equality in and through education.

Speaker: **Carolina R. Finette**, Researcher and Advocate (Human Rights and Education) at Tax Justice Network, and member of UNICEF's Advisory Panel on Taxation and Child Rights.
Tax justice for education financing, meaningful participation for the youth in national and global tax policy reform.

Speaker: Dr. Bernadette O'Hare, Reader in Global Health at the University of St. Andrews, and Member of WHO's Technical Advisory Group on Economics for Environment, Climate Change & Health.
How unsustainable debt burdens drive austerity policies, shrinking fiscal space, and fueling privatisation of public services, including education.

Closing remarks: **Farida Shaheed**, Special Rapporteur on the Right to Education.
Reflections on the discussions and ways forward for the international community to honour education financing commitments

Q&A – 10 minutes