actionaid

Tax, privatisation and the right to education:

Influencing education financing and tax policy to transform children's lives.

TAX PAYS FOR EDUCATION

September 2017

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Acknowledgements

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Layout by www.nickpurserdesign.com

COVER PHOTO: Girls' Forum participants in Kenya
CREDIT: Alice Whitby/ActionAid

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Children in Uganda demand their Right to Education.
PHOTO: ACTIONAID

Executive summary and recommendations

The current report is the synthesis of the participatory research carried out as part of the Tax, Privatisation and Right to Education multi country project, and is based on the national reports produced by ActionAid in Ghana, Kenya, Uganda and Pakistan respectively. It aims to shed light on how much families pay for education in these four countries and how these direct and indirect fees could be eliminated to enable access to education. Findings signal that families have to pay a high percentage (ranging from 6.9% in Pakistan to 33.7% in Uganda for public schools, and 25% to 173% respectively for private schools) of their income in terms of schools related costs, even when public schools are supposed to be free at primary level in these four countries. Despite these costs, when all fees and levies are taken into account, private schools tend to be between 3 and 5 times even more expensive than public schools. Yet, because of the lack of adequate financing, partly due to governments giving away excessive tax incentives and not curbing tax evasion, the perceived declining quality of public education in these four countries is pushing families to make hard choices to find other alternatives. Private schools are growing as a result of this demand and the lack of effective regulation, creating and entrenching social inequalities and leading to the stigmatisation of public education.

Ghana, Kenya, Uganda and Pakistan are signatories to the Convention of the Right of the Child (CRC) and the International Covenant on Economic, Social and Cultural Rights (ICESCR) and have also adopted legislation to eliminate school fees at primary level: Ghana through the Free Compulsory Universal Basic Education (FCUBE) 2005 and the 2008 Education Act (Act 778); in Kenya through the Basic Education Act 2013, which gives effect to the article 53 of the 2010 Constitution; in Uganda through the Universal Primary Education (UPE) in 1997 and the Article XVIII in the 1995 Constitution amended in 2005, and Pakistan through the article 25A in 18th amendment of the Constitution. The elimination of school fees, at least on paper, has led to high increases in enrolment, particularly in rural areas, and much progress towards gender parity, especially in the three African countries. However, there seems to have been a trade-off between broad access and quality improvements, which we argue are the result of the lack of adequate financing backing the abolition of school fees in the UPE plans, since they have not been accompanied by a commensurate increase of education inputs to meet school demand. This has resulted in high student-teacher ratios, due to the insufficient number of teachers, and communities having to contribute to the development of school facilities.

The data collected through household surveys, the analysis of which was validated through focus group discussions, clearly signals that education is not free at primary level, not even in public or government schools, in Ghana, Kenya or Uganda. There is a myriad of fees that hinder the access to economically disadvantaged children; the most commonly cited ones during the surveys were: examination fees, development levy, school reports, parent-teacher association fees and uniform fees. There were also other fees such as meals, excursion or sport fees, teacher motivation fees, text-books and school supplies. Most of these fees were compulsory and the children whose families did not pay in time were sent back home, even in government or public schools, which seems to constitute a violation of their right to education.

States have the obligation to provide free and compulsory education, at least at primary level. States also have the duty to take appropriate measures to ensure education is free of direct and indirect costs that could hinder the enjoyment of this right. The findings of this research signal a violation of the right to education for all those children being excluded from school due to their families' inability to pay the fees. Governments have the ability to raise more revenue to finance education, for instance by curbing costly tax incentives for investment and by cracking down on tax avoidance and evasion, and should do so.

In order to fill the financing gap, governments need to increase the "4Ss" share, size, sensitivity and scrutiny of the budget (GCE et al, 2016). The share of the budget refers to the percentage of the national budget or percentage of GDP that should be dedicated to education - the benchmark is at least 20% of the national budget or 6% of GDP. Out of the four countries, only Ghana and Kenya reach these benchmarks, Uganda only allocates 2.2% of GDP which is 11.8% of the national budget (UNESCO, 2016:475), these figures are even lower in the case of Pakistan, whose education budget represents 2.1% of GDP or 11.2% of the national budget (UNESCO, 2016:475).

There is a correlation between size of the budget and the domestic resource mobilisation, which is in turn intimately affected by taxation. The four countries studied in this paper collect relatively small amounts of tax revenue in relation to the size of their economies: the ratio of tax to GDP is 16% in Kenya, 15% in Ghana and only 11% in Uganda and Pakistan, compared to tax to GDP ratios of between 30 and 40% in high-income countries. All four countries forego significant amounts of revenue through tax incentives for investors: the costs of such incentives are hard to calculate with any accuracy, due to lack of data, but they are likely to be in the hundreds of millions and in some cases the low billions, of dollars (see Tax Justice, below).

The sensitivity of the budget refers to the criteria followed to distribute the education budget. The Committee on Economic Social and Cultural Rights holds that primary education should be prioritised, making it compulsory, free and of good quality. Imposing fees may lead to the further exclusion of socially and culturally marginalized groups, in particular - children from poor families who are unable to pay the fees and remain deprived of education. A case of lack of sensitivity can be found in Pakistan, where the underfunding of education is accentuated by the allocation of 75% out of the total education budget to tertiary education (Rs 56,675 million), leaving only 9.58% (Rs 7,240 million) for primary and pre-primary and 11.9% (Rs 8,999 million) for secondary education (Pakistan Federal Budget 2015/16). Budgets should be allocated following an equity criteria that avoids excluding poor and marginalised groups.

The scrutiny of the budget is related to budget transparency, accountability and participation. There is a need to increase the monitoring and accountability at every level to ensure that the budget allocation is properly targeted and arrives in full and on time and it is effectively spent, given that significant amounts of revenue are at risk of corruption and waste. This research found that this was not the case in any of the four countries studied. It might be necessary to build capacity at every level to improve budget tracking – "the monitoring of budget disbursements and expenditure across the system to determine whether the resources allocated by the budget have been released on time and spent according to plan" (GCE, 2016: 103). This includes training parent-teachers' associations, head teachers, district education officers, and higher levels of both government officials but also civilians.

This report shows that the governments of Ghana, Kenya, Uganda and Pakistan are not fulfilling their obligations to provide free and compulsory education. The findings from this multi country research show that families have to pay a high percentage of their household income to send their children to school, even in primary public schools which are supposed to be free. The effects of the systematic underfunding of education are related to high direct and indirect costs and lack of resources that in turn produce low quality of education. This is a violation of the right to education, especially when governments are giving away excessive and unnecessary tax incentives, foregoing very significant revenues which could be used to increase the provision of free and good quality education. Moreover, the disparity of education opportunities entailed by market-based approaches disqualifies privatisation as an inclusive strategy to expand access to education. The financial gap makes public education provision underperform in terms of quality and also in terms of delivering the obligation to free and compulsory education at primary level. Therefore, it is necessary to improve the financing of public education by increasing the size, the share, the sensitivity and the scrutiny of the education budget to reach the goal of inclusive and quality education for all.

Table 1: (all figures in US dollars)

Ghana	Kenya	Uganda	Pakistan
Proportion of household income spent on education 19.5% in public schools 48.7% in private schools	**Proportion of household income spent on education** 23.6% in public schools 69.2% in private schools	**Proportion of household income spent on education** 33.7% in public schools 173% in private schools	**Proportion of household income spent on education** 6.9% in public schools 25% in private schools
Estimated annual revenue foregone from tax incentives $1.2 billion	**Estimated annual revenue foregone from tax incentives** $1.1 billion	**Estimated annual revenue foregone from tax incentives** $272 million	**Estimated annual revenue foregone from tax incentives** $4 billion
20 per cent of this sum would amount to: $240 million	**20 per cent of this sum would amount to:** $220 million	**20 per cent of this sum would amount to:** $54.4 million	**20 per cent of this sum would amount to:** $800 million
This money could pay for: A place in a primary school for the 319,000 out-of-school children + An extra 10,000 qualified teachers + Free school meals for 1 year for 557,892 children	**This money could pay for:** A place in a primary school for the 956,000 out-of-school children + An extra 10,000 qualified teachers + Free school meals for 1 year for 300,999 children	**This money could pay for:** A place in a primary school for the 477,000 out-of-school children + An extra 20,000 qualified teachers + Free school meals for 1 year for 412,047 children	**This money could pay for:** A place in a primary school for the 5,612,000 out-of-school children + An extra 100,000 qualified teachers + Free school meals for 1 year for 1,796,632 children

Recommendations

The Governments of Ghana, Kenya, Uganda and Pakistan should:

- **Right to education** – Guarantee the right to free quality education for all children as stipulated in their Constitutions and in the ICESCR, CRC and other international human rights treaties of which they are signatory. Primary (and progressively secondary) education must be free and compulsory, not only in law but also in reality. The government should not delegate its responsibility for ensuring the right to education to the private sector.
- **Education financing** - Increase the education budget to at least 20% of the national budget or 6% of GDP; increasing the size of the overall budget by expanding the tax base through progressive and effective taxation; increasing the sensitivity of the budget by allocating more resources to promote equity and increasing scrutiny to ensure that the budget is allocated and utilised efficiently. Stop offering excessive tax incentives for investment; governments should strengthen tax systems, including the legal and regulatory frameworks and capacities in revenue authorities.
- **Cost of education for parents** - Ensure that primary (and progressively secondary) education is free, not only in law but also in reality. This means abolishing all compulsory direct and indirect costs (e.g. enrolment and exam fees, uniforms, PTA fees, and learning materials amongst others) to parents and ensuring that the State education budget adequately covers all these costs.
- **Quality education** - Improve the quality of public schools so that parents do not feel the need to pay for private education. Allocate sufficient resources to recruiting, training and retaining qualified teachers, to providing sufficient learning materials and to improving school infrastructure such as classrooms, toilets and playgrounds.
- **Teachers** - Ensure that all children are taught by a properly trained and qualified teacher with a pupil-teacher ratio of not more than the national benchmark, investing more in female teachers, better quality training, more equitable deployment and incentives for working in remote and rural areas.
- **Regulation and monitoring of schools** - Strengthen the regulatory control of private schools, holding them to account and inspecting them regularly to ensure that they comply with national education standards. Impose sanctions if private schools do not comply with requirements relating to teacher salaries and conditions, level of fees, etc. Ensure transparency by reporting accurate and detailed data on private schools (including data on school owners, profits, categories of schools etc.).
- **Gender equity** - Take firm action to achieve gender parity and equality in education by ensuring appropriate policies are funded and implemented in order to tackle persistent barriers to girls' education, including but not limited to: gender-related school-based violence; lack of sanitation facilities; lack of female teachers and gender bias in teaching and learning materials. Engage with communities, civil society and policy-makers to shift deep-seated discrimination against girls at all levels.

Civil society organisations in Ghana, Kenya, Uganda and Pakistan should:

- **Right to education** - Raise citizens' awareness and hold the government to account for delivering the right to free, compulsory, quality education. Expose violations of the right to education arising from the privatisation of education.
- **Education financing** - Raise awareness and support citizens to advocate for the government to increase the size of the overall budget to 6% of GDP by expanding the tax base through progressive and effective taxation; increase education's share of the budget to at least 20%, increase the sensitivity of the budget by allocating more resources to promote equity and increase scrutiny to ensure that the budget is allocated and utilised efficiently.

- **Cost of education to parents** - Raise awareness and support citizens to carry out participatory budget monitoring and analysis in order to fully understand what is spent on education by government and by households and to campaign for an end to compulsory direct and indirect costs to parents for public education.
- **Quality education** – Hold government to account for providing quality education for all children, making the case for the financing of sufficient quality trained teachers, improved school infrastructure and learning materials.
- **Regulation and monitoring of schools** – Hold the government to account for ensuring that private schools are properly regulated and regularly inspected to ensure that they comply with national education standards.
- **Gender equity** – Engage with communities and policy makers to raise awareness and shift deep-seated discrimination against girls. Identify, highlight and oppose issues such as violence against girls in schools and child marriage. Promote positive alternatives of quality inclusive and equity-focused education.

International donors and philanthropic individuals and foundations should:

- **Right to education** – Enable governments to deliver the right to free, compulsory, quality education, by providing adequate and sustainable development assistance. Provide more aid to strengthen tax systems, including national revenue authorities. Ensure that they meet their extra territorial obligations and do not fund companies whose actions might lead to violations of human rights. Review and renegotiate tax treaties that are disadvantageous to developing countries, which are otherwise undermining aid efforts from the same country.
- **Education financing** – Enable governments to raise taxes in a progressive way and increase the size, share, sensitivity and scrutiny of the education budget. Pay fair taxes in the countries where they are invested. They should also support Civil Society Organisations (CSOs) to raise awareness and support citizens to advocate for the government to increase the allocation more resources to education following an equity criteria.
- **Cost of education to parents** – Support the government to end compulsory direct and indirect costs to parents for public education.
- **Quality education** – Support the government to provide public quality education for all children, making the case for the financing of sufficient quality trained teachers, improved school infrastructure and learning materials.
- **Regulation and monitoring of schools** – Support the government to account for ensuring that private schools are properly regulated and regularly inspected to ensure that they comply with national education standards.
- **Gender equity** – Support the government and CSOs to engage with communities and policy makers to raise awareness and shift deep-seated discrimination against girls. Promote positive alternatives of quality inclusive and equity-focused education.

School children at the Konkon School, Ghana.
PHOTO: MEREDITH SLATER/ACTIONAID

1. Background

a. ActionAid

This project was carried out as a multi country project by ActionAid in Ghana, Kenya, Uganda and Pakistan. The convening coordinator was in ActionAid's Global Secretariat.

ActionAid was founded in the UK in 1972. In 2003 ActionAid went through an internationalisation process and ActionAid International is today a federation of 26 member organisations and 19 country programmes. ActionAid has over 40 years' experience leading the field in education in the world's poorest countries. ActionAid's theory of change is built around four pillars: empowerment, solidarity, campaigning and rights-based alternatives. We believe that an end to poverty and injustice can be achieved through purposeful individual and collective action, led by the active agency of people living in poverty and supported by solidarity, credible rights-based alternatives and campaigns that address the structural causes and consequences of poverty.

We aim to transform the perception of education by addressing it as a human right and a public service that is achievable with people's participation as part of local, national and global movements. We also promote education as an equalising and transformative force that can address widespread inequality across the globe. We:

- use the *Promoting Rights in Schools* framework (which ActionAid helped to develop), which supports children to demand improvements in their schools in ways that profoundly affect their lives - such as challenging early marriage and its impact on girls' education.
- mobilise communities to demand school facilities and funding, and to track spending.
- advocate for more and better trained teachers. We succeeded in securing the posting of female teachers to rural schools where there are often hardly any, which has increased girls' retention, completion and transition.
- influence national governments to integrate the right to education into their laws and policies. ActionAid has had successes in the abolition of school fees and improving school curricula.
- maximise our partnerships with teachers' unions and civil society education coalitions - we are now linking them with tax justice networks and other social movements so that they can challenge education privatisation and financing thorough a tax justice lens.

A checklist for rights-based service delivery (ActionAid 2012: 75)

In all the service delivery work we do to respond to basic needs, we need to ensure we are working in a rights-based way that is:

- deepening awareness of rights and the role of duty bearers, such as government
- creating deeper consciousness among people, facilitating a process of reflection and action
- building trust with local communities and strengthening their confidence to take rights based action
- organizing people as rights activists, and deepening the strength of their organizations and leadership
- strengthening people's communication and negotiation skills
- mobilizing people to hold the government accountable for providing their rights
- empowering women and challenging the gender division of labour
- involving children and young people, beginning to demonstrate the important contributions and role they play in community life
- giving people a positive experience of successful mobilization on a basic right—inspiring other actions on other rights.

b. Project: Tax, Privatisation and the Right to Education

This report is the summary of the findings from the research carried out in the Tax, Privatisation and the Right to Education: influencing education financing policy. This is a multi-country education and tax justice project that brings together 4 different countries (Ghana, Kenya, Uganda and Pakistan) working towards a commonly shared goal which is to ensure that all *children have improved access to public education of a high standard, financed through greater government support and increases in fair tax revenue.*

The project is funded by private donors The Hill and Cooke (families); the first phase runs from June 2015 to August 2017. In all 4 countries, ActionAid country offices carry out work at national and local level, collecting data through participatory action research, which feeds to the evidence-based advocacy and campaigning work. Within the project, research takes place at 3 different levels:

1. Local level: Local level research includes participatory research on the availability, quality, provision and financing of public education to create a strong local evidence base for local education improvements and for local and national advocacy. The information generated in each of the 4 countries contributes to the production of baseline data as well as to district reports and national level citizen's reports. These reports, follow the Promoting Rights in School framework and are widely available.

2. National level: in addition to the production of national-level Citizens' Education Reports drawing on locally generated evidence, national level research build on existing data and explores domestic financing of education, looking at the nature of excessive corporate tax incentives. The project looks at the cost of education, what lost tax revenue could do in expanding financing for education and how to ensure such funds are allocated to education.

3. International research: at international level, the project produces multi-country research on the cost of education and how progressive tax reform and increased tax revenue could finance this. The international research builds on and consolidates findings from local and national evidence and research reports.

c. Promoting Rights in School Framework (PRS)

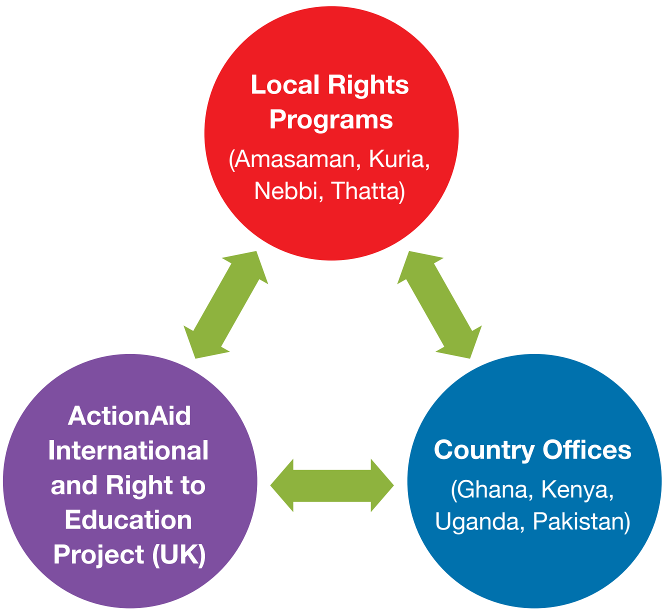
The project has been guided by the Promoting Rights in Schools (PRS) framework, which is a right-based approach informed by both education and human rights frameworks developed by ActionAid and the Right to Education Project in 2010. Aimed at actively engaging parents, children, teachers, unions, communities and local civil society organisations in collectively monitoring and improving the quality of public education, PRS offers a set of practical tools that can be used as a basis for mobilisation, advocacy and campaigning.

The framework's overall goal is to improve the quality of education, improve reporting on the state of education rights from citizens' perspective and to promote evidenced based advocacy. This is done through a Charter of 10 rights and associated indicators for reporting and monitoring rights in schools. The 10 rights Charter was derived from international rights treaties and inspired by the UNICEF's global child friendly schools and UK-focused Rights Respecting Schools Awards. It incorporates Katarina Tomasevski's 4As framework of Acceptability, Accessibility, Acceptability, and Adaptability to local circumstances, and offers clear messages for citizen engagement.

The 10 rights Charter describes what an ideal school offering quality education looks like. It aims to be a practical tool for collecting rights based data and monitoring implementation in schools. As such, indicators have been developed for each of the 10 rights in the charter. These indicators enable users to capture information in a meaningful manner. The idea is that all stakeholders are involved from the beginning. This means that parents, children, community leaders, teachers' unions, NGOs etc. are all active in collecting and analysing data as well as in discussions of findings. The PRS initiative is thus able to promote buy in and awareness from all actors of what must change and how things must change in school systems.

In addition, holding the principle that States are the ultimate duty bearers responsible for respecting, protecting and fulfilling rights, the PRS initiative is designed to ensure that duty bearers act through the structure ten (10) sets of rights described above and as "What an IDEAL school offering quality education looks like", which is what States should strive to provide in order to meet their obligations.

The PRS seeks to ensure that duty bearers are accountable. On the ground, this is done by mapping all the responsible stakeholders in the chain of ensuring free, quality and compulsory education, ensuring they are engaged and monitored. This framework includes conducting follow up advocacy on those stakeholders involved in policy and strategic influence.



The Promoting Rights in Schools Process Step-by-Step

- **One-day national launch workshop with education stakeholders on the**
  – State of education and the PRS:
  – Build consensus on education issues
  – Set up national steering committee
  – If necessary, recruit a consultant / university partner to guide the process, involve the M&E coordinator
- **One-day district orientation workshop on the state of education within the district:**
  – Build consensus on education issues
  – Set up district advisory group
- **School mapping to identify which schools to work in**
- **Building community awareness on the right to education and the PRS**
- **Selection and training of data collectors**
- **Participatory data collection**
- **Compilation, triangulation and analysis of data**
- **Feedback to school - validation of information**
- **Development of School Improvement Plan**
- **Finalisation of School Citizens' Education Report**
- **Empowering the actors to take action based on the issues identified**
- **Development of District Citizens' Education Report, including validation and sharing with district stakeholders for advocacy**
- **Development of education programmes informed by the issues identified**
- **Development of National Citizens' Education Report, including validation and sharing with national stakeholders for advocacy**
- **Development of International Citizens' Education Report including validation and sharing for advocacy**
- **Monitoring should be done throughout the process**

d. Tax Justice

The present project has included the tax justice component in the research and advocacy strategies, expanding the PRS framework to include a progressive way to finance education. Tax Justice refers to fair domestic resource mobilisation as well as to equitable, fair international resource mobilisation (Cobham & Klees, 2016), such as progressive taxation, where those with a higher income pay more, as a proportion of their earnings. Tax Justice can be defined as "a transparent, accountable and efficient set of arrangements that raises substantial revenue for needed public services, development and government infrastructure through a broad tax base, with the proportionally largest contributions coming from those with the greatest wealth and income" (Action Aid Kenya, April 2012). At international level, tax justice could be achieved through globally-levied taxes, financial wealth taxes (Piketty, 2014) or a global financial transactions tax (Cobham & Klees, 2016).

Students in Nebbi, Uganda.
PHOTO: ACTIONAID UGANDA

In developing countries tax revenues have generally risen in recent years as tax collection has improved. However, this improvement is generally from a very low base and tax to GDP ratios remain low in many low- and lower-middle income countries, typically between 10 and 20 per cent, compared to ratios of above 30 per cent in OECD countries (ActionAid, 2015). Many countries have reduced trade taxes, traditionally a major source of revenue, in line with the global free-trade agenda, and increased consumption taxes which are generally seen as falling more heavily on the poor. At the same time, very extensive tax exemptions for investment have limited the potential for raising more revenue from corporations (ActionAid, 2013).

Developing countries also lose significant revenues to corporate tax avoidance (with estimates of this total cost as high as US$200 billion a year) and to tax evasion. The costs of the latter are particularly hard to assess, because tax evasion is a criminal activity and therefore hidden, but illicit outflows of capital from developing countries are commonly thought to be in the hundreds of billions of dollars a year, leading to significant losses of tax revenue (Cobham and Klees, 2016, Kar and Spanjers 2016).

The four countries studied in this report all collect small sums in revenue relative to the size of their economies, even relative to some other developing countries. The African Development Bank estimated in 2010 that **Uganda** was giving away at least 2% of its GDP in tax incentives and exemptions, the equivalent to about US$272 million. In 2016, ActionAid reported that although some tax incentives have been scaled back since then, new ones have been introduced with potentially large effects on public revenues in Uganda (ActionAid, 2016).

In **Kenya**, a 2008 estimate originating from the government is that all tax incentives and exemptions cost the equivalent of US$1.1 billion. The tax incentive regime in Kenya remains untransparent and given that few existing incentives have been curbed and new ones have been introduced since 2008, the total cost in foregone revenues could still at least US$1.1 billion and possibly more (ActionAid/Tax Justice Network – Africa, 2016).

In **Ghana**, the government stated in 2012 that tax expenditures (that is, revenues foregone through tax incentives and exemptions) cost about 3.28% of GDP, falling to an estimated 2.1% of GDP in 2014, which ActionAid Ghana estimated to be equivalent to about US$1.2 billion (ActionAid Ghana, 2014). In **Pakistan**, the IMF calculated the cost of tax concessions and exemptions to be 1.5% of GDP in 2015, which was equivalent to US$4 billion at that time (IMF, 2016).

Although many governments consider tax incentives to be necessary to attract companies, surveys of investors often show that tax ranks quite low in the list of factors determining the choice of investment location (IMF, 2015): in other words, most investors would have invested without the tax breaks being offered. This being so, the cost of tax incentives can be considered as a loss of revenue which could otherwise have been collected.

Table 1 indicates the opportunity cost to education of revenues foregone via tax incentives. It takes the estimates of foregone revenue cited above and shows what might have been paid for if 20% of this revenue had been spent on education, in line with the recommended benchmark that governments should spend a fifth of their budgets on education. School meals were chosen as one of the educational resources because of its proven results to increase the enrolment and attendance of disadvantaged groups as well as increasing concentration levels and learning outcomes once in the classroom (Jomaa, McDonnell, Probart, 2011).

Table 2:[1] **(all figures in US dollars)**

Ghana	Kenya	Uganda	Pakistan
Estimated annual revenue foregone from tax incentives $1.2 billion	**Estimated annual revenue foregone from tax incentives** $1.1 billion	**Estimated annual revenue foregone from tax incentives** $272 million	**Estimated annual revenue foregone from tax incentives** $4 billion
20 per cent of this sum would amount to: $240 million	**20 per cent of this sum would amount to:** $220 million	**20 per cent of this sum would amount to:** $54.4 million	**20 per cent of this sum would amount to:** $800 million
This money could pay for: A place in a primary school for the 319,000 out-of-school children + An extra 10,000 qualified teachers + Free school meals for 1 year for 557,892 children	**This money could pay for:** A place in a primary school for the 956,000 out-of-school children + An extra 10,000 qualified teachers + Free school meals for 1 year for 300,999 children	**This money could pay for:** A place in a primary school for the 477,000 out-of-school children + An extra 20,000 qualified teachers + Free school meals for 1 year for 412,047 children	**This money could pay for:** A place in a primary school for the 5,612,000 out-of-school children + An extra 100,000 qualified teachers + Free school meals for 1 year for 1,796,632 children

A girl in Pakistan attends a learning and resource centre.
PHOTO: ACTIONAID

1. The figures from this table were calculated by dividing twenty per cent of the revenue estimated to be foregone due to tax incentives in each country, as described in the text above, by the number of out of school children (UNESCO, 2016), multiplied by the expenditure per primary school child (EFA GMR Policy Paper 2014), then dividing the remaining by the average annual teacher salary (House of Commons, 2012); and by the average cost of Average annual cost of school meals per child (Gelli and Daryanani, 2013).

School children at the Konkon School, Ghana.
PHOTO: MEREDITH SLATER/ACTIONAID

2. National context

Ghana, Kenya, Uganda and **Pakistan** are signatories for the Convention on the Rights of the Child (CRC) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), which declare education as a right and states that it should be free and compulsory, at least at primary level. These four countries have also adopted national legislation to eliminate school fees at primary level: **Ghana** through the Free Compulsory Universal Basic Education (FCUBE) 2005 and the 2008 Education Act (Act 778); in **Kenya** through the Basic Education Act 2013, which gives effect to the article 53 of the 2010 Constitution; in **Uganda** through the Universal Primary Education (UPE) in 1997 and the Article XVIII in the 1995 Constitution amended in 2005, and **Pakistan** through the article 25A in 18th amendment of the Constitution. The elimination of school fees led to a dramatic and sudden surge in enrolment as a result: in **Uganda** in 1996, primary school enrolment grew from 3.4 million to 5.7 million; and in **Kenya** in 2003, enrolment increased from 5.9 million to 7.2 million (UNICEF, 2009). The elimination of school fees, at least in paper, has led to high increases in enrolment, particularly in rural areas, and much progress towards gender parity, especially in the three African countries: “UPE has greatly reduced the wealth bias that had characterized access to primary education in 1992; helped to establish gender equality by increasing girls’ access to primary education; and reduced the incidence of cost-related drop-outs from primary school” (Deininger, 2003, p. 294).

However, there seems to have been a trade-off between broad access and quality improvements (Deininger, 2003), which one could argue was the result of the lack of adequate financing backing the abolition of school fees in the Universal Primary Education plans, since they were not accompanied by a commensurate increase of education inputs to meet school demand. This resulted in high student-teacher ratios, due to the insufficient number of teachers, and community members having to contribute to the development of school facilities. They also resulted in fees and levies being charged to make up for the insufficient government school allocation. Our data shows a wide variety of fees being charged, which hinder the access to economically disadvantaged children. The most commonly cited ones during the surveys were: examination fees, development levy, school reports, parent-teacher association fees and uniform fees. There were also other fees such as meals, excursion or sport fees, teacher motivation fees, text-books and school supplies. Most of these fees were compulsory, which was confirmed by our research, and the children whose families did not pay in time were sent back home, even in government or public schools, which constitutes a violation of their right to education.

Financing of education

As signatories to the International Covenant of Economic, Social and Cultural Rights (ICESCR) and the Convention on the Rights of the Child (CRC), these four countries are obliged to provide compulsory education free of charge, at least at primary level. Even if a State has financial difficulties, they still have to show they are taking appropriate measures for the progressive realisation of this right (CESCR GC11 and GC13, UN, 1999; UNESCO, 2008). However, the findings of this research signal a violation of the right to education for all those children being excluded from school due to their families' inability to pay the fees.

In order to source the financing gap **governments need to increase the "4Ss" share, size, sensitivity and scrutiny of the budget** (Walker, & Mowé, 2016). The **share** of the budget refers to the percentage of the national budget or percentage of GDP that should be dedicated to education, the **benchmark is at least 20% of the national budget or 6% of the GDP.** As it can be seen in the figures 1 and 2 below, only Ghana and Kenya have occasionally reached these benchmarks. However, Uganda and Pakistan have historically underfunded the education budget. For instance, Uganda only spared 2.21% of the GDP in 2014, which was 11.70% of the national budget; and Pakistan's education budget in 2014 represented 2.46% of the GDP or 11.3% of the national budget (IUS, UNESCO).

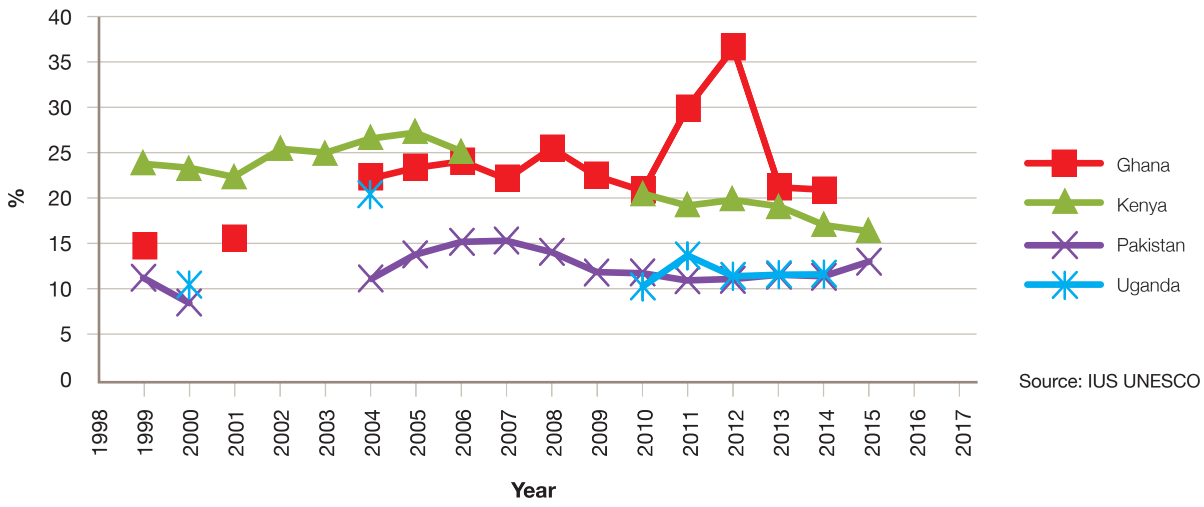
There is a correlation between **size** of the budget and the **domestic resource mobilisation**, which is in turn intimately affected by taxation. The four countries studied in this paper displayed very low tax revenue to GDP ratio, from 16% in Kenya, to 15% Ghana, and only 11% both in Uganda and Pakistan (World Bank data base), which reduces their ability to fulfil their obligations towards the right to education and other human rights. As the previous section of this report makes clear, there are very large sums in additional revenue which could be collected in all four countries, for instance by curbing excessive and unnecessary tax incentives for investors.

The **sensitivity** of the budget refers to the criteria followed to distribute the education budget. The Committee on Economic Social and Cultural Rights holds that primary education should be prioritised, making it compulsory, free and of good quality. A case of lack of sensitivity can be found in Pakistan, where the underfunding of education is accentuated by the allocation of 75% out of the total education budget to tertiary education (Rs 56,675 million), leaving only 9.58% (Rs 7,240 million) for primary and pre-primary and 11.9% (Rs 8,999 million) for secondary education (Pakistan Federal Budget 2015/16). Budgets should be allocated following an equity criteria that avoids excluding poor and marginalised groups[2].

The **scrutiny** of the budget is related to budget transparency, accountability and participation. There is a need to increase the monitoring and accountability at every level to ensure that the budget allocation is properly targeted and arrives in full and on time and it is effectively spent. This research found that this was not the case in any of the four countries studied. It might be necessary to build capacity at every level to improve budget tracking – "the monitoring of budget disbursements and expenditure across the system to determine whether the resources allocated by the budget have been released on time and spent according to plan" (Walker & Mowé, 2016, p. 103). This includes training parent-teachers associations, head teachers, district education officers, and higher levels of both government officials but also civilians.

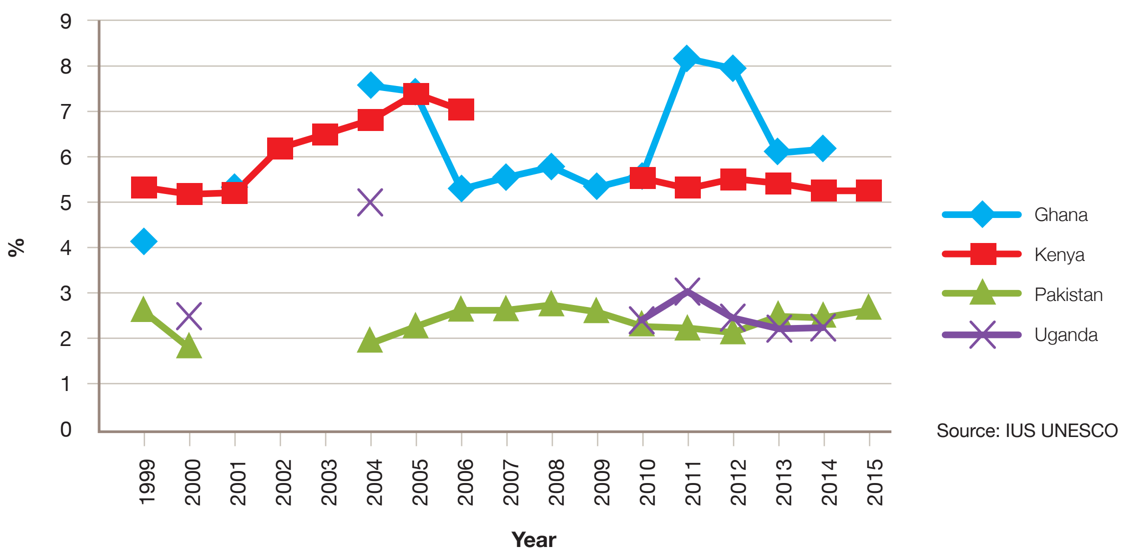
2. The Global Partnership for Education recommends that countries spend 45% of their education budget on primary education, since it has a much higher return in terms of equity, than investing in higher levels of education which are normally enjoyed by the highest earning quintiles.

Figure 1. **Education budget as % of government expenditure**



Source: IUS UNESCO

Figure 2. **Government expenditure on education as % of GDP**



Source: IUS UNESCO

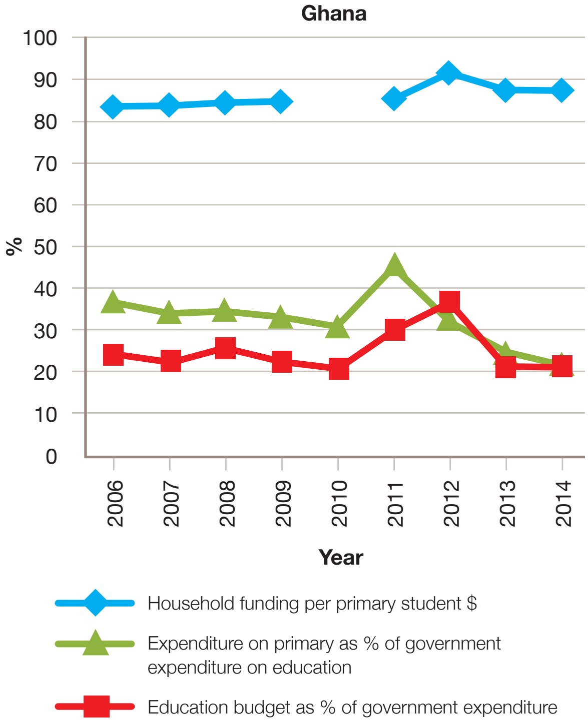
School children demand their Right to Education in Uganda.
PHOTO: ACTIONAID

Ghana

Despite its commitments, Ghana has not kept pace with the increasing enrolments and new reforms in the sector. The share of education as total government expenditure has been declining from 2012, as can be observed in figures 1, 2 and 3. According to government's figures, it declined from 27.2% in 2012 to a projected figure of 13.5% in 2016 (Ministry of Finance). This is well below the international benchmark of 20%. This decrease goes against the ICESCR which enjoins Governments to take steps to ensure a progressively free compulsory primary education for all.

This underfunding is leading to a widening of the financing gap in meeting the needs for basic education for children. As more and more children have enrolled in schools, already constrained budgets have been stretched even thinner, with governments neglecting critical areas, such as infrastructure, leading to schools having to charge levies to families to be able to function. This can be observed in figure 3 in the high percentage of education related costs borne by households. The decline of public education, partly due to underfunding, has also led the Government to pursue a neoliberalist trend of promoting less state responsibility that legitimises new state policies of administrative decentralization and education privatisation. In turn, privatisation of education is furthering social inequalities in Ghana, resulting in a stratified system that denies equal opportunities, marginalising those who cannot afford the fees.

Figure 3. **Title here please**



Source: IUS

If 20% of the $1.2 billion lost to tax incentives annually was used for education, this $240 million could pay for:

- 319,000 extra school places for all children out of school
- 10,000 additional qualified teachers
- 557,892 children would enjoy free school meals

Student demonstration in Ghana during Global Action Week.
PHOTO: ACTIONAID GHANA

Kenya

Financing of education in Kenya has been declining. The share of education as total government expenditure has declined from 25.8% in 2000, to 22.4% in 2004 and 17.21% percent in 2013[3]. The share of the Ministry of Education, Science and Technology (MOEST) budget as percentage of Gross Domestic Product (GDP) rose from 6% in 2001/02 to 7.8% in 2005 but declined to 5.4% in 2013 and has continued decreasing. The education budget allocation as proportion of the national budget also declined, from 27.5% in 2005 to 16.5% in 2015 (IUS, UNESCO). In terms of the sensitivity of the budget, we can also see a decrease in the proportion of the education budget allocated to primary education from 66% in 2001 to 36.3% in 2015 (IUS, UNESCO), which raises concerns about negative effects on equity of this budget allocation. This decrease in budget allocation can also be argued to be behind the perceived declining quality of government schools as well as schools charging extra fees to be able to make ends meet.

Free Primary Education[4] (FPE) and Free Day Secondary Education[5] (FDSE) were introduced and implemented by the Government of Kenya in 2003 and 2008, respectively, to cover all children in all public primary and day secondary schools. However, the sum of KES1,020 ($9.84) and KES10,265 ($99) in terms of annual capitation grant on every primary pupil and secondary student respectively amounts to less than 30% of the actual funds required to attend a public primary or secondary school system. Despite the policies on free primary and secondary education, families have remained the main financial partners of the Government in public education financing with 116.4 billion KES in 2010 ($1.12 billion). Because of the underfunding, households are paying various tuition fees or contributions to public (32 billion KES or $308 million) educational institutions. They also pay boarding and user fees in the amount of 17 billion KES ($164 million) and spend 24 billion KES ($231million) on the purchase of uniforms, school supplies, transport services or extra-tuition. They have received 2.6 billion KES as scholarships from public bodies and NGOs. The net expenditure of households amounts to 113.8 billion KES ($1billion), 34.5% of total expenditure in secondary and primary schools (MOEST, 2015a).

Capacity training workshop with local groups in Kuria, Kenya
PHOTO: MARIA RON BALSERA/ACTIONAID

If 20% of the $1.1 billion lost to tax incentives annually was used for education, this $220 million could pay for:

- 956,000 extra school places for all children out of school
- 10,000 additional qualified teachers
- 300,999 children would enjoy free school meals

3. Expenditure for the Ministry of Education, Science and Technology for the Financial Year (FY) 2009/10-2013/14.
4. **Free Primary Education** is an on-going programme started in 2003 by Kenyan government with the aim of increasing access at the primary level and to cushion poor by abolishing school fees. The government has been allocating a capitation grant of KES 1,020 per child per year.
5. **Free day Secondary Education programme** is an on-going programme started in 2008 by Kenyan government targeting learners transiting from Primary schools to Secondary schools. The reintroduced Free Day Secondary Education (FDSE) with annual capitation grant of KES 10,265.00 per student as tuition, aimed at increasing access to secondary schools. In addition, the parents were expected to pay charges for lunch (for day scholars only), uniform, caution money, personal effects, examination fee and development projects at a maximum fee of KES. 2,000.00 or more, subject to approval by members of the Board of Management, County Education Board (DEB) and Department of Education headquarters.

Uganda

Uganda presents another example of inadequate financing of education. Even with substantial increases in nominal terms across the sector in the last two decades, financing for education in **Uganda** has not kept pace with the increasing enrolments and new reforms. The share of education as total government expenditure has declined from as 20.3% in 2004 to 11.7% in 2014 (IUS, UNESCO). The decrease shows that other sectors' percentage of the total national budget was increasing at the expense of education. The share of public expenditure on education as a percentage of GDP- which essentially measures the share of public expenditure on education in the whole economy - from reaching 4.9% in 2004, it has since stagnated just above 2%, with 2.21% in 2014 (IUS, UNESCO). This performance is low by both regional and international standards, since it is recommended to be 6% of the GDP. This implies that compared to its wealth capacities, Uganda could and should spend more on education services.

If 20% of the $272 million lost to tax incentives annually was used for education, this $54.4 million could pay for:


477,000 extra school places for all children out of school

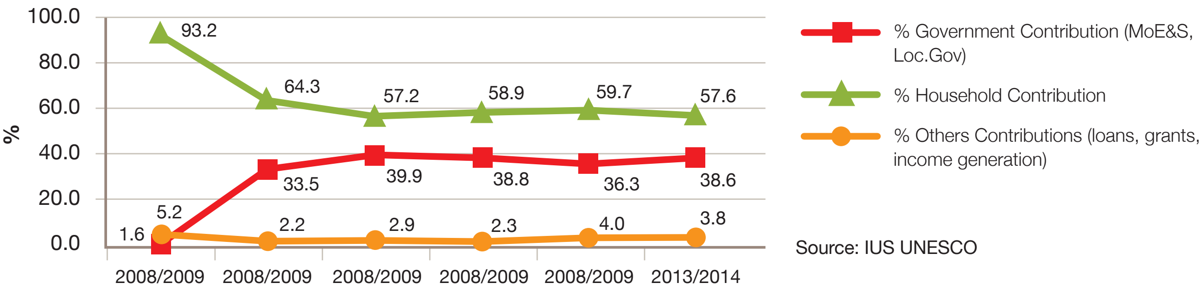

20,000 additional qualified teachers


412,047 children would enjoy free school meals

This decline can be explained by a shift in priority in a context of a limited resource envelope amidst pressure from competing and emerging priorities from other sectors such as energy (hydroelectricity power generation dams), defence and infrastructure (roads) among others. This is leading to a widening of the financing gap in meeting the needs for basic education for children. As more and more children have enrolled in schools, already constrained budgets have been stretched even thinner, with governments skimping on critical areas, for instance, by recruiting low-qualified and underpaid teachers, pursuing a neoliberalist trend of promoting less state responsibility that legitimises new state policies of administrative decentralization and education privatization.

Evidence from the National Education Accounts report (2016) reveals that the Government of Uganda only funds about 45% of the total education spending, forcing households to contribute the other 55% (see figure 4). The Government of Uganda has the obligation to provide free primary education for all children; but even with Universal Primary Education, (UPE) between FY 2008/2009 to 2013/14, households (parents and individuals) on average contributed 65% of the total (recurrent and capital) primary education subsector. The same report further reveals that this household expenditure has generally been increasing over the past years due to increasing living cost, forcing families to make huge sacrifices in terms of providing for other needs or prioritising some children over others.

Figure 4. Comparison between government, donor and household budget contribution to education in Uganda



Source: IUS UNESCO

In figure 4 we can see that although there is a positive trend until 2011 in terms of government allocation to education, it then stagnates with an allocation which is not enough.

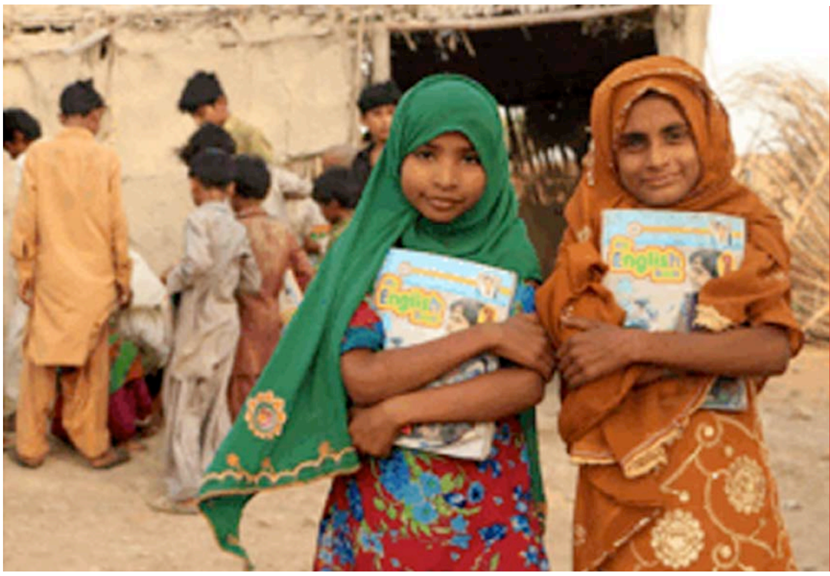
6. National Education Accounts Report (2016) - http://www.uis.unesco.org/Education/Documents/nea-visual-results-report/Uganda_NEA_report-2016-en.pdf.

Pakistan

Pakistan's combined federal/provincial budgetary allocation to education is the lowest in South Asia, at 1.84% of GDP in 2014/15 and 2.17% in 2015/16 (Rs75,580 million or $711million, out of the total expenditure of Rs 3,482,239 million or $33billion; in comparison to defence 22.43%, with Rs781,162 million or $7billion in 2015/16). This underfunding is accentuated in the case of compulsory basic education (table 2), since 75% out of the total education budget has been allocated for tertiary education (Rs 56,675 million), leaving only 9.58% (Rs 7,240 million) for primary and pre-primary and 11.9% (Rs 8,999 million) for secondary education (Pakistan Federal Budget 2015/16).

The EFA GMR 2009 estimated that the financing gap for Pakistan to achieve the Education For All goals was US$ -17,028 million between 2008-2015 and - 27,462 million US$ between 2016-2025, leaving an annual average deficit of - 2,128 million US$ and -2,746 million US$ respectively (EFA GMR, 2009: 85). These estimates have led to the Government of Pakistan to declare its inability to meet the global education goals and calling for donors and the private sector to help fill the financing gap. However, Pakistan has one of the lowest tax revenue to GDP ratio at 11%; partly due to its generous tax incentives. As noted earlier, the IMF has estimated that every year Pakistan loses $4billion to tax incentives, which would be more than sufficient to finance education and meet the education targets.

When reviewing Pakistan's performance, the Committee on Economic Social and Cultural Rights (CESCR) has voiced concerns at "the very low level of public funding allocated in the areas relating to the Covenant rights, particularly […] education, which cannot be justified by high levels of defence expenditure. It is also concerned at the large portion of funding allocated for education remaining unspent in some provinces. Furthermore, it is concerned that the tax-GDP ratio of Pakistan is very low, and that the tax regime of the State party, characterized by the limited tax base, non-progressive tax system and heavy reliance on indirect taxes, may not be effective to significantly increase spending on Covenant rights from the tax revenue (art. 2(1))". Therefore it has called upon Pakistan "to take all measures necessary to substantially increase the level of public funding, at both the national and provincial levels, to ensure the progressive realization of economic, social and cultural rights. It also recommends that the State party review its tax regime with a view to increasing tax revenues and ensuring that it does not put a disproportionate burden on persons belonging to the low-income segments, but contributes to the redistribution of income and wealth. It further recommends that the State party put in place mechanisms to ensure that allocated funding in areas relevant to Covenant rights are spent in a timely, effective and transparent manner".[7]



Students in Thatta, Sindh, Pakistan.
PHOTO: ACTIONAID PAKISTAN

7. CESCR Concluding observations: Pakistan, E/C.12/PAK/CO/1, para. 15 and 16 (23June 2017) http://bit.ly/2upyfoP.

Table 3: Pakistan education budget. Source: Budget in Brief 2015/16

	(Rs in Million)		
Classification	**Budget 2014-15**	**Revised 2014-15**	**Budget 2015-16**
EDUCATION AFFAIRS AND SERVICES	**64,014**	**64,519**	**75,580**
Pre-Primary & Primary Education Affairs Services	6,079	6,035	7,240
Secondary Education Affairs & Services	7,873	7,873	8,999
Tertiary Education Affairs and Services	47, 693	47,745	56,675
Social Welfare & Special Education Div.	75	75	75
Subsidiary Services to Education	232	232	250
Administration	1,275	1,327	1,435
Education Affairs, Services not elsewhere classified	787	1,232	906

If 20% of the $4 billion lost to tax incentives annually was used for education, this $800 million could pay for:

- 5,612,000 extra school places for all children out of school
- 100,000 additional qualified teachers
- 1,796,632 children would enjoy free school meals

Inadequacy in education financing fuels low quality and inequality

Education is a key way to break the intergenerational cycle of inequality. The main effect of the liberalisation of education in these four countries has been that it has become commercialised, as opposed to being a public good, leading to unequal education opportunities for those who can afford good quality education and those who cannot. This has in turn been attributed to the government's failure to adequately fund public education. The meagre allocation combined with rapidly growing population means there is a growing demand for the private sector to come in to the picture to provide the service.

Ghana

The emergence of privatisation in education in Ghana can be attributed to the increased pressure on governments to fully achieve the Millennium Development Goals (MDGs) on education and Education for All targets by 2015. The shortcomings in achieving these goals have prompted private actors to step in and fill gaps on the provision of education (see case study 1 for an illustration of a 'low-fee' private school chain). Private schools in Ghana are predominantly located in urban and peri-urban areas, since it is not as profitable to invest in rural areas. There were more private schools (1317) in the Greater Accra region than public schools (800) in the 2014/2015 academic year. The national average of enrolment in private schools was 25.3% in 2014/15 academic year. The major effects of the growing privatisation in education are the creation of inequalities and discrimination in the Ghanaian society with public education becoming more and more stigmatised. In addition, the regulation of private school providers is not effective, for instance, the majority of teachers in private schools are untrained (only 8.1% were trained, in comparison to 75% in the public sector (EMIS 2014/15) contrary to the legal requirement in Section 23(b) of the Education Act 2008 (Act778). Many private school teachers are poorly remunerated, taking advantage of their low qualifications, in order to maximize profit (Riep, 2015). Finally, there is insufficient enforcement of regulation amongst private schools. The Ghanaian Ministry of Education (MoE) notes "evidence available indicates that once registration is granted, the proprietors of private schools make supervision difficult and information received from most of the schools tend to be unreliable".[8] This evidence was all confirmed by the Committee on

8. Education Sector Review Final Team Synthesis Report, 2002.

the Rights of the Child (CRC), who have expressed concerns about: the rapid development of private education without the necessary supervision regarding the conditions of enrolment; the quality of education provided, and the transparency and lack of efficiency in the management of education resources. The CRC body recommended that governments first assess and address the consequences of the rapid development of private education, recognising its impact on the full realization of children's right to education. And second ensure the effective and efficient regulation and monitoring of private education providers.(CRC/C/GHA/CO/3-5, para. 57 – 58)

A Parallel Report[9] to the Pre-sessional Working Group of the Committee of the Right of the Child (CRC) highlighted the main concerns in this area:[10]

1. The deliberate favouritism shown by the Ghanaian authorities for private education over the last 50 years.
2. The failure of the Ghanaian authorities to provide the necessary infrastructure and human resources to support the rapid increase in enrolment which followed the implementation of the Free Compulsory Universal Basic Education policy.
3. The fact that most students who progress from basic schools/Junior High schools to Secondary Schools are from the private schools.
4. An increase in inequalities in the education system.
5. The lack of data and transparency on the fast-paced privatization of the education system, in particular with respect to Low Cost Private Schools (LCPS), and the negative impact this has on children's right to education.

Case study 1. Omega schools, a 'low-fee' private school chain

Omega Schools operate on a "Pay As You Learn" system, in which students pay ₵1.50 (about US$0.65) per day for classroom services. Income generated from daily tuition fees is supposed to cover the operational costs of each school, including teacher salaries and other material inputs, whilst also turning up a surplus. Profits are then used to finance the construction of new schools in the franchise and/or provide capital return to company shareholders. In 2012, Pearson, the largest multinational education corporation in the world, became a private equity investor and shareholder of Omega Schools. Whilst the joint venture between Pearson and Omega Schools has been advertised as an altruistic initiative intended to help achieve "Education for All" by expanding access to education among the most poor and marginalized students, it also - and more accurately, represents a global business strategy to grow markets and capital accumulation from the provision of "low-fee" private schooling services for the poor.

Omega Schools' focus on market-based returns on investment shapes the modus operandi of a service delivery model that can have exploitative effects on teachers and students. A principal strategy for cutting-costs and increasing profit-margins, for example, has been to employ unqualified teachers and pay them severely low wages.

The research findings suggest that they do not bring out-of-school children into school, primarily because the daily fee payment system is not "low-fee" or "affordable" for the most economically disadvantaged in Ghana. User fees charged by Omega in relation to household income suggest these students would have to expend approximately 25–40% of their income to access these services.

Source: Riep, 2015, Omega Schools Franchise in Ghana: A case of "low-fee" private education for the poor or for-profiteering?

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9. This parallel report was submitted by the Ghana National Education Campaign Coalition (GNECC), Global Initiative for Economic Social and Cultural Rights (GI-ESCR) with support of the African Network Campaign on Education for ALL, Privatisation in Education Research Initiative, Right to Education Project, Global Campaign for Education and Education International in 2014 following concerns in the education sector in Ghana.
10. The Parallel Report (2014) submitted by the Ghana National Education Campaign Coalition and the Global Initiative on Economic Social and Cultural Rights (GI-ESCR) to the Committee on the Rights of the Child. Right to Education.

Kenya

Private schools in Kenya have increased from 2% of all primary schools in 1998 to 30% in 2013 (Kenya economic surveys, 2002-2014), 11% of students are currently enrolled in private institutions. Private schools are predominantly located in urban and peri-urban areas, since it is not as profitable to invest in rural areas. In urban areas such as Nairobi, Eldoret and Mombasa, more than 50% of children attend so called “low-fee” private schools (APHRC, 2013) such as Bridge International Academies (see case study 2). The regulation of private school providers is not effective and international human rights bodies have recommended to prioritise free primary quality education at public schools over private schools and informal low cost schools and to regulate and monitor the quality of education provided by private informal schools (CRC/C/KEN/CO/3-5, paras. 56 – 57 2 Feb 2016).

The Committee on Economic, Social and Cultural Rights (CESCR) on the 4th of March 2016 published Concluding Observations (OHCHR, 2016) based on the latest periodic reports submitted by the Government of Kenya. Regarding the right to education, the CESCR expressed its concern that: “the state party has not dedicated sufficient resources to finance school facilities and qualified teachers, to ensure effective enjoyment of the right to free primary education for all”. It further took issue with the fact that “inadequacies in the public schooling system have led to the proliferation of so-called ‘low-cost private schools’ and sub-standard schools funded by development aid which have led to segregation or discriminatory access to education particularly for disadvantaged and marginalised children, including children living in informal settlements and arid and semi-arid areas”.

In addition, the Committee further urged the state to take all necessary measures to strengthen its public education sector. The state was advised to increase the budgetary allocation to primary education; improve facilities; build more public schools to serve informal settlements; reduce the high pupil-teacher ratio seen in most public schools by employing more teachers; take all necessary measures to improve the access to and quality of primary education for all without hidden costs; and ensure that provision of quality, universal and free education firmly remains in the state’s control. Furthermore, the state was advised to regulate the education sector and to ensure that all private education providers comply with human rights standards and the laws of the land.[11]

The emergence of ‘Low-Fee’ Private Schools in developing countries is seen as a result of both the government’s failure to provide sufficient school places (more applicants than places) and because existing public education can be poor quality (Heyneman and Stern 2013).

Students in Mukuru slum, Nairobi, Kenya.

PHOTO: MARIA RON BALSERA/ ACTIONAID

11. EI and KNUT (2016) Bridge vs Reality: A Study of Bridge International Academies’s for-profit schooling in Kenya.

Case study 2. What are Bridge International Academies?

Bridge International Academy (BIA) is a large-scale network of private pre-primary and primary schools claiming to deliver "quality affordable education to underserved families and children".[12] It operates over 500 schools in India, Kenya, Liberia, Nigeria, and Uganda, with ambitions to reach 10 million pupils by 2025.[13] It has received investments from major international investors including the Chan-Zuckerberg Initiative, the Omidyar Network, DFID, USAID, the World Bank, Pearson, and Bill Gates,[14] for a total amount estimated to be over 100 million US dollars.[15] It uses what it calls a "school in a box" model, employing a highly-standardised approach to education. At BIA, every school looks the same, the material used is the same in each classroom, and most importantly, the lessons are the same across all the academies of the same country. BIA uses a system of scripted lessons, and its teachers – who are mostly secondary school leavers without formal teaching qualifications – receive lesson plans on an e-tablet, which they have to follow word by word.[16]

Evidence from various sources, including the United Nations (UN), a United Kingdom (UK) parliamentary enquiry, independent research reports, and independent media reports, has confirmed these concerns and raised the alarm about the serious gap between the promises of BIA and the reality of their practice, and pointed to other serious challenges.

Key evidence:

1. Independent research shows BIA's fees and practices exclude the poor and marginalised;
2. Documents from the Ministries of Education in Kenya and Uganda demonstrate that BIA has repeatedly failed to respect the rule of law, including minimum educational standards, over several years;
3. Documents from BIA show poor labour conditions;
4. Media reports cite concerns about freedom of expression and lack of transparency;
5. The United Kingdom (UK) Parliament has raised serious questions about BIA's relationships with governments, transparency, and sustainability, as well as the absence of valid evidence of BIA's positive impact;
6. The UN and the African Commission on Human and Peoples' Rights statements raise concerns about negative impacts on education quality, equity and social segregation and stratification.

Source: Civil society call on investors to cease support to Bridge International Academies http://globalinitiative-escr.org/174-organisations-call-investors-to-cease-support-to-bridge-international-academies/

12. See http://www.bridgeinternationalacademies.com/about/what-we-do/.
13. See http://www.bridgeinternationalacademies.com/company/mission/.
14. See http://www.bridgeinternationalacademies.com/company/investors/.
15. How an anthropologist raised $100M from the likes of Gates, Zuckerberg http://www.pressreader.com/usa/orlando-sentinel/20151025/282681866114413.
16. *Bridge Vs Reality: a Study of Bridge International Academies' for-profit schooling in Kenya*, available at: http://bit.ly/2h1Rml9.

Uganda

Private schools in Uganda are also predominantly located in urban areas, since it is not as profitable to invest in rural areas. At national level, 13% of the students are enrolled in private institutions. In Nebbi, (81%), of children in the sample attend public schools although there are some (19%) who attend private schools, mainly in the urban areas. These public schools do not receive adequate government support and Nebbi District has continued to underperform in its Primary Leaving Examination, with only 2.3% of pupils having scored first grade in the year 2013.[17]

Students in Nebbi, Uganda.
PHOTO: MARIA RON BALSERA/ACTIONAID

There is a growing divide between the richest and the poorest sectors of society in Uganda, which is exemplified by differences between rural and urban areas[18]. The increasing social stratification of education is entrenching these inequalities. The poorest 20% of families primary school net attendance ratio for period 2008-2012 was significantly lower (73.2%) than the richest 20% - at 86.9%.[19] This growing social segregation is a concern for the UN Committee on Economic Social and Cultural Rights. In the review of Uganda's performance, the CESCR: "expresses concern at the: (a) Widening of the gap in access to quality education resulting from the increase in the provision of private education … disproportionately affecting girls and children of low-income families". The CESCR recommended that the government of Uganda to "allocate sufficient resources to the education sector with a view to improving infrastructure of schools including sanitation, working conditions of teachers, and teaching materials; Strengthen regulations and expand monitoring and oversight mechanisms for private education institutions".[20]

Pakistan

Children have limited access to primary school in Pakistan. This makes it challenging for children to make progress in secondary and higher education. Whilst there is a huge gap between the enrolment rates of children from richer families and poorer families, it is striking that, at 67% and 43% respectively (based on 2013 DHS figures), enrolment is poor across the board. Pakistan too has experienced unprecedented growth in the number of private schools, with 24% of students enrolled in private schools across the country (ASER, 2015). At present, the private school system is largely composed of institutions that are for-profit, fee-based, unregulated in practice, and which lack direct government support. The perception of these schools amongst the parents is that they have better student learning than their public school counterparts and teachers perform better, although teachers are paid less and are often less educated than their counterparts in government schools. Their higher performance is partly explained by the composition of students coming from families with higher socioeconomic status, who tend to perform better anywhere, as well as by often lower teacher to student ratios, teaching to the test techniques, etc. The quality of these schools is also in question due to the lack of effective regulation by the government.

The majority of the children, living mainly in rural and semi-urban areas and belonging to the low income families, attend public schools which offer free education. However, these schools are characterized by poor quality of education due to lack of physical facilities, shortage or absence of teachers, and non-availability of suitable learning

17. Nebbi District Development Plan 2015-2020, p. 82-83. Retrieved from http://nebbi.go.ug/download/Development%20Plan/NEBBI%20FINAL%20REPORT.pdf.
18. In 2012/2013 the Household average nominal and real monthly household income were 325,000 and 163,000 respectively in rural areas, whereas these incomes were 776,000 and 389,000 respectively in urban areas.
19. See https://www.unicef.org/infobycountry/uganda_statistics.html.
20. CESCR Concluding observations: Uganda, E/C.12/UGA/CO /1, para. 36 (24 June 2015) http://bit.ly/1BK6OrO.

materials (EFA review, 2015). The increasing social stratification of education is entrenching these inequalities, depriving the poorest sectors of society of an opportunity to escape poverty, violating their right to education. The UN CESCR has voiced concerns at the low quality of schools, the high number of out of school children and the social segregation caused by growing privatisation. It has reminded Pakistan that before starting a privatisation process, a thorough human rights impact assessment would be necessary to live up to their legal obligation to progressively realize the right to education.

The CESCR has recommended the government of Pakistan to "(a) Carry out an assessment of the impact of public-private partnership initiatives based on a human rights perspective and the effectiveness of low-fee private schools in meeting the State party's obligation under the Covenant; (b)Strengthen the regulations on these schools and ensure their strict enforcement; (c) Improve the quality of education provided by these schools; (d)Ensure that no children drop out of school for not being able to pay the non-fee expenses; (e) Progressively eliminate social segregation in the education system by ensuring an education of equal quality to all children in all public and private schools".[21]

Students in Thatta, Sindh, Pakistan.
PHOTO: ACTIONAID PAKISTAN

Case study 3. Pakistan's LFPS and vouchers

A fast growing and highly segmented private schools' market has become a fact of life in Pakistan. The advocates of this trend see these schools, especially the low cost private schools (LCPS), as a promising development. The number of LCPS has registered a phenomenal increase in the past two decades or so and with over 40% of all enrolments in private schools, this sector has become too big to be ignored.

As part of its continuation of support to the Punjab's Education Sector Programme, which includes sector-wide reforms such as improving the access and quality of education, the UK Department for International Development (DFID) plans to follow up by allocating £10 million ($16.2 million) to provide access to finance for potential entrepreneurs in the LCPS sector. In addition to these funds DFID will provide up to £72.5 million to Punjab Education Foundation to fund its existing programs to support the LCPS, of which £43.4 million will be used to expand the Foundation's tuition replacement vouchers program, which selected students can use to pay for private school fees.

Could tuition replacement vouchers be regarded as instruments of equity? They are not universally available to all children, reaching a very small fraction of the qualifying population. Also, their funding are completely dependent, in the case of Punjab, on Bank and DFID funding, and, therefore, unsustainable. Supporting schools that would charge fees at the point of service runs counter to the constitutional promise made by the state, unless we could somehow universalise vouchers, which will be nigh impossible due to limited resources and a highly segmented market place.

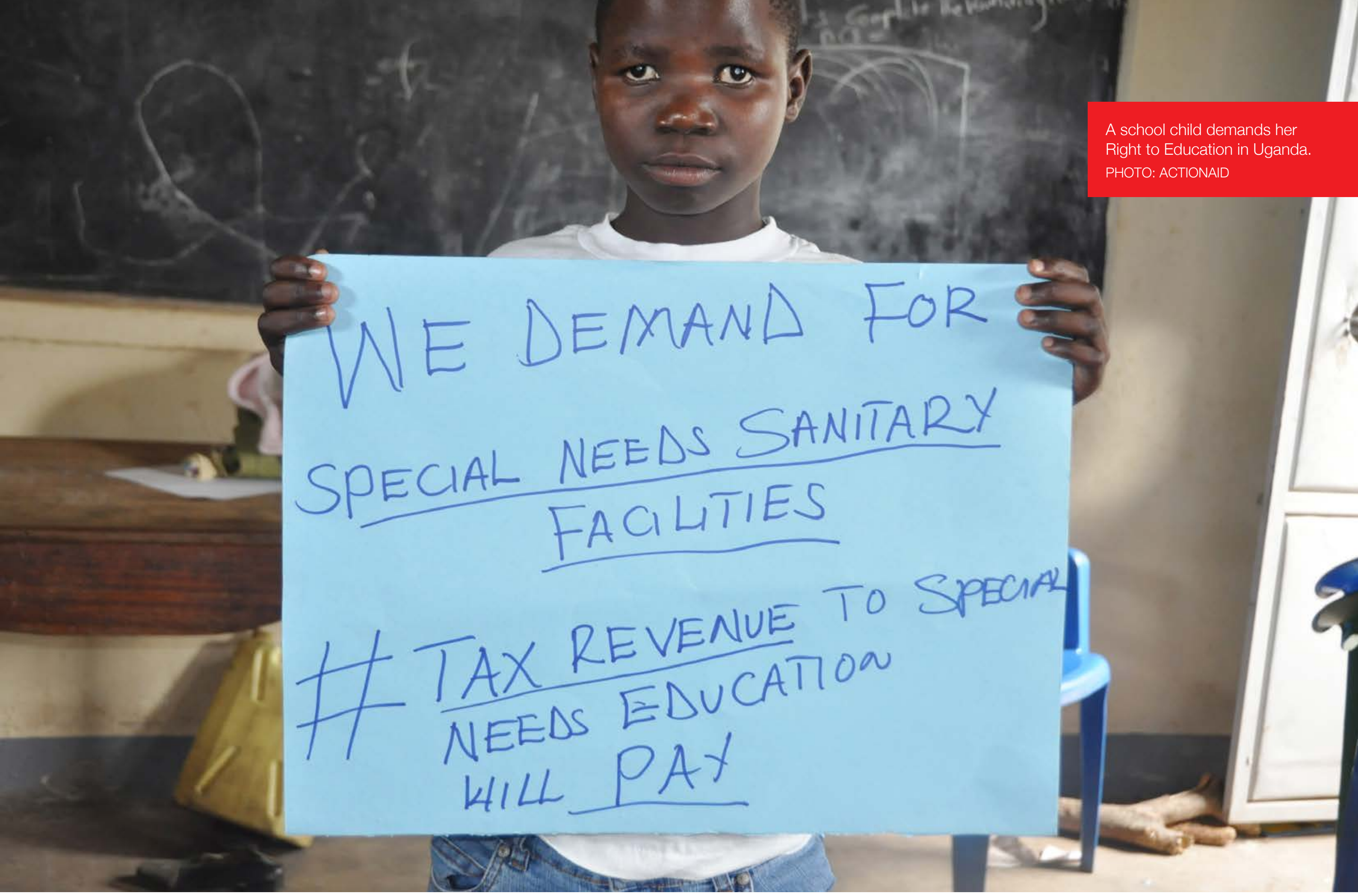
The inequities manifested at the level of schools are likely to be exacerbated by the ongoing privatisation of higher education. In the conflict-affected provinces, these inequities have already reached a tipping point and are leading to instabilities and violence. The LCPS are unlikely to mitigate the sense of social and economic deprivation exists in their catchment communities.

Source: http://www.brettonwoodsproject.org/2013/12/world-bank-dfid-support-low-cost-private-schools-undermining-equity-education/

21. CESCR Concluding observations: Pakistan, E/C.12/PAK/CO/1, para. 82 (23June 2017) http://bit.ly/2upyfoP.

Our research found that many families are sending their children to religious seminaries or Madrasas. In fact, there seems to be a correlation. Those families with higher socioeconomic status are more likely to send their children to a private school, and those families with lower economic status are more likely to send their children to religious schools. A feeling of disenchantment with public education is common across families' status, since it is perceived as lower quality than private schools. The fact that public education is not fulfilling its role is leading to this growing divide, entrenching ethnic and religious lines, as well as socioeconomic inequalities.

School children at the Konkon School, Ghana.
PHOTO: MEREDITH SLATER/ACTIONAID



A school child demands her Right to Education in Uganda.
PHOTO: ACTIONAID

2. Findings

This research aims to shed light on how much families pay for education in these four countries and how these direct and indirect fees could be eliminated to enable access to education. The data collected through the household surveys, the analysis of which was validated through focus group discussions, clearly signals that education is not free at primary level, not even in public or government schools, in Ghana, Kenya or Uganda. There is a myriad of fees that hinder access to economically disadvantaged children, the most commonly cited ones during the surveys were: examination fees, development levy, school reports, parent-teacher association fees and uniform fees. There were also other fees such as meals, excursion or sport fees, teacher motivation fees, text-books and school supplies. Most of these fees were compulsory and the children whose families did not pay in time were often sent back home, even in government or public schools, which seem to constitute a violation of their right to education.

The locations selected for the sampling were Amasaman (Ga West) in Ghana; Kuria (Migori County) in Kenya; Nebbi (West Nile) in Uganda; and Thatta (Sindh province) in Pakistan. They all have in common their dependence on informal employment and agriculture as well as high levels of poverty. The majority of the households interviewed struggled to make ends meet and education fees added to this burden.

Ghana

Despite the Free Universal Basic Education (FCUBE) Policy; a constitutional provision that guarantees free compulsory universal basic education and the right of children to education and other rights; the ratification of the ICESCR and many other such international and regional covenants, our research shows that education is not free. In our sample, the reported average cost of sending a child to public school was 811.55 GH¢ ($185) per year, whereas sending their child to a private school amounts to 2028.49 GH¢ ($462) per year, so two and a half times the cost of public school (see table 3 for details). According to the Ghana Living Standard Survey Round 6 (GLSS6), the annual average household income across Ghana is GH¢16,645 ($3,787), the cost of sending a child to public school would require 4.87% of the household income, whereas sending a child to private school would require 12.18%. With a fertility rate of 4.2 children (WB data base), sending four children to school would amount to 19.48% of the household income in the case of public schools, and 48.72% in the case of private schools. These costs have led to 18% of the 150 respondents in the survey sample reporting having children out of school, with the main reason being lack of money for school fees (63%). Even if the cost was a hindrance, education was still a priority for these families and 81.5% said they would send their children to school if there was a reduction of school costs or a bursary. The cost of education is partly behind the high dropout rates and low completion rates of 36.4% and 67.94% at the senior and junior high schools respectively. But there is also a growing perception of declining quality in public schools often expressed as "poor management" or "lack of supervision."

The main reason behind FCUBE not working as it should is the lack of adequate financing, necessary infrastructure and human resources to support the rapid increase in enrolment which followed its implementation. The Government's funding for education as a percentage of total expenditure has been dwindling. In 2012 the Government allocated 27.2% of its budget to education. In 2015 this declined to 17.8% and in 2016 the allocation further declined to 13.5% based on the provisional 2017 national budget expenditure outturns. Also, through its own pronouncements and policies, there are indications of an increasing preference for commercial private provisioning of education.[22] The increasing pace of privatisation of education in Ghana can be seen in the numbers; between 2001 and 2014/15, private education in terms of number of schools as a ratio to public schools has grown from a rate of three (3) times in 2001 to 8 times more in 2015.[23] This trend partly supported by the government is widening the inequality gap as richer people get better access and quality education based on purchasing power. The underlying assumption of the increasing pace of privatisation of education has been that, parents will pull all stops to finance the education of their children, but for the majority of poor parents, this option is non-existent, which leads to violations of the right to education.

Students in Amasaman, Ghana.
PHOTO: MARIA RON BALSERA/ ACTIONAID

22. Ghana Education Strategic Plan (2010-2020), Ghana Education Service.
23. Education Management Information System (EMIS) data, Ghana Education Service (2001-2015).

Table 4: Education Fees and Levies covered by parents in Amasaman

	Public school		Private school		Total	
Item	Number	Average (GH¢)	Number	Average	Number	Average (GH¢)
Contribution to parent/teacher association or equivalent	48	59.32	75	109.36	123	84.12
Uniform and sports clothes	48	32.84	75	96.41	123	45.38
Text-Books and school supplies	48	38.14	72	59.66	120	40.92
Games or toys requested by the school	37	10.07	41	33.81	78	19.36
Transportation to and from the school	14	97.35	58	158.96	72	101.18
Food/meals/snacks	18	100.70	68	124.09	86	109.22
Mattress/bedding/blanket	0	0.00	12	17.38	12	17.38
Mandatory extra classes	28	39.71	69	75.34	97	45.82
School trips/excursions	17	38.39	42	109.30	59	55.04
School reports	31	12.39	67	25.14	98	16.33
Sports fees	42	9.01	68	15.37	110	10.01
Culture fees	29	5.99	44	11.83	73	8.91
Examination fees	48	15.67	75	45.79	123	24.80
End of month exam fees	0	0.00	17	15.91	17	15.91
ICT Fees	45	14.02	70	51.04	115	18.74
Admission	23	21.72	59	42.11	82	25.99
Medical fees	11	14.73	48	58.33	59	39.76
Facility user fees (e.g. desks, or other classroom equipment)	39	140.61	71	241.72	110	168.07
Toiletries (Vaseline, Bath Soap, Toilet Paper, Tissues)	13	3.17	34	11.97	47	6.41
Stationery (Crayons, Message Books, Glue, Scissors, Flip Files)	18	6.85	57	37.82	75	11.82
Development levy	48	14.11	73	103.97	121	59.77
Graduation/end of year party fees	12	17.08	64	75.07	76	39.50
Extra lessons or Tutoring outside of school	0	0.00	27	68.36	27	68.36
Teacher motivation fees	47	15.97	31	57.29	78	24.82
Monetary and non-monetary gifts to the teacher	3	103.71	17	382.46	20	118.32
None of these items	0	0	0	0	0	0
Other (specify)	0	0	0	0	0	0
TOTAL		811.55		2028.49		1415.02

Case study 4. Our research in action

Janet Mumuni is a single woman with three daughters (aged 18, 16 and 12), living in Achiaman in GA West in Ghana. She sells charcoal to earn an income. For every ten bags she sells she earns 600 cedis (£110).

"My firstborn did not complete her basic education and is now training to become a seamstress. My second child, who has now completed her basic education, also stands the risk of dropping out at that level due to financial difficulties. My last child is currently in grade six. All my children attended public schools."

Janet Mumuni.
PHOTO: ACTIONAID

As part of this project, Janet attended awareness-raising on Promoting Rights in School. She told us that even though her daughters go to public schools which are supposed to be free, she pays 280 cedis (£51) for Parent Teacher Association (PTA) fees, the average cost of a uniform for is 70 cedis (£13) and there are other costs such as exam fees, stationery, mandatory extra tuition fees, sports and excursion fees. Janet always struggles to pay these, so her children are often sent home and are only allowed to attend classes after pleading with the headmaster. In one of the meetings facilitated by our project, Janet challenged her daughter's school PTA when they claimed that pupils were not being sent home for not paying extra fees. These discussions are essential to increase transparency and accountability in schools and for parents and teachers to work together to identify funding gaps so they can be reported to education officials. Our project facilitates these meetings, helps draft and review school improvement plans and follows them up until education officials commit to making improvements.

The indirect fees are the result of inadequate financing for education that followed the rapid increase in enrolment after education was made free and compulsory in Ghana in 1987. Schools do not receive enough government funding to operate so they ask parents for the extra funds - a violation of the right to free education. These costs are partly behind the estimated 429,000 primary school aged children out-of-school in Ghana - representing 11% of the age group in 2014.[1] It is estimated that Ghana gives away $1.2 billion[2] annually in tax incentives to corporations. If that money was invested in education, families like Janet's could send their children to school without worrying about them being sent home.

"Although I never had the opportunity to be educated, I am very passionate about education and wish all my children would be well-educated so they can have a good standing in society to end my suffering."

ActionAid is using stories collected from women like Janet as evidence of the gaps in education financing and how it prevents children from reaching their educational potential – at local, national and international levels.

24. UNESCO
25. 2014

Kenya

The study in Kuria, Kenya, where 191 households were interviewed, painted a very similar picture, with families paying an average of Kshs. 1,655 ($16) per term per child in public schools and Kshs. 4,834 ($48) per term per child in private schools. According to the sampled respondents the most common school related fees charged in public schools were identified as examination fees, admission and uniform, and sports fees, in this order. In private primary school the charges included: examination fees, uniform and sports clothes, and admissions. Admission fees are compulsory according 100% of respondents; only 78.8% reported Parent-Teacher Association (PTA) fee to be compulsory. Despite abolition of exam fees, 90.9% reported that exam fees are compulsory.

These fees limit children's right to free basic education as non-payment often leads to children being sent away. The Basic Education Act 2013 stipulates that no tuition or admission fees may be paid, however it seems that the schools avoid infringing the law by charging fees for other items not expressly forbidden by this Act such as uniforms and sport clothes, sport fees, exam fees or PTA contributions. These costs limit the access to education for those economically disadvantaged. This means in poorer areas, many miss out. For example, in East Kuria constituency 24% of the population has no formal education (four points above the county average) and only 12% has a secondary level of education or above (Ngugi, 2013). The Nyanza region, where Migori County sits, has a fertility rate of 4.5, moreover, those with no education have a fertility rate of 6.5. In terms of wealth, Nyanza region has 16.6% in the lowest quintile, 31.2% in the second lowest quintile, 23.8% in the third lowest quintile, 17.5% in the fourth lowest quintile and 10.9% in the highest quintile (Kenya National Bureau of Statistics, (KNBS) 2015: 18). Therefore, school fees are likely to be barriers to education for a population with high levels of poverty. Data from the latest household survey in Kenya (KNBS, 2015) shows that half of the households in Kenya earn KSh. 7,000 ($70) per month or less, so paying the average cost of education in public school for only one child would require 5.9% of the household income whereas it would require 17.3% of the household income to send them to private schools. With a fertility rate between 4.5 and 6.5, just sending four children to school would require 23.6% of the household income for public schools and 69.2% of the household income for private schools, forcing families to prioritise among other pressing needs and very often, among members of the family, with boys often being preferred over girls (Ashley et al., 2014).

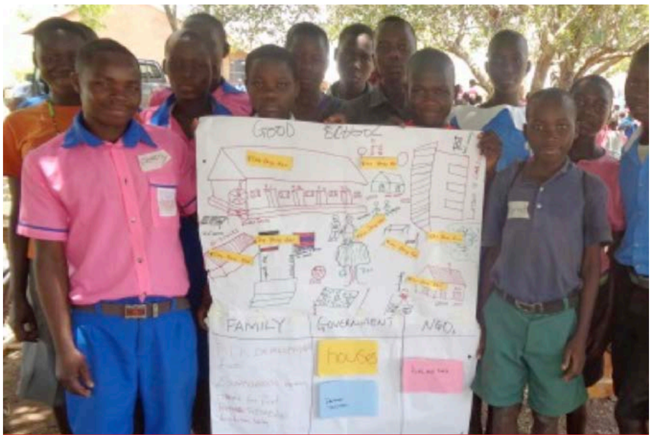
The study identified several reasons attributed to children of school-going age not being in school. For example, 20.4% of respondents said financial constraints was the main factor for parents not sending their children to school (as they could not pay the school related fees (uniforms, feeding etc.)) and 14.6% of respondents said tuition fees were the main factor. This finding reinforces the urgent need for increased allocation of adequate resources for the effective implementation of free basic primary education to benefit majority of children especially from poor families. These costs that families have to bear are the result of lack of adequate financing, not only in terms of the budget allocation being insufficient, but also because of the lack of sensitivity and scrutiny in this allocation which can lead to the misuse of funds. For example, the project community partners in Kuria, supported by ActionAid Kenya, conducted a survey on the utilization of free primary education in 17 Primary Schools in Kuria. The findings indicated that the funds, as released by the national government, were insufficient in meeting the needs of the respective schools. Furthermore, the funds are normally released late and therefore do not meet the needs when required. In some instances, the funds are utilised to solve the most pressing needs for the schools and not for the purpose for which the allocation was done. Subsequently, most heads of schools are not comfortable to share how the funds are utilised particularly with parents, Board of management and other education stakeholders.

School children at the Konkon School, Ghana.
PHOTO: MEREDITH SLATER/ACTIONAID

Uganda

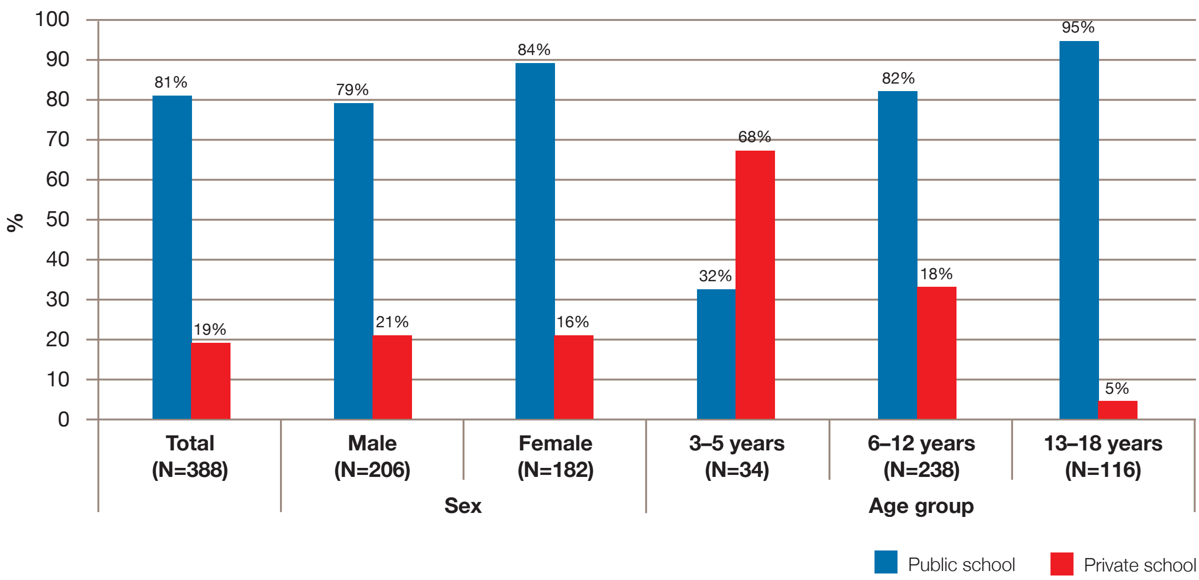
In Uganda, the UPE guidelines of 2008 abolished tuition fees for all children, and the government of Uganda pays capitation grants of UGX 10,000/= ($2.78) per child per year. In addition, Universal secondary education (USE) has been introduced in grant aided schools and some selected private schools on a private public partnership to ensure that children access free education. However, the grants provided by government in both the UPE and the USE have proved to be inadequate.

In our sample in Nebbi (West Nile), parents make both voluntary and compulsory payments to supplement the efforts of the government in schools through development funds and other fees averaging to a total of UGX 125,357 ($34.82) per year per child in public schools. The consequences of not making those contributions often range from sending the children back home, to not being allowed to sit for exams, confrontation and coercion of parents by the school management or PTA, thereby denying them access to free and compulsory education. Those families who sent some of their children to private schools (with a preference over boys as can be seen in Fig. 5) had to pay UGX 643,460 ($178.74) per year, which is over five times the fees for public schools, making them unaffordable for most families (see table 4 for more details). With West Nile region having an average real income of UGX 1,860,000 ($516.69) per year (Uganda Bureau of Statistics (UBOS), 2014: 97) and with a fertility rate of 6.9 (UBOS, 2014: 140), if five of their children were in school they would have to pay UGX 626,785 ($174.2) in public schools, so 33.7% of the household income, whereas in the case of private schools, this amount would be UGX 3,217,300 ($894.19), representing 173% of the household income, making them completely unaffordable. According to the household survey we did in Nebbi (West Nile) 82% of the 6-12 year old children and 95% of those aged between 12 and 18 of the respondents attend government public schools (see Fig. 5).



Students in Nebbi, Uganda discussing who should pay for what in school.
PHOTO: ACTIONAID UGANDA

Figure 5: Distribution of pupils in public and private education by sex and age



Nebbi District is the 6th poorest district in Uganda, out of 56, with a human poverty index of 43.4.[26] The population of Nebbi district is 396,794, with children under 15 years constituting 46.4% of the population (2014 Population and housing census). The district fertility rate is estimated at 7.9 children per woman. Out of the total 193 primary schools, 79% are government-owned. Private and community schools constitute 14% while NFE Centres are 7%. The number of permanent classrooms increased from 1,235 in 2010 to 1,455 in 2014, hence the pupil: classroom ratio improved from 88:1 in 2009 to 76:1 in 2014, although during our observations we saw some classrooms, particularly those in the lower primary years, with as many as 170 students. This is still well above the national standard of 58:1. The Pupil: textbook ratio worsened to 4:1 in 2014 compared to 3:1 in 2006, while pupil: desk ratio improved from 8:1 in 2008 to 5:1 in 2010, although during our observations we noticed that many classrooms did not have any desks for students and they had to sit on the floor.

The lack of school facilities, coupled with teacher absenteeism and lack of monitoring, are behind the low completion rate 46% in the district, with significant gender disparities: 61% for boys and 32% in the case of girls. The results in the Primary Leaving Examinations (PLE) to UNEB revealed that rural primary schools performed worse than the urban and peri-urban schools. Although there has been a steady improvement in PLE performance over the last five years, the percentage of first grade at national level was 9.4% compared to only 2.3% for Nebbi, which reveals the dire situation the district is faced with. Nonetheless, the failure rate for Nebbi district was lower than the national average, at 7.5%, compared to the national one which was as high as 11.9%. The percentage of those who did not sit for examinations in the district was at 4.7%, compared to 3.4% for the nation. However, during the FGDs with teachers, they revealed that only a very small percentage of the students enrolled to primary 1 would reach the last year of primary when they access PLE.

Girls' Forum participants in Kenya.
PHOTO: ALICE WHITBY/ACTIONAID

26. HDI Ranking by Districts, 2004 in UNDP's Uganda Human Development Report, 2005.

Table 5: Average Annual Education costs per child by item in Nebbi sample

	Public school		Private school		Total	
Item	N	Mean (Ugx)	N	Mean (Ugx)	N	Mean (Ugx)
School fees	164	63,772	65	265,106	229	120,919
Contribution to parent/teacher association or equivalent	164	19,094	27	61,185	191	25,044
Uniform and sports clothes	172	20,995	52	70,019	224	32,376
Text-Books and school supplies	50	16,932	5	22,100	55	17,402
Games or toys requested by the school	4	3,813	6	13,400	10	9,565
Transportation to and from the school	2	121,200	6	193,167	8	175,175
Food/meals/snacks	13	74,077	29	73,655	42	73,786
Mattress/bedding/blanket	1	75,000	1	85,000	2	80,000
Mandatory extra classes	46	36,509	12	35,667	58	36,334
School trips/excursions	10	65,420	16	67,750	26	66,854
School reports	223	2,803	37	4,311	260	3,017
Sports fees	9	14,443	5	13,800	14	14,213
Culture fees	2	2,045	1	2,000	3	2,030
Examination fees	248	11,046	43	57,986	291	17,982
End of month exam fees	59	14,098	6	22,500	65	14,873
ICT Fees			1	2,000	1	2,000
Admission	198	4,025	46	10,239	244	5,197
Medical fees	6	31,570	7	14,643	13	22,455
Facility user fees (e.g. desks, or other classroom equipment)	6	17,700	7	16,643	13	17,131
Toiletries (Vaseline, Bath Soap, Toilet Paper, Tissues)	20	3,430	22	9,273	42	6,490
Stationery (Crayons, Message Books, Glue, Scissors, Flip Files)	14	17,857	5	19,200	19	18,211
Development levy	234	8,154	26	42,887	260	11,628
Graduation/end of year party fees	4	28,750	22	44,909	26	42,423
Extra lessons or Tutoring outside of school	24	13,196	10	35,700	34	19,815
Teacher motivation fees	7	37,714	4	30,500	11	35,091
Monetary and non-monetary gifts to the teacher	1	5,000	4	21,001	5	17,801
None of these items	8	1,750	3	15,833	11	5,591
Other (specify)	4	14,375	2	5,500	6	11,417

Pakistan

In April 2010, the government passed the eighteenth constitutional amendment which committed Pakistan to provide free and compulsory education for all children between the ages of five and sixteen; it also gave full powers to provincial governments for education and other social subjects. Unfortunately, despite the constitutional amendments and powers to the provincial governments, more than 25 million Pakistani children between the ages of five and sixteen are out of school, with girls representing more than half (Alif Ailaan, 2014); and the education system remains alarmingly impoverished. The madrasa (religious school, such as Wifaq ul madaris)[27] sector flourishes, with no meaningful efforts made to regulate them, even when many of them propagate religious and sectarian hatred. Moreover, natural disasters have exacerbated the dismal state of education in Pakistan. Earthquakes and floods have destroyed school buildings in Balochistan, Sindh, Khyber Pakhtunkhwa (KPK) and Punjab, disrupting the education of hundreds of thousands of children.

Capacity building workshop in Thatta, Sindh, Pakistan.
PHOTO: ACTIONAID PAKISTAN

There are significant gender disparities and differences between rural and urban areas and the combined federal/provincial budgetary allocation to education is the lowest in South Asia, at 1.84% of GDP in 2014/15 and 2.17% in 2015/16 (Rs75,580 million). Constitutionally, through the article 25A, it is mandatory for Pakistan to provide all children between five and sixteen free and compulsory education; which requires reforming a system marred by teacher absenteeism, poorly maintained or "ghost schools" that exist only on paper and a curriculum that often encourages intolerance and fails to produce citizens who are competitive in the job market. The eighteenth constitutional amendment devolved legislative and executive authority over education to the provinces to make it more responsive to local needs.

The following findings resulted from the study conducted in 36 public primary schools (21 Boys & 15 Girl Schools), together with a the survey in 126 households, FGDs with pupils, teachers and parents to elicit information on the quality of education and direct observations in the district of Thatta and Sujawal (Sindh). Some of the findings of this study include: education is free in public schools of Sindh, but people's perception of education is declining due to dilapidated situation of school buildings lacking basic facilities, teachers' absenteeism, high student-teacher ratios, lack of career counselling, and community mobilization. These factors are partly behind the concerning high dropout: 65% dropout ratio at primary level and low school completion rate: only 35% at primary level. Thatta has an extremely low literacy rate 19% among women. Only 60% of the children between the 6-16 age group are enrolled, and the situation is worse for girls because among this 60% only 42% are girls whereas 58% boys (ASER Thatta, 2012), reflecting significant gender inequalities.

The public sector education system is the main provider of primary and secondary education in Sindh and in Thatta. In Thatta 96% of children are enrolled in government schools.[28] The study showed that in public schools of the districts Thatta and Sujawal, students do not pay tuition fees, school registration fees, exam fee or other related fees, which is a common practice in the other three countries in this project. However, there are fees for text books, stationary items and meals, which are considered to be the responsibility of the parents (see table 3).

27. http://www.wifaqulmadaris.org.
28. At primary level, there are 1317 boy government schools, 464 girl schools and 1381 mixed schools (ASER Thatta, 2012). There are 24 government middle schools for boys, 25 for girls and 23 mixed, and 45 government high middle schools for boys, 16 for girls and 1 mixed. Then there are 8-government boy's higher secondary and 2-schools for girls (ASER Thatta, 2012). In terms of number of children enrolled in each institution, there were 162,663 children enrolled in total, of which only 34% were girls (ASER Thatta, 2012). There were 139,624 in government primary (90,313 boys and 49,311 girls); 2988 in middle school (1,556 boys and 1,432 girls); 13,318 in high school (9,839 boys and 3,479 girls); and 6,733 in higher secondary (5,667 boys and 1,066 girls) (ASER Thatta, 2012). The drop in the number of enrolment between primary and middle can be explained by the sharp decrease in the number of middle schools in comparison to primary school, with a ratio of 1 middle school for every 44 primary schools (ASER Thatta, 2012).

There are 1,178 functional schools, which is 76.6% of the total schools in the district. According to our study, the main reasons behind non-functioning schools are poor monitoring mechanisms, a lack of human resources (teaching and non-teaching staff), lack of basic facilities, unsatisfactory building conditions, and illegal occupation of land by influential people. There is significant teacher absenteeism, with only 82% teacher attendance. The average number of students per school has significantly increased at secondary and higher secondary level.[29]

There is growing trend around private schools in Thatta and across the Sindh Province. Our study found that the number of private schools keeps increasing, largely in response to these shortcomings of the public sector schools in Pakistan. Their results tend to be better than publics sector schools, partly due to the higher socioeconomic background of the parents who can afford the fees. However, the private school's fee structure keeps increasing every year and there does not seem to be any government control and many for-profit 'low fee' schools and private tuition centres are profiting from this lax regulation and from working parents' aspirations and desperation from the apparent neglect of public schools. According to the Government data there are 94 registered schools; these belong to Agha Khan Education Services, The Citizen Foundation, Sindh Education Foundation and individuals and 15 unregistered schools mostly belong to the private individual education providers.[30] In private schools parents pay school fees, exam fees, uniform fees and other levies for other related activities (see table 3). Our survey showed that the education related fees in public schools come to 2900 Rs ($27.5), whereas private schools fees come to an average of 10,500 Rs ($99.6) per child per year, which is unaffordable for most families in Thatta and Sujawal, whose income is around Rs. 14,000 ($132.8) to Rs. 30,000 ($284.6) per month. Sending just one child to public schools would take 1.7% of the household income for those at the lower income level and 0.8% for those households with higher incomes. Sending a child to private schools would require 6.2% for those at the lowest end and 2.91% of their income for those at the highest end. With a fertility rate of 3.8 overall in Pakistan and 4.2 in rural areas (Demographic Health Survey 2012), sending 4 children to public school would require 6.9% or 3.2% for public schools, depending on the household income, and 25% or 11.6% for private schools, depending on the household income. These private schools are mostly situated in semi urban and urban areas of Sindh. Thatta and Sujawal districts have very few private schools in semi urban/ urban areas and not a single private school exist in rural areas. Private schools only exist in urban towns and not in rural areas or villages. Private schools are gradually growing in semi urban areas and the district headquarters. Every district in Sindh has administrative headquarters in semi urban and urban cities where private schools are being run by private individual owners. Most of these owners are running these schools on a commercial, for-profit basis. According to Sindh government law, private schools have to admit a quota of 10% students, offering them free and compulsory education in each of Class-I to X, including disadvantaged children of the neighbourhood or other children determined by the government. The private institutions are required to provide information pertaining to students admitted to the government and local authority. Unfortunately, according to our study, private schools are paying no any attention to this law of the government of Sindh, since their main motivation is making a profit.

The Government of Sindh Education Ministry is responsible for resource allocation to school. In Sindh, of a total provincial budget of Rs 686.18 billion (FY 2014-15), Rs 145.02 billion (21.1%) has been set aside for education, Rs 10 billion more from last year's Rs 135.55 billion (FY 2013-14). For Thatta district, for 2013-14, Rs 3.34 billion is earmarked for education, up from Rs 2.4 billion in 2012-13. The primary school expenditure gets the biggest allocation, 71.2% in this area. This figure shows 7% lower from the previous budget of district Thatta. Secondary education gets 27% of the Rs 3.34 billion. Other expenses such as curriculum and administration are apportioned 1% and 0.4% respectively. With regards to gender, much of the expenditure is spent on boys' schools, with a very small proportion allocated to girls. Amounts allocated to boys' schools and girls' schools increased by 24% and 30.8% respectively. However, the difference in the allocation is wide, contributing to one of the lowest female enrolment in the Sindh province. It is also pertinent to mention that Thatta has the worst conditions in terms of facilities as only 33% of the schools there have toilets, 17% have running water, 12% have electricity, and 37% have a boundary wall.

In summary, although there is a great disparity amongst schools in Thatta and there were some good examples of functioning public schools, our findings signal that despite education being free and compulsory in public schools, many families do not send their children to school. The reasons behind are associated to the conditions

29. http://aserpakistan.org/document/aser/2012/drc/sindh/Thatta.pdf.
30. http://www.interface.edu.pk/students/Feb-10/Sindh-unregistered-schools.asp.

in government schools, with many buildings in a dilapidated condition and closed for years. An insufficient government allocation and lack of enforcement in terms of minimum standards and regulations seem to be the root of the problem in terms of the low quality education. However, the low enrolment is also associated to socio-cultural factors such as low literacy rates sexism and religious influence. To counter the existing trend where those who can afford it move their children to private schools and many more are attracted by the free meals and other appeals from the madrasas, the government will have to do more than just increase the numbers of schools and teachers to fill the gaps of a dilapidated public education sector. Curriculum reform and investment in professional teachers are also needed and overdue.

Table 6: Average Annual Education costs per child in Thatta and Sujawal

Item	Public school	Private school
	Average (PKR)	Average (PKR)
School fees	00	700
Contribution to parent/teacher association or equivalent	00	00
Uniform and sports clothes	00	2000
Text-Books and school supplies	500	1000
Games or toys requested by the school	00	500
Transportation to and from the school	00	00
Food/meals/snacks	1800	3600
Mattress/bedding/blanket	00	00
Mandatory extra classes	00	00
School trips/excursions	00	600
School reports	00	00
Sports fees	00	00
Culture fees	00	00
Examination fees	00	300
End of month exam fees	00	00
ICT Fees	00	00
Admission	00	600
Medical fees	00	00
Facility user fees (e.g. desks, or other classroom equipment)	00	00
Toiletries (Vaseline, Bath Soap, Toilet Paper, Tissues)	00	00
Stationery (Crayons, Message Books, Glue, Scissors, Flip Files)	600	1200
Development levy	00	00
Graduation/end of year party fees	00	00
Extra lessons or Tutoring outside of school	00	00
Teacher motivation fees	00	00
Monetary and non-monetary gifts to the teacher	00	00
None of these items	00	00
Other (specify)	00	00
Total	**2900**	**10,500**

Ayeesha, one of ActionAid's sponsored children in Pakistan.
PHOTO: ACTIONAID

Conclusions

Ghana, Kenya, Uganda and Pakistan are signatories to the CRC and the International Covenant on Economic, Social and Cultural Rights (ICESCR) and have also adopted legislation to eliminate school fees at primary level: Ghana through the Free Compulsory Universal Basic Education (FCUBE) 2005 and the 2008 Education Act (Act778); in Kenya through the Basic Education Act 2013, which gives effect to the article 53 of the 2010 Constitution; in Uganda through the Universal Primary Education (UPE) in 1997 and the Article XVIII in the 1995 Constitution amended in 2005; Pakistan through the article 25A in 18th amendment of the Constitution. The elimination of school fees led to a dramatic and sudden surge in enrolment as a result: in Uganda in 1996, primary school enrolment grew from 3.4 million to 5.7 million; and in Kenya in 2003, enrolment increased from 5.9 million to 7.2 million (UNICEF).

The elimination of school fees, at least in paper, has led to high increases in enrolment, particularly in rural areas, and much progress towards gender parity, especially in the three African countries: "UPE has greatly reduced the wealth bias that had characterized access to primary education in 1992; helped to establish gender equality by increasing girls' access to primary education; and reduced the incidence of cost-related drop-outs from primary school" (Deininger, 2003: 294). However, there seems to have been a trade-off between broad access and quality improvements (Deininger, 2003), which as we have argued has been the result of the lack of adequate financing backing the abolition of school fees in the Universal Primary Education plans, since they have not been accompanied by a commensurate increase of education inputs to meet school demand. This resulted in high student-teacher ratios, due to the insufficient number of teacher, and community members having to contribute to the development of school facilities.

The data collected through the household surveys, whose analysis was validated through focus group discussions, clearly signals that education is not free at primary level, not even in public or government schools, in Ghana, Kenya or Uganda. There is a myriad of fees that hinder the access to economically disadvantaged children, the most commonly cited ones during the surveys were: examination fees, development levy, school reports, parent-teacher association fees and uniform fees. There were also other fees such as meals, excursion or sport fees, teacher motivation fees, text-books and school supplies. Most of these fees were compulsory and the children whose families did not pay in time were sent back home, even in government or public schools, which seem to constitute a violation of their right to education.

States have the obligation to provide free and compulsory education, at least at primary level. States also have the duty to take appropriate measures to ensure education is free of direct and indirect costs that could hinder the enjoyment of this right. The findings of this research signal a violation of the right to education for all those children being excluded from school due to their families' inability to pay the fees. When governments are giving away such vast sums in tax incentives and are not properly tackling tax avoidance and evasion, they cannot claim scarcity of resources to finance education, since they are not fulfilling their obligation to take appropriate measures.

In order to source the financing gap, governments need to increase the "4Ss" share, size, sensitivity and scrutiny of the budget (GCE et al 2016). The share of the budget refers to the percentage of the national budget or percentage of GDP that should be dedicated to education, the benchmark is at least 20% of the national budget or 6% of the GDP. Out of the four countries, only Ghana and Kenya reach these benchmarks, Uganda only spares 2.2% of the GDP which is 11.8% of the national budget (UNESCO, 2016:475), these figures are even lower in the case of Pakistan, whose education budget represents 2.1% of the GDP or 11.2% of the national budget (UNESCO, 2016:475).

There is a correlation between size of the budget and the domestic resource mobilisation, which is in turn intimately affected by taxation. As this report has detailed, there are hundreds of millions or in some cases billions of dollars which is being foregone via tax incentives to attract investment, even though most of that investment might have happened anyway. These costs in foregone revenue are in addition to the very large revenue losses due to tax evasion and corruption.

The sensitivity of the budget refers to the criteria followed to distribute the education budget. The Committee on Economic Social and Cultural Rights holds that primary education should be prioritised, making it compulsory, free and of good quality. Imposing fees may lead to the further exclusion of socially and culturally marginalized groups, in particular children from poor families who are unable to pay the fees and remain deprived of education" (UNESCO, 2006: 11). A case of lack of sensitivity can be found in Pakistan, where the underfunding of education is accentuated by the allocation of 75% out of the total education budget to tertiary education (Rs 56,675 million), leaving only 9.58% (Rs 7,240 million) for primary and pre-primary and 11.9% (Rs 8,999 million) for secondary education (Pakistan Federal Budget 2015/16). Budgets should be allocated following an equity criteria that avoids excluding poor and marginalised groups.

The scrutiny of the budget is related to budget transparency, accountability and participation. There is a need to increase the monitoring and accountability at every level to ensure that the budget allocation is properly targeted and arrives in full and on time and it is effectively spent. This research found that this was not the case in any of the four countries studied. It might be necessary to build capacity at every level to improve budget tracking – "the monitoring of budget disbursements and expenditure across the system to determine whether the resources allocated by the budget have been released on time and spent according to plan" (GCE, 2016: 103). This includes training parent teachers associations, head teachers, district education officers, and higher levels of both government officials but also civilians.

This report shows that Ghana, Kenya, Uganda and Pakistan are not fulfilling their obligations to provide free and compulsory education. The findings from this multi country research show that families have to pay a high percentage of the household income to send their children to school, even in primary public schools which are supposed to be free. The effects of the systematic underfunding of education are related to high direct and indirect costs and lack of resources that in turn produce low quality of education. This is a violation of the right to education, especially when governments are giving away harmful tax incentives, whose foregone revenue would be critical to mobilise the extra funds necessary to provide free and good quality education.

Moreover, the disparity of education opportunities entailed by market-based approaches disqualifies privatisation as an inclusive strategy to expand access to education. The financial gap makes public education provision underperform in terms of quality and also in terms of delivering the obligation to free and compulsory education at primary level. Therefore, it is necessary to improve the financing of public education by increasing the size, the share, the sensitivity and the scrutiny of the education budget to reach the goal of inclusive and quality education for all.

Recommendations

The Governments of Ghana, Kenya, Uganda and Pakistan should:

- **Right to education** – Guarantee the right to free quality education for all children as stipulated in their Constitutions and in the ICESCR, CRC and other international human rights treaties of which they are signatory. Primary (and progressively secondary) education must be free and compulsory, not only in law but also in reality. The government should not delegate its responsibility for ensuring the right to education to the private sector.
- **Education financing** - Increase the education budget to at least 20% of the national budget or 6% of GDP; increasing the size of the overall budget by expanding the tax base through progressive and effective taxation; increasing the sensitivity of the budget by allocating more resources to promote equity and increasing scrutiny to ensure that the budget is allocated and utilised efficiently. Stop offering excessive tax incentives for investment and governments should strengthen tax systems, including the legal and regulatory frameworks and capacities in revenue authorities.
- **Cost of education for parents** - Ensure that primary (and progressively secondary) education is free, not only in law but also in reality. This means abolishing all compulsory direct and indirect costs (e.g. enrolment and exam fees, uniforms, PTA fees, and learning materials amongst others) to parents and ensuring that the State education budget adequately covers all these costs.
- **Quality education** - Improve the quality of public schools so that parents do not feel the need to pay for private education. Allocate sufficient resources to recruiting, training and retaining qualified teachers, to providing sufficient learning materials and to improving school infrastructure such as classrooms, toilets and playgrounds.
- **Teachers** - Ensure that all children are taught by a properly trained and qualified teacher with a pupil-teacher ratio of not more than the national benchmark, investing more in female teachers, better quality training, more equitable deployment and incentives for working in remote and rural areas.
- **Regulation and monitoring of schools** - Strengthen the regulatory control of private schools, holding them to account and inspecting them regularly to ensure that they comply with national education standards. Impose sanctions if private schools do not comply with requirements relating to teacher salaries and conditions, level of fees, etc. Ensure transparency by reporting accurate and detailed data on private schools (including data on school owners, profits, categories of schools etc.).
- **Gender equity** - Take firm action to achieve gender parity and equality in education by ensuring appropriate policies are funded and implemented in order to tackle persistent barriers to girls' education, including but not limited to: gender-related school-based violence; lack of sanitation facilities; lack of female teachers and gender bias in teaching and learning materials. Engage with communities, civil society and policy-makers to shift deep-seated discrimination against girls at all levels.

Civil society organisations in Ghana, Kenya, Uganda and Pakistan should:

- **Right to education** - Raise citizens' awareness and hold the government to account for delivering the right to free, compulsory, quality education. Expose violations of the right to education arising from the privatisation of education.
- **Education financing** - Raise awareness and support citizens to advocate for the government to increase the size of the overall budget to 6% of GDP by expanding the tax base through progressive and effective taxation; increase education's share of the budget to at least 20%, increase the sensitivity of the budget by allocating more resources to promote equity and increase scrutiny to ensure that the budget is allocated and utilised efficiently.
- **Cost of education to parents** - Raise awareness and support citizens to carry out participatory budget monitoring and analysis in order to fully understand what is spent on education by government and by households and to campaign for an end to compulsory direct and indirect costs to parents for public education.
- **Quality education** – Hold government to account for providing quality education for all children, making the case for the financing of sufficient quality trained teachers, improved school infrastructure and learning materials.
- **Regulation and monitoring of schools** – Hold the government to account for ensuring that private schools are properly regulated and regularly inspected to ensure that they comply with national education standards.
- **Gender equity** – Engage with communities and policy makers to raise awareness and shift deep-seated discrimination against girls. Identify, highlight and oppose issues such as violence against girls in schools and child marriage. Promote positive alternatives of quality inclusive and equity-focused education.

International donors and philanthropic individuals and foundations should:

- **Right to education** – Enable governments to deliver the right to free, compulsory, quality education, by providing adequate and sustainable development assistance. Provide more aid to strengthen tax systems, including national revenue authorities. Ensure that they meet their extra territorial obligations and do not fund companies whose actions might lead to violations of human rights. Review and renegotiate tax treaties that are disadvantageous to developing countries, which are otherwise undermining aid efforts from the same country.
- **Education financing** – Enable governments to raise taxes in a progressive way and increase the size, share, sensitivity and scrutiny of the education budget. Pay fair taxes in the countries where they are invested. They should also support CSOs to raise awareness and support citizens to advocate for the government to increase the allocation more resources to education following an equity criteria.
- **Cost of education to parents** – Support the government to end compulsory direct and indirect costs to parents for public education.
- **Quality education** – Support the government to provide public quality education for all children, making the case for the financing of sufficient quality trained teachers, improved school infrastructure and learning materials.
- **Regulation and monitoring of schools** – Support the government to account for ensuring that private schools are properly regulated and regularly inspected to ensure that they comply with national education standards.
- **Gender equity** – Support the government and CSOs to engage with communities and policy makers to raise awareness and shift deep-seated discrimination against girls. Promote positive alternatives of quality inclusive and equity-focused education.

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Notes and reflections

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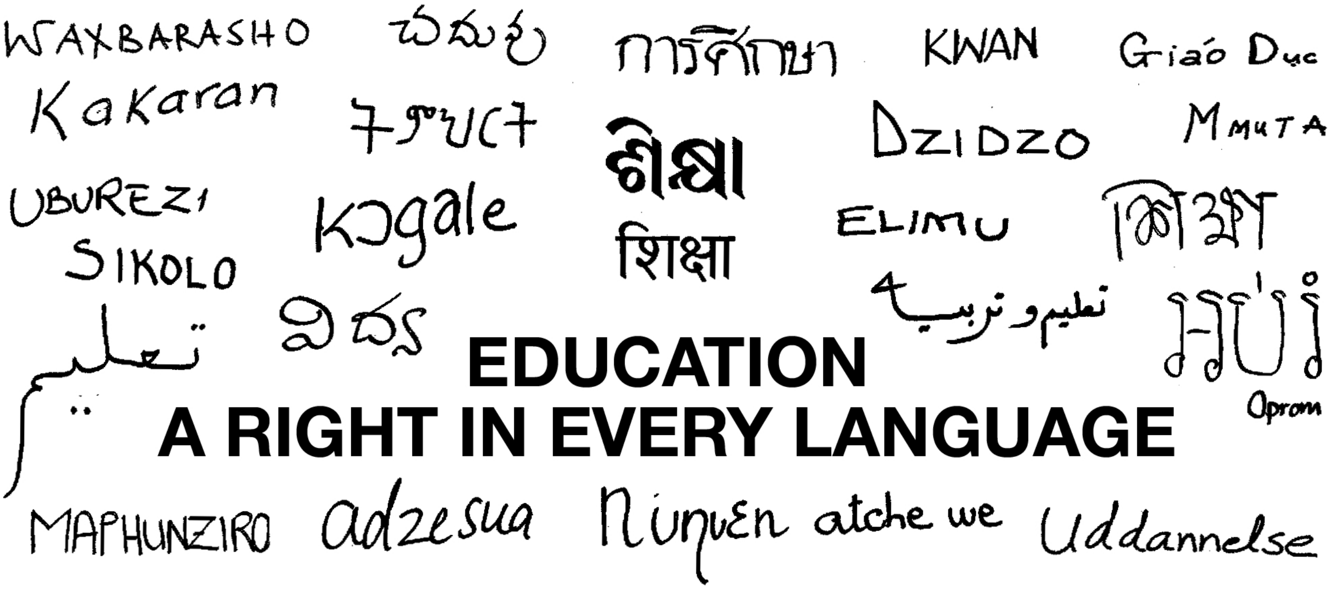

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September 2017