American Journal of Economics 2019, 9(3): 133-139
DOI: 10.5923/j.economics.20190903.06

Corporation Tax on Private Primary and Secondary Schools: Implications on Access and Quality Education

Saturninus Kasozi-Mulindwa, Beric Okware

Uganda Management Institute, Kampala, Uganda

Abstract Globally, governments are responsible for ensuring access and quality education. As a result, the Uganda government with support from development partners introduced universal education at both primary and secondary level of education with aim to achieve the Education for All (EFA) and Millennium Development Goals currently known as Sustainable Development Goals (SDGs). The introduction of the programmes led to increase in access at all levels of education with quality in questions. Private schools also mushroomed due to meet stakeholders demand for access and quality. However in 2014/2015 national budget, the government introduced corporation tax on private primary and secondary schools. Some stakeholders reacted that taxes are likely to have unforeseen consequences in regard to overall access and quality of education services. The purpose of this study therefore is to establish the effect of corporate tax on primary and secondary schools access and quality of education. The study adopted a qualitative interpretive approach and a case study design. Data was collected using interview guides and focus group discussions. Field research was conducted in three district of Kampala, Jinja and Wakiso in Uganda for a period of three months. Documentary review was done mainly from national databases and reports managed by the Ministry of Education and Sports (MoES). All interviews were recorded and transcripts transcribed verbatim, continually coded and then repeatedly analysed both chronologically and thematically in order to isolate the key issues pertaining to the research question. Findings indicate that taxes influenced increase in school fees, increased dropout rate and improved the teacher student ratio since teachers had fewer children to attend to which is good for teacher learner contact. In conclusion, the paper posits that corporate tax compounds inequality to access and also affects quality of education particularly to rural and vulnerable population.

Keywords Corporate Tax, Private Schools, Education Access and Quality

1. Background

Uganda government in 1997 in line with Millennium Development Goals (MDGs) introduced Universal Primary Education (UPE). In 2007, Universal Secondary Education (USE) was also introduced. There was an immediate surge in the number of students' enrolment that could not be supported by the existing infrastructure, human resource as well as support services. Therefore much as access to primary and secondary school was greatly enhanced, quality of services up to date remains a big challenge. For instance strand of literature indicates that most public schools do not have adequate text books, toilet facilities, teachers, sporting facilities, putting on uniform is not mandatory and high teacher's absenteeism (Komakech, 2017; MoES, 2015; Vermeulen, 2013) [1, 2, 3]. MoES (2015) [4] adds that pupils' learning processes are invariably affected by the quality and quantity of physical and material infrastructure affects the learning process of pupils/ students since students have low morale in attending classes. Anecdotal study by Beavis (2004) [5]. in Australia revealed parents change their children from a government school to private school because they believe that; there is better discipline in private schools, better education or better teachers (paid more or properly screened) in private schools, there are smaller classes or more individual attention is given to learners. These believe has greatly increased for private schools attracting more investors in the education sector.

Private schools are therefore schools managed by a non-government organization, such as a church, individuals, trade union or a private institution. The Programme for International Student Assessment (PISA) defines private schools as those that are managed locally, without regard to funding sources. Private schools are innovative hence they can compete for students with public schools. The innovative aspect is what Lingard, Knight & Porter (1993) [6] described private schools as profit seekers that operate with market principles in mind. According to OECD (2011), privately managed schools tend to have better school climate, more

Published online at http://journal.sapub.org/economics

autonomy, better resources, and better performance levels than publicly managed schools. In contrary, private schools do not perform better in PISA hence giving advantage to government / public schools. Public schools are therefore schools managed by a government or state agency. In Uganda such schools receive all their support in terms of teachers' salary, infrastructural development, learning materials and sporting facilities from the government. All these schools have unique menu to students which affect parent's decisions. For example, parents with the highest level of education prefer private schools for their children and vise visa. Hence their children are not affected by access since they are in boarding.

Beavis (2004) study also found that substantial number of parents would stay with the public system due to their experience in providing the quality of education and being successful in terms of university entrance. However, these public schools are hard to access since most of them are either located at a sub-county head quarter/ parish or peri-urban center. In Uganda, 7.6% students absent themselves because of long distance (Komakech & Osuu, 2014) [7] for instance some students still cover eight (8) kilo-meters daily on foot to reach their schools. This empirical findings rhythms well with MoES (2014) [8] report. The revealed that not all children who should be in school are in school. The report highlights that; inadequate level of capitation, inadequate infrastructural facilities (especially lack of classrooms to accommodate all children), and delayed remittances of the grant has forced school management to impose levies to purchase urgently needed learning materials at the beginning of each year hence forcing girls and boys out of school. This gap has led to many private primary and secondary schools to come up especially in urban areas to tap into the potential profitable market.

The increasing investment in the sector attracted the attention of the government and as a result the government in the budget speech of 2014/15, introduced corporate tax on private provision of primary and secondary education services as one of the strategies of widening internal revenue base in order to finance service provision especially in education and health in the country. While the effects of such taxes are well analyzed in the traditional business sectors (shops, transport and tourism), this is not the case with school business. The move attracted criticisms from school proprietors and politicians. They argued that government intention of taxing private schools is intended to cripple their operations. According to Uganda Revenue Authority (URA) they emphasized that the move to tax private schools is guided by the law not at the detrimental of human capital formation. The impact of the tax is still surrounded with uncertainty as regards its implementation, effect on access and quality of education in Uganda. These cooperate tax was designed to target profits after expenses has been implemented without sufficient attention to community and local school social realities. It is therefore important to note that prior to the present study, no empirical evidence was found on the effect of corporate tax on primary and secondary schools on access and quality of education in Uganda hence the justification of the study.

2. Literature Review

Access and quality of education remain a significant public challenge in developing countries especially Sub Saharan Africa (SSA) where less than 70% of school going children complete school and up to 182 million adults are illiterate (UNICEF, 2015) [9]. Many of these countries did not achieve the goal of Education for All. In Uganda, under NDP II and the Education Sector Strategic Plan 2015, the education and sports sector has the ambition to offer equitable access, relevant and quality education, training and sports services for all through six sub-sectors namely:

(i) Pre-Primary and Primary Education.
(ii) Secondary Education.
(iii) Business, Technical, Vocational Education and Training (BTVET).
(iv) Teacher Instructor Education and Training.
(v) Higher Education and
(vi) Physical Education and Sports.

The liberalization of education has witnessed the growth of profits seekers. This has attracted the attention of the government to explore possibility of mobilizing revenue outside the traditional known sources. In the 2014-15 budget speech the government of Uganda introduced cooperate tax on private provision of education services. The most important reason highlighted for this is increasing internal revenue mobilization seemingly ignoring the social and community environmental context of the schools. This section therefore presents and summarizes literature that relates to the effect of corporate tax on primary and secondary schools on access and quality of education.

2.1. Quality of Education

World over, many stake holders have different views and meanings of educational quality (Motala, 2000; Benoliel, O'Gara & Miske, 11999) [10, 11]. In the Global Monitoring Report (2000) [10], UNESCO provides a check list of indicators of quality of education;

- The learner characteristics, prior knowledge, aptitude
- The context [environment] like-attitudes, values, policies
- Inputs –the availability of learning materials, staff and human resource

According to Komakech (2017) [12], quality education refers to skills and knowledge that is potentially able to reflect the level of attainment. Study by Allen (1979) [13]. on perspective of quality education cited defined quality education *"as one which enables each individual to maximize his ability to function in his roles as an individual,* *as a family member, and as a citizen in a community and in the world."* This means quality education also requires a knowledgeable, concerned, socially oriented, emphatic teacher and administrator. From Education For All 2015 National Review Report, Uganda's overall strategy for quality enhancement includes three broad areas; teaching and learning processes, learning environment; and provision of key inputs. The researchers strongly believed the levy of the tax will influence these there (3) key variables.

2.2. Access to Education

The SDGs address access to education at all levels through 4 targeted enrolment rates. According to Nyi Nyi Thaung of UNESCO, access to education is defined by various indicators including gross enrolment ratio per level, per cent age of girl child enrolment per level, unit expenditure per pupil among others. OECD 2009 report uses the following indicators; enrolment rates by age, trends in enrolment at all levels, transition characteristics by level and students in primary and secondary school by type among others. In Uganda, the challenge of access to education continued to escalate, and conditions in public schools appeared not to be improving. Komakech & Osuu (2014) [14] study reported that some students still cover eight (8) kilo-meters daily on foot to reach their schools. The reasons behind these are; inadequate level of capitation, inadequate infrastructural facilities (especially lack of classrooms to accommodate all children), and delayed remittances of the grant to support school programmes by the government (EMIS, 2014) [15]. As a response, in 2008, government restructured the Ministry of Education and Sports and created a department of private education with the overall ambition of fostering Public Private Partnership in the provision of accessible quality education and sports [see http://www.education.go.ug]. Since then, the private Sector education has continued to grow and is increasingly becoming a major player in improving access to education.

The emergency of heterogeneous groups including companies, faith based institutions non-government organisations (NGOs) and private individuals with profit motives in education, raised hopes for domestic resource mobilisation by government through taxation of private primary and secondary school. But, studies on tax on private education providers have fallen short of providing the optimal way of levying the tax. Sims (2004) [16], stated that in the United States of America, tax on education usually weighs between the delicate balance of taxing and spending on education. Theoretically, it is advantageous not to restrict access to education through poorly planned new policy reforms. Access to education promotes human capital formation (Baah-Boateng, 2013) [17]. The Capability analysis of education particularly provides a deeper insight of access to education in human capital formation. World Bank [2009] scholars reckon this in a comparative analysis of Ghana's development and Korea's success is in acquiring and using knowledge. They conclude that, greater supply of education improves the employment prospects of the newly educated workforce and reduces inequality in the community.

In raising internal revenue, many scholars and decision makers including Sennoga, Matovu and Twimukye (2009) [18] favour tax reforms that expand revenue base. They justify levying taxes as a means of generating more domestic revenue by beginning to tax sources that are currently outside the tax bracket. Their arguments encourage URA to target commodities and sectors including education which are currently outside the tax bracket. They point out the key policy agenda of Uganda is building capacity to mobilize more domestic tax revenue to finance the budget. While this is a remarkable and commendable effort towards a shift from foreign to domestic financing, access to education and the quality of the school system for the benefit of the majority of the people should not be sacrificed. From the stance of the researchers, what will make Uganda great is a world class quality educational system that is accessible to all. Our graduates should be able to compete for the best world jobs. What the parents want and what policy reforms should create are schools that make children succeed in life, fit them in the community and continuously create human capital that attract new business. The concern of the research team is whether this can come with the levy of the tax.

However, it should be emphasised that tax as cost may be beneficial in cultivating a sense of responsibility and duty on behalf of the parents. Also that the proprietors of educational institutions may thrive more with taxes levied on their business. Governments too need a sound domestic resource base. But from theory tax is a cost that very often suppliers will shit to consumers. Tax policy design needs to take into account fairness concerns to avoid potential negative implications in access to quality education. Currently, the new tax reform seems to merely target private sector providers of education services as a block. These may need to be categorised into subsectors such as primary, secondary, rural, urban, national and international for fairness of the tax. This has thrived under a given tax regime which means that disruptive taxation can harm efficiency in education service provision and thus minimise its development impact.

URA Board administers and gives effect to the laws in the first schedule of URA Act Cap 196. Domestic taxes, particularly income tax is imposed on a person's gross income less total deductions at specific rates. The chargeable income is derived from three main types of income, namely; business, employment and property. Income tax is administered under the Income Tax Act (1997) Cap 340. Charged on resident individuals (12 months period) in the year of income, from sources within Uganda. Where us many decision makers in this case will opt to tax education basing on the simple notion of the statutory requirements and the basis of who hands over the cheque to government, literature review on several studies suggest the contrary. From the general equilibrium model, tax as a cost has a distortionary effects on prices that causes shifts in consumption (Kesselman, 1989) [19]. Much as the levy of the tax will generate more domestic revenue to finance National Goals, there is need to investigate more on issues such as effect of tax on education access (equity) and quality in Uganda.

3. Methodology

The study predominantly used qualitative study. A case study design was also adopted in order to bring understanding of the effect of corporate tax on primary and secondary schools on access and quality of education in Uganda. The design will there help researchers to complement the existing knowledge through previous study. This is a country specific research study undertaken as part of Uganda Management Institute research grant to staff. The study was conducted in Kampala, Jinja and Wakiso districts because they are the districts with highest number of private schools which feature in upper quartiles of performance in national examinations annually. The data was collected by researchers between July and September. The researchers used interview guides and Focus Group Discussions (FDGs) to collect data from the respondents. The rest were involved in data collection, data analysis, typing and proof reading, key informant interviews and FGDs activities.

The researchers targeted a population of 1200 respondents. The target population was taken to be the entire group of research interest in helping to draw generalisation. A sample of 120 was taken from the population. These were met in two workshops to pick and quickly analyse information from them. Further inquiry was conducted through key informants and focused group discussions. In both Jinja and Kampala twelve focused group discussions were held in groups of 6 members. Twelve key informant interviews were conducted with 6 school proprietors, 1 with a PTA representative, 2 with education officers, I Teachers Union representative, Official from Ministry of Finance, Planning and Economic Development (MoFPED), Tax policy.

Data analysis was done concurrently with data collection in order to identify and correct errors while in the field. The field notes were discussed by the research team to identify errors and do on spot checks with the respondents. Extra attention was given to narrative accuracy and interpretive validity. Further analysis of the findings were done in the code book and the data put in themes to create the narrative structure of the findings. The themes and narrative structure were used to come up with the respondents' feedback and experience. The direct quotes from respondents were edited for grammar without tearing the meaning. Researchers had to carry the Institute identification card and an introductory letter and permission from the research department of UMI to collect data. This enabled the respondents to effectively identify us and understand that the study was for academic purpose.

4. Presentation and Discussion of Findings

4.1. Implication of Cooperate Tax on Access to Education

The tax on education was introduced after the budget speech of 2014 and it is administered under Income Tax Act Cap 196 targeting income from all profitable businesses. The head of URA domestic taxes in Jinja had the following to say;

> *"A few years ago, the tax on income earned from education had been waived, but was reinstated in 2015 and schools are now taxable under income tax law.. They are issued a tax identification number to facilitate tax payment".*

From this statement all private schools, irrespective of the foundation body (religious, NGOs, individuals or companies) are taxable.

In our first meeting with the Head teacher of Glory Land Christian School in Jinja when asked about the tax; he had the following to say;

> *"Yaah, we were called for a sensitization work shop in Mbale in 2015. But URA officials have never made a follow up. So we are currently not paying the tax. URA has not come to our school. I think they have given up the implementation of the tax". Here right now, there is no reason to pay the tax. Because after all are we even making profits".*

The above indicate that there is inadequate follow up by the tax authorities, making the school proprietors reluctant to pay the tax and unknowingly accumulating tax arrears due to default tax assessment by URA on failure to file returns with URA. URA threatened to freeze their bank accounts which will affect their operations with adverse effects on quality of education.

The tax and enrolment in private schools

The general feeling of the respondents suggest that the tax will greatly affect enrolment. In a focused group discussion conducted at Jinja Town Hall, the participants from Jinja Progressive Academy had the following to say;

> *"Parents are already finding it difficult paying fees and we have to pass the charges on to them through increases in school fees. Any fees increase is a burden. We always send more than half the class home. The children become irregular in class and they finally drop out. And this is not because of 100,000/=, but as low as 10,000/= shilling".*

On the contrary, the proprietor of Viva College where the school fees is 2.4million shillings had the following to say;

> *"Our school, is a tailored school for the rich and costs are not a problem because our population has more than tripled. So far we are not breaking even and not paying the tax. When we start paying, it will be hidden in the school fees and passed on to parents.*

From the above scenario, as the rich enjoy unrestricted access to education, children of poor parents drop out. This can be deadly in escalating social inequality in the country.

Tax and attendance in private schools

As regards the effect of tax on attendance, the proprietor of Jinja Progressive Academy stated that:

> *"Parents find it difficult paying fees. We always send more than half the class home. They are irregular in class and they finally drop out. And this is not because of 100,000/=, but as low as 10,000/= shilling".*

A similar view was given by the Financial Manager of Palace Junior School in Kireka. The respondent echoed that;

> *"Paying taxes is not a bad thing. In fact we are willing and ready to pay the tax, but the cost will be shifted to parents in fees. We have parents who are struggling to pay fees in bits. Any additional costs will make their children frequently sent home for fees".*

In another interview with a parent of Nalya Senior Secondary School regarding the effects of tax on them. The respondent revealed that;

"The tax will lead to increases in school fees which interrupts class attendance. For insance, *when I lost my job, my last born has changed schools three times. And while at school, she is frequently sent home to collect fees balances hence the government should revisit the decision of taxing private schools".* Contributing to the same debate, the Kampala Minister and the President of the Uganda Federal Alliance, during sports day at Kisasi College in Kampala said;

> *"Private education institutions should be exempted from paying taxes in order to offer the much needed service to the nation's children. She adds that Kampala has about 3,000 schools but it is only 87 out of these schools that are government. When government levies taxes on private schools, most of them will definitely close yet we still need more schools.*

The Minister faulted government for looking at private schools as businesses and not institutions that contribute to national development by training the critical human resource. On the contrary, in a focused group discussion with the proprietor and the top management of Viva College, any increases in fees strengthen both parents and school attention to student's class attendance. The school proprietor had the following to say;

> *"Parents come to know the value of education when they pay a lot of money. In St Andrews Turi, the most expensive school in Africa class attendance is a serious school activity. In our school, fees 2.5 million. Parents demand class attendance".*

From the above conflicting scenario, as the tax makes school inaccessible to the poor, it strengthens the desire of the rich parents and their schools to attend class. This will escalate social inequality.

The tax and school reinvestment

Another indicator of the influence of the tax in access to education is reinvestment in school facilities. The school proprietor in Jinja hates the tax. The proprietor lamented;

> *"You see that classroom I have already paid 20m in taxes [VAT]. URA considers such an expenditure an asset and taxable. I cannot build another school or more classrooms for me to fight with more parents".*

The management of Viva presented another contradictory opinion on reinvestment to expand school infrastructure by saying;

> *"Currently some Ugandans take their children to. St Andrews Turi in Kenya where the fees is quite high. But people go there. It is not about the cost, but giving what parents want".*

By this argument, increases in cost resulting from the tax may not limit rich from making headway in many directions. But other poorer sections of the community will find it difficult making reinvestment in schools.

In summary, our field research reveal two key findings. First, the tax increases tuition fees which leads to limited access by the poor. Second, increase in fees leads to inequality as attendance of students from poor parents become irregular because they are frequently sent back home to collect fees. However, parents as a result of paying high fees appreciate the value of education and demand value for money.

4.2. Implication of Cooperate Tax on Quality of Education

At a time of the field work, the school term was on. We sought a focused group discussion with the Head teacher, the bursar and four other members of staff of Jinja Central Primary School. In the discussions the members wondered why government is coming up with another tax on schools. One member of the group weighed in as follows:

> *"As a school we strive to offer quality as per the school vision. We have competitors and we must be better than them. But a tax rate of 30% is very high. Even beyond the bank lending rate. To cope after making the tax returns, we have to turn off water. You see the taps are now dry. It will be turn on for a few hours to save some money to make up for what has been taken by the tax".*

In other words those interviewed infer that. Quality of service delivery will be rationalized. During a plenary workshop, on respondent equated taxes to direct expenditures that will be shifted on to parents. The respondent reported that;

> *"The children of struggling parents will have to keep on and off the school. They are already very irregular in class attendance. Should the tax not be shouldered by the parents the teachers payments will be affected. And only teachers of low quality will remain with us".*

Corporate tax and budgetary allocations on school quality issues

In both areas of study, the respondents implied school budgetary allocations in the areas of school quality concerns will be affected. The Bursar of Kireka, Palace Junior Academy summarized this in the following way;

"We are not making profits, funds are not enough, and the infrastructure and staffing is inadequate. Budgeting and keeping within the budget is a problem. We cannot finance all the projects and we are expected to pay tax. Very often the teachers' pay and scholastic materials will suffer cuts in budget".

This statement was also reflected by a member of Uganda Teachers Union;

"Although these private schools want to increase budget allocations in these areas of education quality like, hiring quality teachers, spending on learning materials, school health facilities, they are constrained because they must first think of how much profit is left for them'.

In other words school proprietors' expects their profits to remain at a given amount. Short of that, they design adaptation strategies that compromise school quality in a variety of dimensions like recruiting unqualified teachers who can accept low pay. In a contrary opinion, the Head teachers of Glory Land Christian Academy and the Head teacher of the flamboyant Viva College had a contrary view. They believed the tax has no problem because it is charged after school expenditure on all quality issues in the school.

In summary imposing of corporate tax has positively influenced budget allocations and performance and has influenced proprietors to pursue quality. Tax exemption on science equipment has boosted investment in this area resulting in improved quality education services in science subjects.

5. Conclusions

This paper discussed the effect of corporate tax on access to quality education. The study findings are in agreement with Bergquist (1995) [16] assertion that *"Ultimately, access is not a mere moral issue but a fundamentally material one. Not only do national development imperatives depend on it, but it is also likely to impact fundamentally on national productivity and prosperity".* There is a mixed feeling about the tax with the school of the affluent class saying the tax does not affect access to quality education. But respondents in poorer schools fear the tax will further limit access to quality education. In the schools that have embraced the tax, the proprietors have increased school fees a limiting factor to quality education. This will be compounded when the tax authority (URA) "pounce' on the defaulting schools as promised. It has also been noted that corporate tax compounds inequality in access to quality education with particularly rural & vulnerable population dropping out of school.

6. Recommendations

The study makes the following recommendations:

i. Government needs to revisit the policy regarding levying corporate tax on private primary and secondary schools in rural areas to promote private investments;
ii. Revenue collecting authorities should avail the tax implementation collection plan to the proprietors of the schools to resolve the default rates and possible of interruptions in school programs;
iii. Tax authorities need to define nontaxable expenditure; and.
iv. There is need for across the board implementation of the tax and a well-coordinated effort between central government and local government authorities in collection of revenue dues from the schools.

REFERENCES

[1] Allen, A.F., (1979). Quality Education: Whose Responsibility? Proceedings of the Colloquy (SUMMER 1971), *Educational Horizons*, 49(4): 100-110.

[2] Amuakwa-Mensah, F., Boakye-Yiadom, L. and Baah-Boateng, W. (2016). Effect of Education on Migration decisions in Ghana: a rural-urban perspective. Journal of Economic Studies, 43 (2): 336-356.

[3] Beavis, A., (2014). Why parents choose public or private schools. Research Developments, 12, Art. 3. Available at: https://research.acer.edu.au/cgi/viewcontent.cgi?article=1010&context=resdev.

[4] Benoliel, S., O'Gara, C., & Miske, S. (1999). Promoting primary education for girls in Pakistan. Arlington, Virginia: USAID's Development Experience Clearinghouse. Available at http://www.dec.org/usaid_eval.

[5] Bergquist, W. B. 1995. *Quality through Access: Access with Quality. The new imperative for higher education.* New Jersey: Prentice Hall.

[6] Creswell, J.W. (2009). *Quantitative and qualitative research design.* London: Sage Publications 38: 137-182. https://www.academia.edu/5173241/Income_tax_evasion_An_intersectoral.

[7] Education Management Information System (EMIS), (2014). *Ministry of Education and Sport.* Government of the Republic of Uganda.

[8] Kesselman, J. R. (1989). "Income Tax Evasion: An Intersectoral Analysis." Journal of Public Economics. 38: 137-182. Available at: https://www.academia.edu/5173241/Income_tax_evasion_An_.

[9] Komakech, R.A., & Osuu, J.R., (2014). Students Absenteeism: a silent killer of Universal Secondary Education in Uganda. *International Journal of Education and Research*,

2(6): 133-146. Available at: https://www.ijern.com/journal/2014/October-2014/33.pdf.

[10] Komakech, R.A., (2017). Using zero money to tackle the challenges of universal education in Africa: a case study of universal secondary education in Uganda. *International Journal of Humanities Social Sciences and Education.* 4(5): 30-43.

[11] Lingard, R., Knight, J. & Porter, P., (1992). *Schooling Reform in Hard Times. British Journal of Sociology of Education*, 13(3): 387-395.

[12] Miske, S. & Dowd, A., (1998). Teaching and learning in Mangochi classrooms: Combining quantitative and qualitative information to study twelve primary schools in Malawi. *Evaluation study conducted for the United States Agency for International Development by Creative Associates International*, Washington, D.C.

[13] Motala, S., (2000). Education transformation and quality: The South African experience. *Paper presented at the Annual Meeting of the Comparative and International Education Society, San Antonio, Texas,* March, 2000.

[14] OECD (2011). PISA IN FOCUS. Private schools: Who benefits? Available at: https://www.oecd.org/pisa/isaproducts/pisainfocus/48482894.pdf.

[15] OECD (2012), *Equity and Quality in Education: Supporting Disadvantaged Students and Schools.* OECD Publishing. Available at: http://dx.doi.org/10.1787/9789264130852-en.

[16] Sennoga, E., Matovu, J., & Twimukye, E., (May 2009). Tax Evasion and Widening the Tax Base in Uganda. *Economic Policy Research Centre (EPRC).* Research Series, No. 63. Available at: https://www.academia.edu/10816173/Tax_evasion_and_widening_the_tax_base_in_Uganda.

[17] Sims, R.G., (2004). School Funding, Taxes, and Economic Growth: An Analysis of the 50 States. *National Education Association.* Available at: http://www.nea.org/assets/docs/HE/schoolfunding.pdf.

[18] UNESCO, (2015). Education for All, The United Nations Educational, Scientific and Cultural Organization, Place de Fontenoy Second edition.

[19] UNESCO, (2000), Global Monitoring report. The United Nations Educational, Scientific and Cultural Organization, Place de Fontenoy Second edition.

[20] Vermeulen, R., (2013). The quality of public primary education in rural Uganda: An assessment using a Capability Approach. *Utrecht University.* Unpublished Master's Thesis.

[21] Woessmann, L. (2008), Efficiency and equity of European education and training policies", *International Tax Public Finance,* 15(1): 199-230.