COUNTRY COMMITMENTS TO EDUCATION DOMESTIC FINANCING

Education Financing Campaign

"Education Multiplies Possibilities: Investing in our future"

Country Partner Identification

Country name:	Lesotho
Ministry/Institution:	Ministry of Education and Training
Date:	01/22/2026

1.Volume commitment

1.1. Please select your areas of commitment by checking relevant boxes below (select all that apply):

☒ Increase or maintain education expenditure level as a share of national budget (excluding. debt services)

☐ Increase or maintain education expenditure as a share of GDP

☐ Other (please specify)

1.2. Description of education budget perimeter

Please list all line ministries responsible *for elements included in the calculation of education expenditures. Ideally this description should identify where in the national budget relevant elements are recorded*:

1.3. Historical and projected expenditure

2025	2026	2027	2028	2029	2030
Percentage (as a share of national budget): **13%**	Percentage (as a share of national budget): **14.2%**	Percentage (as a share of national budget): **14.1%**	Percentage (as a share of national budget): **14.2%**	Percentage (as a share of national budget):	Percentage (as a share of national budget):

Percentage (as a share of GDP) : **7%** Percentage (Other): Monetary value - *Currency*: LSL *-Amount*: *3,076,548,715*	Percentage (as a share of GDP) : **7%** Percentage (Other): Monetary value - *Currency*: LSL *-Amount*: *3,278,206,878*	Percentage (as a share of GDP): Percentage (Other): Monetary value - *Currency*: LSL *-Amount*: *3,375,274,819*	Percentage (as a share of GDP): **7%** Percentage (Other): Monetary value - *Currency*: LSL *-Amount*: *3,475,885,220*	Percentage (as a share of GDP): Percentage (Other): Monetary value - *Currency*: LSL - *Amount*:	Percentage (as a share of GDP): Percentage (Other): Monetary value - *Currency*: LSL *-Amount*:

Do you have plans to increase ***education expenditure per child*****:** ☒ *Yes* ☐ *No*
If Yes, please provide
Currency:

Baseline
- Year: ***2024***
- Amount per child: ***35,000***

Target:
-Year: **2025**
- Amount per child: ***35,000***

-Indicate the policy framework or any other official documents where information on the baseline and targets can be found:

- Lesotho 2026/27 Budget Book

1.4. Basis for commitment to increase funding for education

Please list, and briefly describe, any planned or ongoing actions aimed at increasing resources for education *— for example*:

☐ *Raising additional revenues (e.g., through tax reforms or better tax collection), specify*:
☐ *Developing strategies for long-term, sustainable education financing (e.g., earmarked taxes, public-private partnerships, etc.), specify*
☒ *Improving budget execution, specify*

- Lesotho implements free primary education policy which includes provision of nutritious meals for learners during school days. Lesotho Education Sector prioritizes improving the efficiencies in managing the school feeding programme. The country will strengthen data management system through introducing a new information management system (DHIS2 for Education) to accurately track learner participation and resource allocation.

☐*Other, specify*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

2.Efficiency commitment

Please list, and briefly describe any planned or ongoing actions to improve efficiency of education finance and expected results *— for example:*

☐ *Improving public financial management systems for better governance, accountability and delivery. – Specify*
☐ *Streamlining teacher management and remuneration mechanisms. - Specify*
☐ *Reduce fragmented financing and implementation mechanisms. – Specify*
☐ *Enhancing education and financial data tracking systems and availability. - Specify*
☒ *Adopting innovative budgeting approaches oriented towards education outcomes (e.g. results-based budgeting). – Specify*

- The Lesotho Education Sector is in the process of decentralizing planning and budgeting processes. The initiative started with building capacity of the District Education officials. The plan is to further decentralise the program to the school level. The school principals will be trained on producing the annual School Development Plan. the School development Plans will focus on initiatives that would be employed to improve learning outcomes and schooling environment.

☐ *Enhancing service delivery to improve learning, retention, and completion. - Specify*
☐ *Other, specify:*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

3.Equity commitment

Please list, and briefly describe any planned or ongoing actions to promote equitable resource allocation *— for example:*

☐ *Strengthening redistributive policies and mechanisms (including needs-based funding formulas for schools or teachers' allocation).*
☒ *Tracking of equitable resource distribution*

- The DHIS 2 for education will allow the Ministry to cross-reference financial reports with School Development Plans, ensuring that funds (Utility grants) are spent according to the requests submitted. With real-time analytics, the system will ensure that school improvements are prioritized for the schools that need them most.

☐ *Adopting pro-poor budgeting mechanisms, gender-based or disability-based budgeting approaches.*
☐ *Directing resources to reduce gaps in school access*
☐*Other, specify*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

4.Endorsement of the commitments

Please indicate all the institutions that endorsed the commitment as relevant

☐Head of State Office ☐ Prime Minister Office ☒ Ministry of Finance ☒ Ministry of Education ☐Other Ministries or agencies (please specify)