Zimbabwe’s 2027 National Budget

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Minister Mthuli Ncube is asking Zimbabwe to take the size of the school vote as proof of commitment. A ministry serving more than 4.7 million learners and employing a nationwide workforce will inevitably have a large budget. Judge this budget by what reaches each learner and whether teachers can afford to stay in the profession.

ZiG47.7bn	0.7%	ZiG10,150
Proposed school vote	Nominal rise on 2026	Annual vote per learner

The proposed ZiG47.703 billion for Primary and Secondary Education is just 0.7% above the approved 2026 vote of ZiG47.383 billion in nominal terms. Its share of national expenditure falls from 16.3% in the approved 2026 budget to 13.3% in the 2027 proposal. The entire 2027 vote amounts to roughly US$363 per enrolled learner for the year at the implied budget rate of ZiG28 to US$1. That amount has to cover salaries, examinations, classroom supplies, operations and infrastructure.

We condemn a budget that asks teachers to sustain public education on inadequate pay and leaves families to bridge the funding gap through fees and levies. In rural communities, families also bear the costs of distance and poor infrastructure, while schools struggle to retain teachers.

What reaches learners

Proposed provision	2027 amount	ZiG per learner[1]	Provision per intended beneficiary or service
ZIMSEC examination subsidy	ZiG1.400bn	298	ZiG2,545 using the previous benchmark of 550,000 candidates. The 2027 beneficiary count is unspecified and part of the provision may cover arrears.
Teaching and learning materials	ZiG800m	170	ZiG286 (US$10.20) for each of 2.8 million targeted learners, about 60% of national enrolment.
Sanitary wear	ZiG400m	85	Up to ZiG400 (US$14.30) a year at the minimum target of one million girls, about US$1.19 a month.
School feeding	ZiG1.000bn	213	ZiG218 a year, or ZiG1.21 a school day, across 4.59 million ECD to Form 4 learners and 180 days.

[1] System-wide averages use 4.7 million enrolled learners. The final column uses the relevant target or the stated coverage scenario. Amounts are proposed provisions before procurement and delivery. US dollar equivalents use the budget planning rate.

Meals, examinations and school programmes

Who will be fed and who can afford to sit an exam?

Feeding and sanitary wear rise from approved 2026 provisions of ZiG140 million and ZiG120 million respectively. Yet Treasury reports disbursing only ZiG75 million for feeding approximately 60,000 learners in 2026. The proposed ZiG1 billion covers just **8.6%** of our ZiG11.58 billion requirement for a daily nutritious meal from ECD to Form 4 at US$0.50 per delivered meal. For sanitary wear, the previous provision targeted 1.5 million learners. Treasury should publish the number of girls who will receive a full year's supply, the quantities and the delivery dates.

The revised examination subsidy limits eligibility to school candidates in rural primary and secondary schools and satellite schools. A poor child in a township or peri-urban settlement can be shut out of an examination by the same fee that shuts out a rural child. Protect the rural subsidy, include financially vulnerable learners wherever they attend school and fund a path to universal basic-education examination support. Publish separate amounts for outstanding obligations, current candidate subsidies and payment for examination work.

All six MoPSE programmes

We applied the 2026 approved and 2025 revised programme shares to the same ZiG47.703 billion 2027 vote. The results are indicative estimates. A verified current Vote 15 line-item schedule is needed to establish actual provisions. The per-learner figures use all national enrolment. Allocations per pupil at each school level require enrolment by level and provider.

MoPSE programme	2026 mix applied to 2027	2025 mix applied to 2027	ZiG per learner, 2026 mix
Policy and administration	ZiG1.969bn	ZiG2.132bn	419
Education research, innovation and development	ZiG8.550bn	ZiG1.989bn	1,819
Infant education	ZiG8.205bn	ZiG7.761bn	1,746
Junior education	ZiG13.803bn	ZiG16.311bn	2,937
Secondary education	ZiG12.877bn	ZiG17.831bn	2,740
Learner support services	ZiG2.300bn	ZiG1.679bn	489
Total before rounding	**ZiG47.703bn**	**ZiG47.703bn**	**10,150**

The historical mixes give very different estimates for research, junior education and secondary education. At 2026 shares, special-needs education would receive about ZiG1.16 billion and psychological services ZiG172 million, or ZiG246 and ZiG37 per enrolled learner across the system. Targeted unit figures require beneficiary counts. The announced feeding and sanitary-wear amounts already exceed the historical projection for learner welfare. The distribution must change if both are booked against that subprogramme.

Salaries, operating costs and capital

We applied the same historical shares method to all eight economic expenditure lines. This table and the programme table each describe the same ministry vote. The four announced interventions are included within the budget. Their accounting placement still requires confirmation in the current Vote 15 schedule.

Economic line	2026 mix applied to 2027	2025 mix applied to 2027	ZiG per learner, 2026 mix
Employee compensation	ZiG34.407bn	ZiG39.178bn	7,321
Goods and services	ZiG10.222bn	ZiG5.602bn	2,175
Current grants	ZiG107m	ZiG136m	23
Subsidies	ZiG1.418bn	ZiG1.429bn	302
Social benefits	ZiG262m	ZiG339m	56
Buildings and structures	ZiG616m	ZiG413m	131
Transport equipment	ZiG163m	ZiG170m	35
Other machinery and equipment	ZiG509m	ZiG435m	108
Total before rounding	**ZiG47.703bn**	**ZiG47.703bn**	**10,150**

Teachers need a living wage

The two historical mixes imply **ZiG34.4–39.2 billion** in employee compensation. Dividing the ministry-wide envelope by the 147,148 public teaching-and-learning posts used in our budget submission yields about **US$696–792 per post per month** at the planning rate. That illustrative average attributes the whole envelope to those posts. The envelope also covers other staff and compensation costs, and individual pay varies.

Our **US$1,260 monthly floor** requires about **US$2.225 billion a year**, or ZiG62.3 billion, for those posts alone. Employer contributions and additional responsibility, qualifications, hardship and experience allowances are separate. The international standard for teachers' status calls for pay that supports a reasonable family living standard and reflects the profession's qualifications and responsibilities. Our bargaining demand gives that principle a concrete meaning in Zimbabwe.

Rural schools cannot build on promises

At the 2026 mix, the amount for buildings and structures averages roughly **ZiG50,000 per school**, or US$1,800, across the 12,323 schools counted in 2026. That average illustrates the scale of the envelope. Treasury proposes to leverage fees and budget allocations for infrastructure finance. Parliament must establish which costs would be passed to parents and how the financing would protect schools in communities that can least afford them.

Funding standards and the Defence comparison

The two education ministry votes together total **ZiG62.747 billion**, or **17.5% of national expenditure** and **3.25% of projected GDP**. The international Education 2030 benchmarks apply to education as a whole. The two votes fall within the 15–20% expenditure range and below the 4–6% GDP range. A consolidated figure across all ministries is still needed. With national expenditure at about 18.6% of GDP, a sizeable share of the budget can still leave schools short of resources.

Benchmark	Education envelope	Gap against two votes
4% of projected GDP	ZiG77.14bn	ZiG14.39bn
20% of proposed public expenditure	ZiG71.66bn	ZiG8.91bn
6% of projected GDP	ZiG115.71bn	ZiG52.96bn

Our ordinary education budget must meet **both** the 20% expenditure and 6% GDP thresholds. On Treasury's projections the binding floor is **ZiG115.71 billion**, before additional receipts from a Public Education Emergency Recovery Fund. Section 75 of the Constitution guarantees the right to basic State-funded education and requires reasonable measures towards its progressive realisation within available resources. Parliament should demand evidence that fees, examinations, staffing and school grants are being funded to advance that right.

Our costed core package is **US$3.245 billion**. It includes the US$2.225 billion wage package, US$525.0 million for stage-specific capitation, US$413.4 million for meals, US$52.3 million for a paid childcare first phase at 1,000 schools or clusters, and US$29.4 million for initial teacher training in AI and robotics. The headline MoPSE vote is about US$1.70 billion at the planning rate. The two amounts cover different items, so the comparison shows scale. We demand identifiable provisions for capitation, paid childcare, teacher regrading and rural retention, disability inclusion, paid community invigilators and other examination work, alongside a separate BEAM allocation and arrears schedule. Verified BEAM arrears stood at US$98 million as of December 2024.

Education and Defence per capita

Comparison	Primary and Secondary Education	Defence
Proposed ministry vote	ZiG47.703bn	ZiG23.440bn
Share of national expenditure	13.3%	6.5%
Per resident, using 17.4 million residents	ZiG2,742	ZiG1,347
Vote per learner or active service member	ZiG10,150 per learner	ZiG781,333 per active service member

The school vote is about twice the Defence vote per resident. With 4.7 million learners and an estimated 30,000 active service members, the Defence vote per active member is about 77 times the school vote per learner. These are whole ministry allocations, including operations and equipment. The ratio illustrates the scale of each ministry's budget relative to the populations used in the comparison. It does not measure pay or the relative cost of the two services.

Tax, debt and what Parliament must change

Workers still carry the tax burden

Treasury proposes to raise the monthly PAYE tax-free threshold from US$100 to US$150 and reduce transfer tax from 1.5% to 1.25% on ZiG transactions and from 2% to 1.75% on foreign-currency transactions. A worker earning below the old PAYE threshold derives no direct benefit from the higher threshold. Households still face 15.5% standard VAT on taxable purchases and transfer taxes on qualifying payments.

From January to September 2026, VAT raised **27.8% of all revenue** against 12.9% for corporate income tax, 16.5% for personal income tax, 5.6% for transfer tax and 4.8% for mineral royalties. These figures show how revenue is collected. Workers and low-income households spend much of what they earn and have little room to absorb price increases or transaction charges. We demand a shift towards taxing large mineral producers, windfall profits, highly profitable companies, concentrated wealth and luxury consumption. Publish the cost and beneficiaries of tax concessions and use additional progressive revenue to finance public education. Shield low-income households and subsistence traders from fresh levies.

Debt service squeezes essential spending

At end-September 2026, public and publicly guaranteed debt stood at **ZiG594.1 billion**, about US$22.2 billion, with ZiG298.1 billion in arrears and penalties. Treasury projects **ZiG31.2 billion** in debt-service payments for 2027, comprising ZiG22.3 billion in principal repayments and ZiG8.9 billion in interest. Interest alone is almost nine times the feeding allocation and more than twice the four announced school interventions combined. The reported debt-to-GDP ratio of 33.4% obscures the immediate pressure that maturities, arrears and interest put on the money available to schools. We demand a public debt audit, disclosure of loan and guarantee terms, and restructuring that protects essential social expenditure.

Our demands to Parliament

1. Raise and protect education funding. Meet our financing floor and establish the additional recovery fund. Publish full Vote 15 schedules and quarterly releases and spending by district. Only 56% of the 2025 school vote had been disbursed by September that year.

2. Fund a living wage and a dedicated budget for relief teachers. Cost the US$1,260 package, allowances, regrading, vacancies and rural retention. Ring-fence funds to deploy and promptly pay qualified relief teachers during approved leave, including maternity and sick leave. Fund paid childcare and train and pay community invigilators.

3. Guarantee per capita grants for every learner. Fund each enrolled learner at every level through stage-specific grants paid directly to schools on a published termly schedule. Replace compulsory basic-education charges and protect access to exam subsidies and BEAM.

4. Provide a daily nutritious school meal to every learner. In light of El Niño-related drought and food insecurity, fund meals from ECD through Form 6, including rural and urban schools. Expand the ECD-to-Form-4 costing above to cover all learners.

5. Fund school uniforms for learners. Provide free uniforms through a dedicated budget line so that no learner misses class because their family cannot afford a uniform. Fund full-year menstrual supplies and disability support.

Parliament must amend this budget so teachers can live on their wages and every child can learn, eat and sit an examination regardless of what their family earns.

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