



Brief on the Performance Audit Report on the Implementation on the Free Education Policy in Enhancing Access and Quality of Education to Learners in Zambia (2020- 2024)

Parliamentary Budget Office

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CONTENTS

1.	Introduction	2
2.	The Free Education Reforms.....	3
3.	Coverage of the Performance Audit.....	3
4.	Performance of Free Education.....	4
5.	Auditor General's Performance Audit Findings and Recommendations on Free Education.....	13
6.	Conclusion.....	16

1. Introduction

The Auditor General submitted the Performance Audit Report on the Implementation of the Free Education Policy in Enhancing Access and Quality of Education to Learners in Zambia for the period 2020-2024. The audit was undertaken in accordance with the provisions of Article 250 of the *Constitution of Zambia*, *Public Audit Act of 1980* and *Public Finance Management Act, 2018*. The Audit Report covers the period of the Seventh National Development Plan (7NDP) and Eighth National Development Plan (8NDP).

Free education is implemented at Early Childhood Education (ECE), Primary, and Secondary levels.

This analytical brief presents a comprehensive summary and assessment of the performance audit undertaken on the Ministry of Education (MoE) in Zambia, focusing on the implementation and outcomes of the Free Education Policy.

The Government through the Ministry of Education has an objective to provide accessible, inclusive, equitable, and quality education that enables individuals to attain their full potential and contribute to national development. The objective is in line with the Sustainable Development Goal Number Four (SDG 4), the Vision 2030 and is domesticated in the 8NDP. The Ministry of Education operates under a robust legal and regulatory framework which includes the Education Act, 2011, which provides for the establishment, regulation, and management of educational institutions and services. Additionally, the Zambia Public Finance Management Act, 2018, governs financial accountability in public institutions, while the National Decentralisation Policy guides service delivery at district and provincial levels. The Children's Code Act, 2022 also reinforces the right of every child to access free and compulsory education. In line with Section...of the National Planning and Budgeting Act, 2020, the Ministry has in place the 2022 to 2026 Strategic Plan.

2. The Free Education Reforms

Zambia's Free Education Policy is rooted in the Nation's broader socio-economic development strategies aimed at human capital development. Generally, the education sector has undergone major reforms since independence. The Free Education Policy was first introduced in Zambia in 1965¹ (Ministry of Education, 1967). However, with the growing population coupled with other competing economic needs, education financing became a strain on the Treasury, the policy was discontinued.

The Policy was later re-introduced in 2002 but limited to primary schools as a response to low progression rate and increased school drop outs². While primary education was declared free in the early 2000s, recent policy reforms expanded this initiative to include all three foundational levels, ECE, Primary, and Secondary starting in 2022. These reforms eliminated school fees, user charges, and other financial barriers, significantly increasing enrolment across all regions in the country. This shift aligns with Zambia's commitment to achieving Sustainable Development Goal 4: *Inclusive and Equitable Quality Education*.

3. Coverage of the Performance Audit

The audit findings provide detailed insights into the current state of the education system, especially in terms of accessibility and quality.

¹ Ministry of Education Annual Report for the year 1966

² UNESCO, 2009. Education for All Global Monitoring Report: Overcoming Inequality

Table 1: Auditor General's Methodology

Level	Approach	Details
Sampling Strategy	<i>Purposive Sampling</i>	Six (6) provinces selected: three with high enrolment rates and three with low
Geographical Scope	Mixed Method	Out of 76 districts: 17 were physically visited , and 61 received questionnaires
School Selection	Stratified by size and location (urban/rural)	Ensured diversity across institutional scale and regional spread
Sampled Schools	Site-specific engagement at ECE, Primary, and Secondary Levels	35 ECE schools, 38 Primary schools, 23 Secondary schools
Questionnaire Response	Follow-up from districts not visited	Of the 61 districts sent questionnaires, 27 responded

Source: Auditor General's Performance Audit Report-Free Education

The Audit covered 76 districts sampled using purposive sampling method., 17 districts were physically visited for field verification and stakeholder interviews. The remaining 61 districts were sent structured questionnaires. Out of these, 27 districts submitted completed responses, forming part of the final data set. The findings of the Auditor General on the performance of free education are largely based on data collected using the methodology stated above.

4. Performance of Free Education

4.1 Funding

The MoE receives funding from the Government to support its operations and programmes.

Table 2 and Figure 1 below show the funding details at the three levels of education.

Table 2: Budget allocations towards the ECE Primary and Secondary education

Year	Programme	Budget (K)	Releases (K)	Expenditure (K)	Head 80 total	% of Head 80 total
2020	Early Childhood Educa	11,189,445	9,453,853	9,422,579	10,485,254,000.00	0.11
2020	Primary Education	6,997,985,538	6,332,678,818	6,332,370,151	10,485,254,000.00	66.74
2020	Secondary Education	2,424,700,565	1,947,106,292	1,966,550,473	10,485,254,000.00	23.12
		9,433,875,548	8,289,238,963	8,308,343,203		
2021	Early Childhood Educa	12,993,445	12,431,493	12,431,490	10,480,492,995.00	0.12
2021	Primary Education	7,059,578,003	7,058,965,154	7,058,964,915	10,480,492,995.00	67.36
2021	Secondary Education	2,547,606,880	2,232,294,589	2,220,425,924	10,480,492,995.00	24.31
		9,620,178,328	9,303,691,236	9,291,822,329		
2022	Early Childhood Educa	164,615,365	157,679,516	87,759,874	14,173,396,102.00	1.16
2022	Primary Education	7,961,447,684	7,958,706,101	7,937,437,637	14,173,396,102.00	56.17
2022	Secondary Education	4,240,303,127	3,579,156,045	3,573,955,590	14,173,396,102.00	29.92
		12,366,366,176	11,695,541,662	11,599,153,101		
2023	Early Childhood Educa	547,496,971	438,047,486	268,594,553	20,297,311,396.00	2.70%
2023	Primary Education	12,403,599,447	12,325,468,489	12,320,396,818	20,297,311,396.00	61.11
2023	Secondary Education	6,095,695,544	4,837,511,235	4,701,131,192	20,297,311,396.00	30.03
		19,046,791,962	17,601,027,210	17,290,122,563		
2024	Early Childhood Educa	702,532,555	-	-	28,636,707,124.00	2.45%
2024	Primary Education	15,471,725,291	-	-	28,636,707,124.00	54.03
2024	Secondary Education	7,623,423,887	-	-	28,636,707,124.00	26.62
		23,797,681,733	-	-		
	Total	74,264,893,747	46,889,499,071	46,489,441,196	84,073,161,617.00	88.33

Source: PBO computation using data from MoFNP, 2025

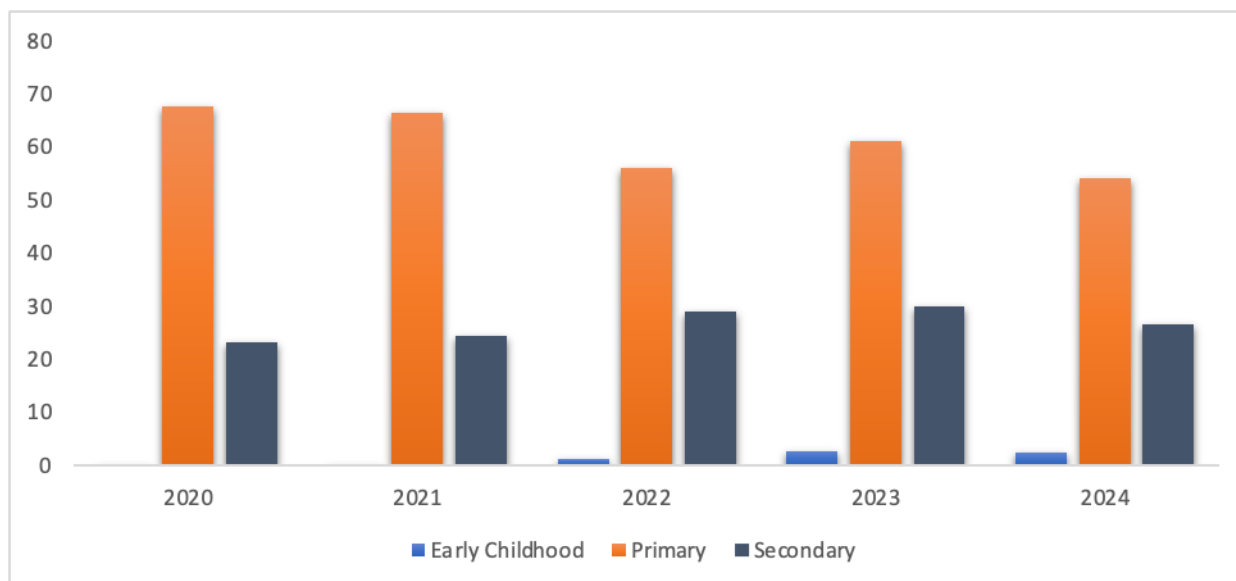
As can be seen in Table 2 above, between 2020 and 2023, the MoE had a total budget of K50,467,212,014 and received amounts totalling K46,889,499,071 representing 93 percent of the budgeted amount allocated towards ECE, primary and secondary levels resulting in a deficit of K3,577,712,943 representing 7percent of the budget. The findings show that of the three categories, primary education got the highest allocation.

As a share of the total amount allocated to the MoE, the three components namely, ECE, Primary education and Secondary education received about 84

percent of the total allocation to education. This demonstrates that the three levels of education rank highly on the priorities of the Ministry of Education.

An analysis of the expenditure for the period under review revealed that out of the total funding of K46,889,499,071, the MoE spent K46,489,441,196 resulting in unspent funds of K400,057,875. The inability to spend released funds has a risk of compromising the provision of quality education as the unspent amounts would have been utilised on programmes aimed at improving the quality of education in Zambia. Details regarding the unspent funds were not provided to the Auditor General, raising concerns about utilisation of public resources. However, on the overall this was a high absorption rate of about 99.1 percent.

Figure 1: ECE, Primary and Secondary education as a share of MoE Budget



Source: PBO computation using data from MoFNP, 2020-2024

Figure 1 shows that early childhood education, albeit at a very low level, has been increasing as a percentage of the total education budget from 0.1 per cent in 2020 to 2.45 per cent in 2024. The share of primary education has been reducing steadily while that of Secondary education has been increasing

except for 2024 when it reduced to 27 per cent from 30 per cent the previous year.

Table 3 above shows Personal Emoluments (PEs) for each of the three programmes namely ECE, Primary and Secondary in each respective year. The figures show that education is labour intensive at the primary and secondary level of education with PEs on average taking up more than 50 per cent of the allocation. PEs in the primary education programme take a significant portion of the resources – all above 90 percent in the period under review. Going by the allocations, it is clear that Zambia has invested significantly on the primary level of education.

Table 3: Personal Emoluments vs Non-Personal Emoluments for early Childhood, Primary and Secondary Programmes

Year	Programme	Personal Emoluments	Programme Total	Personal emoluments as a % of education components
2020	Early Childhood Education	-	11189445	
2020	Primary Education	6806658022	6997985538	97.27
2020	Secondary Education	1671141831	2239700565	74.61
2021	Early Childhood Education	-	12,793,445	-
2021	Primary Education	6,866,108,497	7,055,016,894	97.32
2021	Secondary Education	1,685,737,860	2,545,502,948	66.22

2022	Early Childhood Education	850,754	102,615,365	0.83
2022	Primary Education	7,280,849,208	7,961,447,684	91.45
2022	Secondary Education	1,958,614,583	3,959,641,117	49.46
2023	Early Childhood Education	181,693,627	462,191,493	39.31
2023	Primary Education	11,413,651,513	12,153,983,169	93.91
2023	Secondary Education	2,697,859,168	4,971,129,444	54.27
2024	Early Childhood Education	199,024,078	528,985,748	37.62
2024	Primary Education	12,481,998,272	13,302,545,500	93.83
2024	Secondary Education	2,949,718,096	5,519,230,733	53.44

Source: PBO Computation using MoFNP data 2020-2024

4.2 Outputs and Outcomes

Table 4 shows that for early childhood education, the target to do with the number of children accessing early childhood education was not met from 2021 to 2024. Further, at secondary school level, Grade 12 completion rate targets were not met for the period under study. Additionally, the number of teachers and teacher educators trained to implement the revised curriculum was also not met, this is likely to compromise the quality of education.

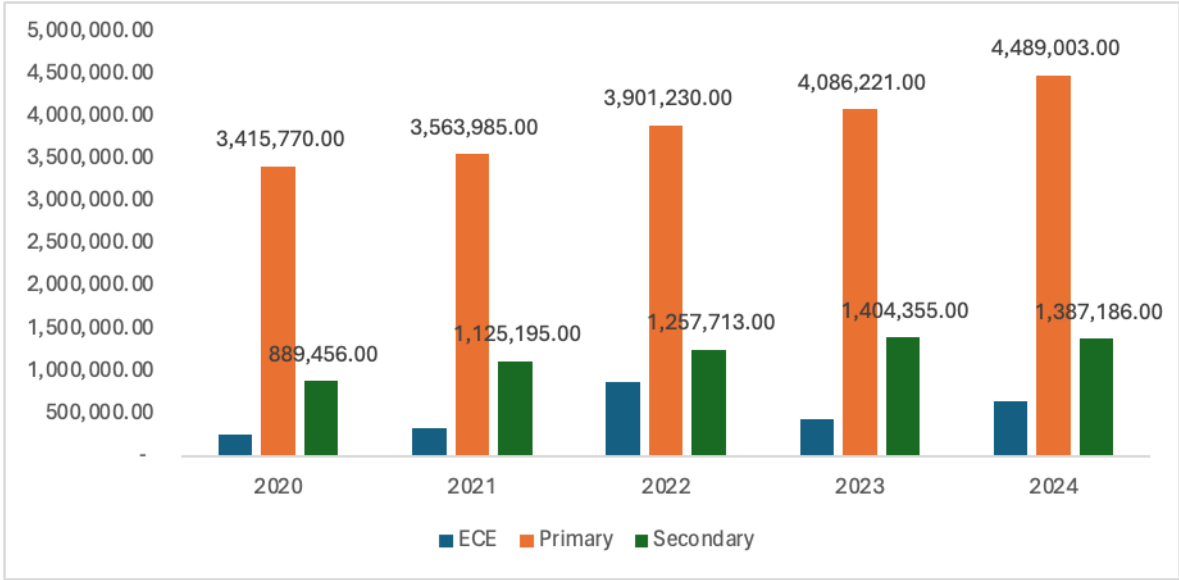
Table 4. Key Output and Output Indicators (2020-2024)

Key Output and output Indicators	Early Childhood Education (ECE)									
	2020		2021		2022		2023		2024	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Grade 1 entrants with ECE experience increased	40	29	40	41	40	41	50	29	55	34
Number of children aged 3 to 6 years accessing ECE	100000	204000	150000	9000	150000	9000	284000	230000	300000	235000
Number of low cost ECE Centers established	200	423	200	50	200	50	20	20	460	20
Primary Education										
Proportion of grade one learners with required competence in numeracy at their respective levels	50	40	50	48	50	48	50	29	52	
Proportion of grade 4 learners with required competency in numeracy at their respective levels	46	46	46	43	56	50	45	46	52	54
Proportion of grade 4 Learners with required competency in literacy at their respective levels	50	44	56	56	46	43	46	46	55	
Secondary Education										
01 Grade 9 completion rate increased	40	38	50	49	50	49	80	38	80	
01 Grade 12 completion rate increased	80	75	80	76	80	76	89	75	85	
01 Gender Parity at grade 10 - 12	1	1	1	1	1	1	1	1	1	
01 Transition rate from grade 9 -10	53	50	53	50	53	50	52	50	55	
01 Number of materials transcribed	2	2	2	3	2	3	2	5	3	
04 teacher educators trained to implement the revised curriculum	700	500	800	300	800	300	900		2000	
01 Percentage of Infrastructure projects completed									60	

Source: PBO computation using data from Yellow Books, 2020-2024

Figure 2 shows an increase in the number of pupils across the three programmes in the period under review. Primary education increased from 3.4 million pupils in 2020 to 4.5 million in 2024. Similarly, secondary education enrolment increased from 889 thousand in 2020 to around 1.4 million pupils in 2024.

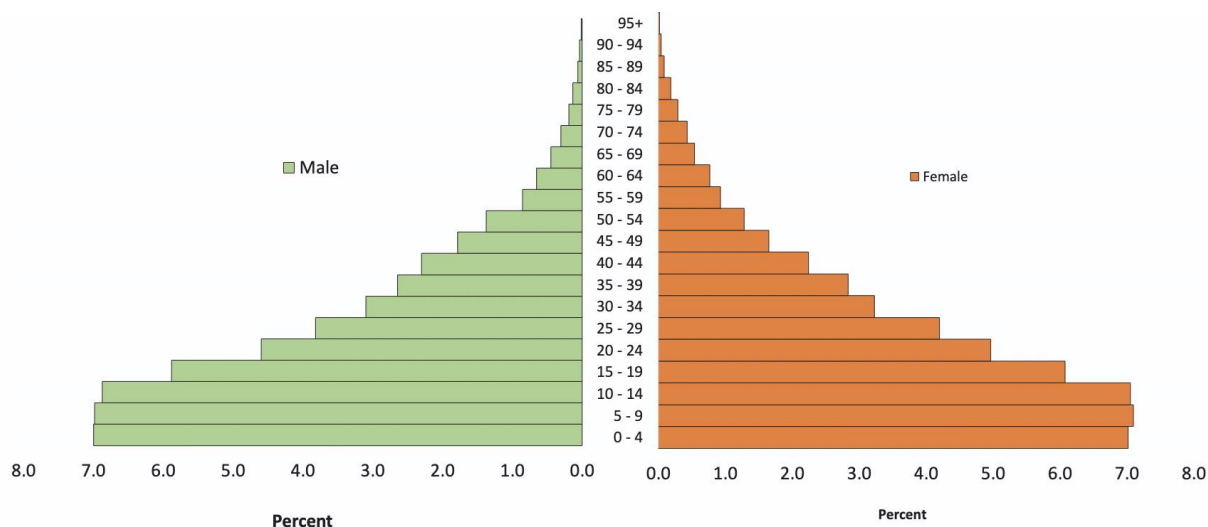
Enrolment numbers for Early childhood, Primary and Secondary education 2020-2024



Source: PBO computation using data from Education Statistics Bulletin, 2020-2024

The high enrolments at the primary education level confirms the earlier observation that Zambia has invested significantly at the primary level. However, when this is considered together with the demographic structure, there is a high likelihood that accessibility at the ECE and secondary education levels may be an issue. As Figure 3 and Table 5 show, the population numbers for the age groups for ECE, primary and secondary education levels are not that different, therefore enrolments should not be that different in an ideal situation.

Figure 3: Population Age and Sex Structure, Zambia 2022



Source: ZAMSTATS 2022 Census of Population and Housing – Revised Summary Report

Table 5: Population Proportion by Selected Age Group, Zambia 2010 & 2022

Age Group	2010		2022	
	Number	Percent	Number	Percent
0-4	2,252,748	17.2	2,760,251	14.0
<15	5,943,169	45.4	8,275,958	42.0
16+	6,817,872	52.1	10,914,256	55.4
0-18	7,204,150	55.0	10,193,441	51.8
19-34	3,362,161	25.7	5,145,361	26.1
15-64	6,803,054	52.0	10,868,136	55.2
18+	6,222,313	47.5	9,973,631	50.6
65+	346,443	2.6	549,329	2.8

Source: ZAMSTATS 2022 Census of Population and Housing – Revised Summary Report

A measure that could have flagged issues of accessibility at the ECE and secondary education level is the net enrolment rate (NER) which compares the number of a specific age group enrolled in school and the national population of the age group. The NER for primary was 81.9 percent and 37.6 percent in 2020³. This meant that 81.9 percent of the national population of the primary

³ 8NDP

education age group was enrolled in school while 37.7 percent was enrolled of the population of the secondary school age group. The 8NDP aims to raise the NER for primary to 100 percent and secondary to 60 percent by end of 2026.

Table 6 shows that MoE has been making efforts to narrow the teacher-pupil ratio through teacher recruitment at early, primary and secondary level of education. However, there is a slight variance between the ratios contained in the Bulletin and the findings by the Auditor General. The teacher pupil ratios from the Ministry of Education Statistics Bulletin show that they are lower.

Table 6. Recruitment of Teachers against the Teacher-Pupil Ratio

Year	Programme	Projected	Outturn	Recommended	Outturn
2020	Early Childhood Education	-	-	20-25	-
2020	Primary Education	-	-	40	56.5
2020	Secondary Education	-	-	35	26.1
2021	Early Childhood Education	0	49	20-25	-
2021	Primary Education	0	520	40	43
2021	Secondary Education	0	516	35	31
2022	Early Childhood Education	2,066	2,170	20-25	-
2022	Primary Education	16,325	16,326	40	35
2022	Secondary Education	12,000	11,994	35	32
2023	Early Childhood	435	687	20-25	-

	Education				
2023	Primary Education	2,536	2,522	40	38
2023	Secondary Education	3,000	4,272	35	34
2024	Early Childhood Education	2,000	-	20-25	-
2024	Primary Education	3,000	-	40	44
2024	Secondary Education	3,000	-	35	33

Source: MoE - Education Statistics Bulletin (2020 - 2024)

The Audit established through site visits that there was a high teacher - pupil ratio that exceeded the recommended MoE standards. A visit to thirty-five (35) ECE centres revealed that there was a high teacher-pupil ratio of 1:110 for both categories of age ranges from 3-4 years and 5- 6 years. In addition, thirty-eight (38) primary schools revealed that teacher-pupil ratio exceeded the recommended standards with a ratio of 1:226 while twenty-three (23) secondary schools had a ratio of 1:115.

5. Auditor General's Performance Audit Findings and Recommendations on Free Education

- i) Enhance the Education Management Information System (EMIS) through various interventions such as upgrading ICT infrastructure, maintaining up to date education data, automating and integrating all the systems, to ensure accurate and timely data, proper planning and informed decision making and accessibility to stakeholders and other supporting partners who might need information on key priority areas in need of support.

PBO Comment: The recommendation is aligned with Section 13(1)(h) of the Public Finance Management Act, 2018, which requires Controlling Officers to maintain systems that produce timely and reliable financial and operational data. The audit highlights inconsistencies between EMIS-reported teacher-pupil ratios and on-the-ground site visit findings. For example, EMIS cites a 1:35 ratio while audit visits show ECE ratios as high as 1:110 and primary schools as high as 1:226. This discrepancy supports the need to enhance EMIS integrity and real time data accuracy. Without this, planning, budgeting, and deployment maybe misaligned with actual needs.

- ii) Put in place measures that will allow for infrastructure needs assessment that matches the school enrolment levels. This will help the MoE to plan effectively for improved learner outcomes.

PBO Comment: Given that enrolment surged due to the Free education, Policy there is need for commensurate increases in infrastructure to accommodate the increase in the number of pupils to avoid overcrowding. A formal infrastructure audit and real-time data linkages to EMIS can also be helpful to better align capital investments with demand pressures.

- iii) Conduct regular assessment on the availability of learning and teaching materials across all education levels to ensure sufficient and equitable distribution of learning materials.

PBO Comment: This resonates with Section 13(1)(g) of the Public Finance Management Act, 2018, which demands for proper procurement and asset management. The audit found disparities in access to learning materials across schools, which directly undermines equity. For example, although over 90 percent of the education

budget, at the primary education level, is for personal emoluments, there remains limited spending on critical inputs like textbooks and learning aids. Improving material distribution ensures that government expenditures yield optimal educational outcomes, and supports inclusiveness per MoE objectives and SDG 4.

- iv) Ensure that teachers are deployed proportionally based on the needs of specific education levels and specialisation in areas of mathematics, ICT and science.

PBO Comment - Although Zambia has placed significant emphasis on Science, Technology, Engineering, and Mathematics (STEM), student performance in science remains consistently low. In 2020, the subject recorded a mean score of just 24.3 percent⁴ in science. This underscores the need for targeted deployment of teachers for STEM subjects and making laboratories available.

- v) Continue collaborating with existing and potential partners to ensure provision of quality education to learners.

PBO Comment -Strengthened partnership is crucial for enhancing education outcomes, particularly in the current context of constrained public resources due high debt service costs. Strategic partnerships can help bridge funding and capacity gaps.

5.1 Other Possible Actions to Improve Implementation of the Free Education Policy

⁴ Zambia National Education Coalition

- i) Most of the challenges mentioned in the Audit Report are connected to the increased enrolment such as overcrowding in classes, high teacher-pupil ratios, limited educational materials. Going forward, it may be important for programme outputs in the Budget for the Ministry of Education (Head 80) to speak to these challenges. Suggested outputs could include: number of teachers recruited, number of classrooms built, number of textbooks procured, and number of laboratories built and equipped. This will make it easier to track progress.
- ii) The releases and utilisation of school grants may need to be closely monitored to ensure that the Free Education Policy is adequately supported financially. The Committee on Education, Science and Technology in its Report on the Free Education Policy in the Second Session of the Thirteenth National Assembly had reported that the school grants were not adequate in that some schools were having challenges paying utility bills and procuring some essential items.

6. Conclusion

The performance audit on the Ministry of Education provides a timely assessment of the strengths and weaknesses of Zambia's Free Education Policy. While commendable progress has been made in removing financial barriers and increasing enrolment, significant challenges remain in ensuring quality, equity, and sustainability. Effective implementation of audit recommendations, particularly around budget absorption, teacher deployment, infrastructure development, and stakeholder engagement will be pivotal to achieving meaningful and lasting impact. As Zambia moves forward, continuous monitoring and adaptive policy reforms will be

essential to safeguard the gains made and close the gaps that persist in the education sector.