

**Economics & Social Rights Advocacy** (ESRA) Brief

October 2023 - Issue 15





# **Table of contents**

2. Introduction	1.	Acknowledgements	Pg	i
Information and Communication, Equal Opportunities Commission, Mr. Julius Kamya	2.	Introduction	Pg	1
Commission, Mr. Julius Kamya	3.	Q & A with the Commissioner of Education Training,		
4. Q & A with the Executive Director, Uganda National Association of the Deaf (UNAD)Mr. Robert Nkwangu		Information and Communication, Equal Opportunities		
of the Deaf (UNAD)Mr. Robert Nkwangu		Commission, Mr. Julius Kamya	Pg	2-4
5. Q & A with the Director of Basic and Secondary Education, Ministry of Education and Sports (MoES)Hajji Ismail Mulindwa	4.	$\mathbf{Q} \ \& \ \mathbf{A}$ with the Executive Director, Uganda National Association		
of Education and Sports (MoES)Hajji Ismail Mulindwa		of the Deaf (UNAD)Mr. Robert Nkwangu	Pg	5-8
6. Q & A with the District Education Officer, Buikwe District Local Government Mr. Musasizi Julius Kizito	5.	$\mathbf{Q} \ \& \ \mathbf{A} \ \text{with the Director of Basic and Secondary Education, Ministry}$		
Local Government Mr. Musasizi Julius Kizito		of Education and Sports (MoES)Hajji Ismail Mulindwa	Pg	9-11
7. Q & A with a Head Teacher of a Private Primary School in Kasangati, Wakiso District	6.	Q & A with the District Education Officer, Buikwe $\;$ District		
Kasangati, Wakiso District		Local Government Mr. Musasizi Julius Kizito	Pg	12-14
Stories from the Community members affected by the cost of education  8. Kengundo Pauline	7.	$Q \ \& \ A \ with a \ Head \ Teacher of a \ Private \ Primary \ School in$		
8. Kengundo Pauline		Kasangati, Wakiso District	Pg	15-16
9. Namyalo Shama	Sto	ries from the Community members affected by the cost of edu	ıcat	ion
10. Ssekaja Jane	8.	Kengundo Pauline	Pg	17-18
11. Nantaba Clare	9.	Namyalo Shama	Pg	19-20
12. Akwabai Joel	10.	. Ssekaja Jane	Pg	21-22
13. Nanemba Annet	11.	Nantaba Clare	Pg	23
14. Gender access to education: The impact of rising educational costs on progress in Uganda	12.	Akwabai Joel	Pg	24
costs on progress in Uganda	13.	Nanemba Annet	Pg	25-26
15. How the cost of education is perpetuating and exacerbating inequality amongst the poor	14.	Gender access to education: The impact of rising educational		
inequality amongst the poor		costs on progress in Uganda	Pg	27-31
16. Grades v Quality: How the pursuit for grades is inflencing the cost of education	15.	How the cost of education is perpetuating and exacerbating		
cost of education		inequality amongst the poor	Pg	32-35
17. The increasing cost of access to primary & secondary education:  A call for review of the government grant–aided as an arrangement for financing primary and secondary education	16.	Grades v Quality: How the pursuit for grades is inflencing the		
A call for review of the government grant–aided as an arrangement for financing primary and secondary education		cost of education	Pg	36-40
for financing primary and secondary education	17.	The increasing cost of access to primary & secondary education:		
18. The Cost of the Poor Implementation of the Student Loan Scheme		A call for review of the government grant-aided as an arrangement		
Scheme		for financing primary and secondary education	Pg	41-45
19. Progressive Taxation to Fund Public Education: The Solution	18.	The Cost of the Poor Implementation of the Student Loan		
-		Scheme	Pg	46-50
to Rising Education Costs	19.	Progressive Taxation to Fund Public Education: The Solution		
		to Rising Education Costs	Pg	51-55



# Acknowledgement

The Economic and Social Rights Advocacy (ESRA) policy brief is a bi-annual publication of the Initiative for Social and Economic Rights (ISER) whose goal is to create awareness, encourage and stimulate national debate around social and economic rights issues as well as act as a knowledge exchange platform for stakeholders and the broader Ugandan populace.

To contribute to future editions of the ESRA Brief, email the editors at info@iser-uganda.org.

ESRA Brief is also available online at www.iser-uganda.org

**Executive Director:** Angella Kasule Nabwowe

**Editors:** Musa Mugoya and Saphina Nakulima

**Editorial Support:** Jamada Musa Kalinda, Margret Nabasirye, Harriet

Rwabugahya, Nathan Ogola

Joshua Kisawuzi Photography: **Design and Layout:** Mutenga Denis



### Introduction

Uganda is currently implementing a hybrid system of delivery of education which includes; public schools, government grant-aided schools, and then purely private schools – both for and not for profit. Although the hybrid system has been credited for expanding access to education, it has also been equally criticized for the growing commercialization of education thus increasing the cost of education. This is due to the gross underfinancing of public education and weak regulation of the non-state actors in education.

This policy brief features question and answer from the Director, Basic and Secondary Education, Ministry of Education and Sports on regulation of fees: Commissioner, Education Training, Information Communication, Equal Opportunities Commission on the need for equity in education service delivery and financing; District Education Officer, Buikwe District Local Government on the adequacy of capitation grants and the Executive Director of the Uganda National Association of the Deaf with a focus on the cost of education for deaf children, and the Headteacher of undisclosed private primary school in Kasangat Wakiso district. There are also stories from different communities of Nansana Municipal Council, Kumi, and Buikwe districts on the impact of the high cost of education.

Furthermore, this brief contains articles authored by law students from Makerere University and staff from ISER on the legal and situational aspects of education in Uganda.

This policy brief therefore offers a comprehensive exploration of the multifaceted challenges and opportunities within the Ugandan education system, reflecting the perspectives of a diverse array of stakeholders and experts. It aims to provide valuable insights and recommendations for addressing critical issues in the realm of education.



The Equal Opportunities Commission has not directly been involved with the Ministry of Education and Sports on the issue of the cost of education but has had press conferences and issued press statements regarding the matter



Q & A with Mr. Julius Kamya, The Commissioner Training, of Education Information Communication - Equal Opportunities Commission

1. Describe the cost of education in Uganda using one word.

The one word I can use to describe the cost of education is **High.** The cost of education is very high and it is still increasing every day.

What is the status of funding for education for learners with special needs?

Let me focus on the learners with hearing disabilities. The education status of these learners is still faced with challenges. The government's approach today is a twin-track approach with the development world. This approach is one of inclusive education which on hearing sounds very ideal yet as a country, we are not yet there. Inclusive education is the right way but as a country, we have taken on the twin-track approach which is special needs and inclusive education. Here, you do inclusion in the mainstream schools but also have special schools in place to cater to the specific needs of these learners alone.

Learners with hearing impairments, however, have a challenge because the government cannot place teachers who are well vast with sign language in all schools. Inclusion requires the government to have facilities and teachers in all schools to cater for these learners regardless of the small numbers. Such learners are still facing the challenge of accessing education because the Universal Primary Education policy requires that you take your child to the nearest school but the facilities and services of sign language interpretation that they need are not available.



Alongside the mainstream schools, there are a few schools for the deaf for example at the primary level, we have World Primary School in Ntinda and other private initiatives so other learners have been struggling in the mainstream schools. For secondary, we have a school in Wakiso and another in Mbale. A few with hearing disabilities have broken through to the university level but the majority have not gone beyond primary and have gone into vocations like carpentry, and tailoring among others.

Another challenge faced is that persons with hearing disabilities do not speak English, they sign and when they are writing, they write the way they sign with a lot of wrong grammar. This is a significant problem especially when they are being examined for the English subject.

3. Has the Equal Opportunities Commission received any petitions related to the cost of education acting as a barrier to accessing education? If yes, what was the nature of the petition and any steps taken by the commission to address the concerns raised?

The one that I am aware of has not been reported officially. It is regarding the Mbale Community School for the Deaf where there were complaints of reverse integration. The school was originally established for deaf learners but the school administration over time decided to bring onboard hearing learners. These learners stole the show thus leaving the deaf learners to lose out because the concentration shifted to the hearing learners. The government constructed excellent facilities there and the administration together with the local authorities thought it better for the people in the area to use that school for everybody who wanted to access secondary education.

This went against the initial aim of accessing secondary education for deaf people. The Commission carried out its investigations and it is now concluding that hearing learners should be left in their separate school. Just opposite the secondary school for the deaf, there is a school for hearing learners, so the Commission's opinion is to leave the deaf learners in their



school separate where special facilities are provided. The Commission is moving for the representation of deaf persons on the school Board of Governors so that they can keep reminding the people of the interests of deaf learners and the issue will be solved amicably. The Commission has written to the Ministry of Education and Sports on what needs to be done.

The Commission has not directly been involved with the Ministry of Education and Sports on the issue of the cost of education but has had press conferences and issued press statements regarding the matter. The school I earlier mentioned in Mbale was partly established to deal with the matter of the cost of education for deaf learners. The Commission has also addressed the issue of the cost of education in one of its annual reports on equal opportunities in the country and included recommendations to the Ministry of Education and Sports, the Curriculum Development Centre, and the Uganda National Examination Board.

# 4. What should the government do to make education accessible and affordable, particularly for learners with special needs?

Because Uganda is not an island, we must not throw away the idea of inclusive education. The current twin track is still working where we have inclusive schools and special schools. The government needs to invest enough funds and other resources into these special needs schools. Studies show that disability causes poverty and poverty causes disability. Many children with disabilities hail from poor homes so it's incumbent on the government to ensure that these children access quality education so that they become productive citizens.

In the inclusive setting, the government needs to look specifically at the unique needs of these learners with special needs. The resources of these learners should be maintained to ensure that they acquire quality education. Taxpayers should be more responsible and the government should set its priorities right.



Access to quality education among learners with hearing impairment in Uganda remains a challenge. The cost of sign language interpreters in schools makes it difficult for parents and caregivers to meet the expenses



Q & A with Mr. Robert Nkwangu, Executive Director, - Uganda National Association of the Deaf (UNAD)

1. Describe the cost of education in Uganda using one word.

#### **Discriminative**

2. What is the status of education for learners with hearing disabilities in Uganda?

Access to quality education among learners with hearing impairment in Uganda remains a significant challenge. Their academic achievement in the national examination is still unsatisfactory and they continue to lag behind their non-disabled counterparts in terms of academic performance. Their dropout rate from schools is alarming. The situation has been made worse by the outbreak of the COVID-19 pandemic. During the lockdown, efforts were made by the Ministry of Education and Sports to ensure that learners study online, however, the deaf were particularly left out. Various digital learning programs conducted and resources developed are inaccessible to learners with hearing impairment.

According to the National Examination results released by the Uganda National Examination Board, no single deaf candidate was in Division One and the majority were in Division U (ungraded). This further confirms available evidence on the challenges experienced by deaf people in education which cut across teacher's capacity, parental support, child empowerment, accessible instructional materials, and community awareness.



## 3. What are the cost-related barriers that learners with hearing disability encounter in accessing education in Uganda?

In most communities in Uganda, traditionally the deaf are treated as useless people who should live on charity. Little or no investment is made to enable them to lead independent lives. Consequently, the majority have no access to mainstream social services. This results in stigma and vulnerability and the lack of self-esteem which in turn makes them feel isolated and afraid of exposing their disability.

Access to quality education among learners with hearing impairment in Uganda remains a challenge. The cost of sign language interpreters in schools makes it difficult for parents and caregivers to meet the expenses. The government has committed to the delivery of Uganda Sign Language training in Secondary schools, however, the modalities for its delivery are unknown.

Online learning has hit deaf people hard and the situation was further made worse with the covid-19 pandemic. There are limited digitally accessible materials for deaf learners. Teachers of the deaf are poorly remunerated and periodically transferred. Some of them do not even know sign language.

Although it's prudent that education is important in changing attitudes, deaf children have for long been forgotten in inclusive education systems as they are viewed as incapable of participating fully together with their non-disabled peers. Yet there are inadequate support services including inadequate teachers fluent in special education needs and negative attitudes from their peers as well as limited awareness of their education needs by their parents. Teachers who are well conversant with special needs and sign language issues are few.



4. What policy measures should the government adopt to address the cost barriers faced by learners with hearing disability in accessing quality education in Uganda?

Several policies and laws exist in Uganda to protect the rights of persons with disability. Among these is the National Policy on Disability and Persons with Disabilities Act 2020, which provide a framework for the protection and creation of equal opportunities for the participation of persons with disabilities in all spheres of socio-economic activities. The United Nations Convention on the Rights of Persons with Disabilities (UN, 2006), calls for promotion, protection, and the need to ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and to promote respect for their inherent dignity. Uganda is a signatory to the Convention. With the enactment of different laws, disability is now viewed as a human rights issue; however, despite the availability of various local and international legislations and instruments, implementation remains a problem. This has consequences for young persons with disabilities in terms of access to services and general inclusion in society.

To ensure an effective quality education for deaf persons, there is a need for and interventions. Modifications early identification in approaches, structures, and strategies to respond to the diverse needs of all children to increase their participation in learning and eliminate exclusion are important. There is also a need for intensive sensitization and awareness raising for teachers, parents, and community members on deafness-related issues. The different actors should accept, respect, and understand the education needs of deaf children and ensure that there are equal opportunities in service provision. To achieve this, there is a need to produce and disseminate information materials on deafness and education detailing issues of concern and suggested solutions; teacher and parent capacity building, child-to-child empowerment, media campaigns targeting particularly, print and electronic media to raise awareness on unique needs



of deaf people, psycho-social support to deaf children in school as well as provision of scholastic materials among others.

As such universal access entails availability of infrastructure and qualified teachers; affordability of high quality relevant and comprehensive education, and acceptability of the forms of both formal and non-formal education that should include life skills and comprehensive sexuality education. We have to acknowledge that learners have different learning needs, requiring different pedagogical styles. Therefore, alternative modes of learning must be valued and formally acknowledged.



## The cost of education in Uganda is not so high; however, it still takes a significant percentage of the majority of families' total incomes



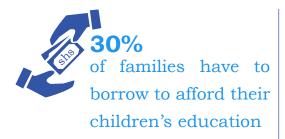
Q & A with Hajji Ismail Mulindwa, Director of Basic and Secondary Education - Ministry of **Education and Sports (MoES)** 

1. Describe the cost of education in Uganda using one word.

#### Fair

2. The UNICEF 2021/2022 Gobal Education Monitoring Report features Uganda as one of

the countries where 30% of the families have to borrow to afford their children's education, why is the cost of that education high?



The cost of education in Uganda is not so high; however, it still takes a significant percentage of the majority of families' total incomes, given the low income levels of these families.

The families borrowing to finance their children's education is also driven by other factors beyond cost. These factors include the relatively large number of school-going children in an average Ugandan family, which in some cases includes extended family members.

There is also the clamor for higher fee-paying schools that parents across the economic spectrum consider to be providing a better chance for their children to score better grades in end-of-cycle national examinations for better careers in the future. Such parents are less inclined to take their children to Government-subsidized Universal Primary Education (UPE) and Universal Secondary Education (USE) schools for primary and secondary education respectively.



3. According to UBOS National Housing Survey 2019/2020, 6 out of 10 learners drop out of school because of cost. What is the Ministry of Education doing to address the cost of education in Uganda?

The **UBOS** is more circumspect survey about the issue of education cost being responsible for school dropout. It states that



**6 out of 10** of the learners who drop out of school attribute their dropping out to education costs. In some cases, that may not be entirely true.

Nevertheless, MoES is cognizant of the role that costs play in school dropouts, and efforts are being made to address the challenge. Among these efforts is the introduction of UPE and USE in 1997 and 2007 respectively. The recent upward revision of the Government capitation grants paid to schools per learner was intended to ease the pressure on school administrators, which compels them to charge extra fees for, especially, USE learners. The Ministry is also supplying instructional materials (lower secondary curriculum textbooks) to all secondary schools so that parents are not required to buy these expensive textbooks. The Ministry is also working to gradually address the staffing gaps, which have been key cost drivers in USE schools as head teachers are compelled to hire teachers at the local level to be paid through Parents – Teachers Association (PTA) fees.

4. Ministry of Education has issued circulars before stopping schools from increasing school fees without authorization from the Ministry. How is the Ministry of Education enforcing compliance?

Compliance to set policies and guidelines, especially regarding school charges, continues to be a challenge. Nevertheless, the Ministry is constantly engaging school managers to ensure they appreciate, not only the law and policy regarding authorization to increase school fees but also the need for cost-cutting and waste in school operations.

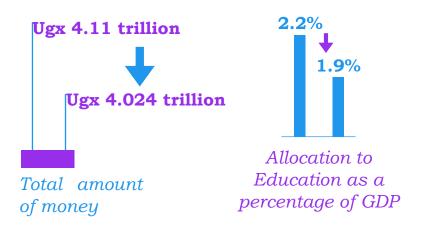


The Ministry is working on comprehensive school charges regulations, in consultation with stakeholders in the sector. When concluded, the regulations should enable the Ministry to more effectively regulate fees in all schools.

## What is your take on the 2023/2024 budget in relation to financing public education?

The financing of public education has continued to be inadequate, given the economic constraints, and in the 2023/2024 budget, we have seen a decline in both the total amount of money (from Ugx4.11trillion to Ugx 4.024 trillion) and the allocation to education as a percentage of GDP (from 2.2% to 1.9%), compared to last financial year.

### 2023/2024 budget



As a consequence of this financing decline, the plans to plug the staffing gaps, enhance salaries for non-science teachers, provide adequate instructional materials, and improve infrastructure in public schools may not be realized soon. This will further negatively impact the quality of education provision.



### **Education is Costly. While education in UPE & USE schools looks** cheaper, there are operation costs that make it expensive



Q & A with Mr. Musasizi Julius Kizito, District **Education Officer - Buikwe District Local** Government

1. Describe the cost of education in Uganda using one word.

Education is **Costly**. While education in Universal Primary Education (UPE) and Universal Secondary Education (USE) looks cheaper, there are operation costs that make

it expensive. These costs are pushed to parents. These include school feeding as the money given by the government does not cater for feeding expenses.

Although government constructs schools, the rate at which the schools need the classrooms is not at the same rate central government gives development grant to districts to renovate and expand these schools. In Buikwe here, in one financial year, the grant given can averagely cater for 6 classrooms and yet it's not adequate. This implies that schools are forced to push these development costs onto parents. If the government constructs a latrine, the assumption is that it will last for a number of years. Unfortunately, one latrine for the entire school is not adequate. For these reasons, the costs are pushed to parents making the cost of education high.

On the side of private schools, it is worse. These schools make their own fees structure and can easily increase the fees. They have so many activities like school trips, the purchase of items like school buses, and computers, all this making the cost of education expensive.



2. Does the FY 2023/2024 budget reflect the actual needs of the education sector of the district

Looking at the previous years, the resource envelope has been improving but not at the same rate as the service delivery demands. The rate at which resources are being increased by the government is not the same rate as the service delivery demands in schools. Enrollment into UPE and USE has increased especially after the pandemic, requiring additional resources. The service delivery gaps in this financial year include;

- Staffing in schools as they've put a halt on staff recruitment making the student-teacher ratio high.
- E-learning is a new initiative in the education sector. However, many schools may have a challenge purchasing computers and having no access to electricity in some areas.
- Development; Buikwe district last financial year received UGX 582.4 million, this financial year it received **UGX 355.7 million** which is less and will most certainly affect the construction of new structures in schools.
- 3. Is the current capitation grant sufficient for the district to deliver quality *public education?*

The unit cost per learner • is **UGX 20,000** per year in primary.

This unit cost per annum in government schools is still very low and yet there is an increase in commodity prices. This is why

public schools have resorted to extending these costs to parents making the cost of education high.

4. What are some of the unfunded priorities that are hindering the delivery of quality public education in Local government generally?

Teacher-to-student ratio. For example, in some of the schools, P1 class has 300 – 400 students subjected to only one teacher. Would you expect quality education? No.



Salaries of staff. Already, while the student-to-teacher ratio is very high, these teachers are paid very low salaries. The quality of education provided in such schools cannot be good.

Infrastructure is very poor. In Buikwe district, fortunately, we have donors who have provided infrastructure development to a number of schools to help improve the quality of education but the same cannot be said about the rest of other schools. School feeding. Learners are in school the whole day without feeding. The government needs to come up with a clear direction on issues to do with feeding in school.

## 5. What should government do to make education accessible and affordable for all?

There's a need to increase the capitation grant to schools otherwise the resource envelope in the financial budget is inadequate.

- Increase the number of schools in areas where schools are far away from the people. Currently, the policy is that there is one school per parish. In a sub county, there is only one-secondary school.
- Recruit more teachers in schools.
- Persons with disability need to be given adequate assistance. While the policy is now inclusive education for all, there is a need to give learners with special need more attention. There is need for additional funding so as to train teachers on how to handle such children.
- There is a big problem with teacher accommodation and government needs to increase funding in this area too.



### The cost of education in Uganda is high

### Q & A with a Head Teacher of a Private Primary School in Kasangati, Wakiso **District**

1. Describe the cost of education in Uganda using one word.

The cost of education is high. In comparison with last term where towards the end of the month 45% of parents had cleared school fees in full, only 43% of parents this term have so far cleared.

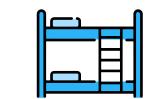
Purchasing food in the market has not made it any cheaper yet the school gives 5 meals a day for the boarding students. This becomes hard because considering that only 45% of the learners have paid fees,

we still have to provide meals to them and other expenditures e.g. electricity and internet subscription as there's projected work for classes, salaries and school maintenance, among others.

Scholastic materials are another challenge altogether. While schools can provide some of these materials, parents still find it a challenge to buy these requirements for their children. All these make the cost of education high.

2. What is the current school fees structure at your school, and could you please provide an overview of the different fees charged?

The school is only 3 years old and for this reason, has not increased its fees. The boarding section is paying UGX 1.25 million per learner per term and the day scholars are paying UGX 890,000 per learner per term.



UGX 1.25 million for boarding section per learner per term





3. In your opinion, do you consider the school fees charged by your school to be affordable for the local community? Why or why not?

In comparison with other schools, these fees are more affordable compared to what other schools in the area charge. This is because despite the increase in market prices, we have still maintained the same school fees structure and the student turnover is very low.

4. Have you experienced any case(s) of children dropping out of school due to the high costs associated with education?

Last year, we lost 15 students because the parents were complaining that they had been laid off from their jobs and could not maintain their children in our school. For this reason, these children have been put in schools that are charging less school fees although if you look at the services and skills we're giving our children, they cannot be compared to those of lower-grade schools.

What measures should be taken to make education more affordable for families, especially those facing financial challenges?

Half bursaries can be given to such children if they come forth with these challenges. While we do not give half bursaries to students since we do not have funders to support us, education can be made more affordable through this method.



### Stories from the community members affected by the cost of education

### Kengundo Pauline

My name is Kengudo Pauline. I live at Kabumbi village, West One Zone, Nansana Municipality, Wakiso district. I am a widow and a mother of 3 children. I sell second-hand clothes to earn a living. I used to rent a shop at UGX 150,000/= per month where I could sell my second-hand clothes. I have since stopped renting this space because I could not afford the rent anymore; I decided to hire some boys who help me hawk the clothes around my village in search of customers.



Kengudo Pauline is a widow and a mother of 3 children and lives in Kabumbi village, West One Zone, Nansana Municipality, Wakiso district.

In 2021, two of my children Pius and Rinah were paying **UGX 800.000/=** each as school fees at Lugazi Progressive Secondary School while Julie was paying **UGX 800,000/=** for the day section at Jet Valley Primary School. My termly school fees bill was UGX 2,400,000/=without requirements. This was heavy and costly and I could not afford it anymore.

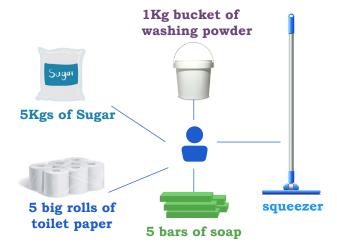
finished and Rinah ordinary level (Senior 4) but could not transition to a higher level (Senior 5) because I could not afford the financial burden. As a result, Rinah got pregnant and gave birth to a baby girl in May 2023.

Julie who is a primary seven candidate now, has not reported



back for term two because she has a school fees balance of UGX 200,000/= for term one. In addition, at Jet Valley Primary, all candidates must join the boarding section and pay **UGX 850,000/=** as school fees. On top of the school fees burden; each candidate is required to take 5kgs of sugar,

1kg bucket of washing powder, 5 bars of soap, 5 big rolls of toilet paper, and a squeezer costing around UGX 70,000/= in total. If a child does not meet any of the requirements, the cost is carried forward on the school fees for the next term.



I am worried that my daughter might not sit for her Primary Leaving Examination (PLE). The head teacher of Jet Valley Primary School called me recently that I will have to pay UGX 50,000/= as late registration fees for the Uganda National Examination Board (UNEB).

I have been getting loans from Pride Micro Finance to pay school fees for my children. Currently, I have a loan balance of UGX 1,000,000 and with this balance, I can't ask for a top-up to be able to take my daughter back to school. I want to take her to a day school that is affordable for me such that she goes back to Jet Valley Primary School to sit for her PLE.

I hardly sleep because I am thinking of what to do. At some point, I thought of taking her to learn hairdressing or tailoring with practitioners in my area. On the other hand, I am worried that if she sits for PLE, she will not transition to secondary school because I don't have hope for financial improvement and there is no government secondary school in my area.

I call upon the government to provide both Universal Primary and Secondary Education at no cost in all areas to ensure that children from poor backgrounds don't drop out of school.



### Namyalo Shama

My name is Namyalo Shama of Nansana 7/8 cell, Nansana Municipality, Wakiso district. I am a 45year old single mother with 3 children. I do farming for a living. I rent the land on which I carry out the farming at UGX 400,000/= per year for two seasons. Farming is risky for farmers like me who only rely on nature and in case of any miscalculations in the seasons, it is a total loss.



Namyalo Shama is 45 years old and a single mother with 3 children. She is a resident of Nansana 7/8 cell, Nansana Municipality, Wakiso district.

My first child after completing his ordinary level (senior 4); did not transition higher education because I could no longer raise school fees for the three children. Because there is no USE in Nansana Municipality, I landed at Kibibi Senior Secondary School (SSS) a government-aided school though quite far from where I reside. I pay **UGX 800,000/=** for school fees plus all requirements. I chose Kibibi SSS because they allowed me to pay the school fees in instalments. The third child goes to Joy Primary School in Nansana Municipality where I pay **UGX 350,000/=** as school fees.

I am financially constrained and struggle to raise the school fees for my children and their basic needs.

I was forced to send my firstborn to Dubai for external labor to help me take care of his siblings' school fees and other needs. My son earns



UGX 1,200,000/= per month which is not enough to take care of his personal needs and also help with the siblings' demands.

I call upon the government to introduce UPE and USE in Nansana Municipality to accommodate all children struggling with high school charges.



## Ssekaja Jane

My name is Ssekaja Jane. I am a mother of 7 children. I am a resident of Kabumbi Village, East One Zone in Nansana Municipality, Wakiso district. I have a stall, that sells food stuffs, charcoal, fried cassava, and pancakes to earn a living. My husband is self-employed selling second-hand gumboots but cares less about the education of our children.



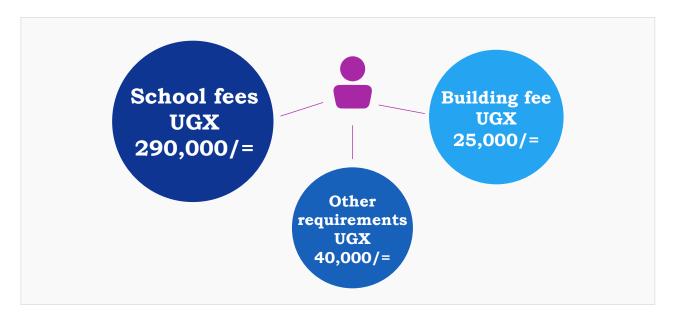
Ssekaja Jane is a mother of 7 children and a resident of Nansana Kabumbi, East One Zone in Nansana Municipality, Wakiso district.

My firstborn Dennis completed six senior at Gombe Senior Secondary School in 2014 but to date, he hasn't picked up his result slip because he had a fee balance of UGX 300,000/=. The other children, Hellen, Clare, and Oscar completed senior four and dropped out of school at that level. David and Victor joined senior five in 2021 but are both out of school now. David had gotten half bursary on sports merit at Zana High School where he was paying UGX 300,000/=. I have failed to raise his school fees and this term he hasn't made it back to school.

Victor was also on a bursary for her O-level and has not transitioned

to higher education because she did not get the bursary and this was her only hope. She is also out of school now. Maria who is in senior three goes to school at Nansana Education Center Secondary School where I pay UGX 290,000/= for school fees, a building fee of UGX 25,000/= paid annually, and other requirements that include a ream, scrubbing brush, brooms, and 1ltr of liquid soap all totaling to UGX 40,000/=.





I feel tired because I had to take loans from banks and Micro Finance Institutions to ensure my children are in school. In 2019 shortly before the Covid 19 pandemic and lockdown, I had just acquired a loan from Centenary Bank. This loan was meant to boast my retail shop where I get money to pay school fees. I failed to service my loan as we had agreed and at the same time, the landlord was on my neck to pay his rent.

I gave out part of the land where we stay to a money lender as security. When I failed to pay back, the money lender wanted to sell off my land but I managed to get money from another source to clear the money lender. At some point, my blood pressure shot up because I had no solution at that material time. It has been a struggle for me as a mother to ensure my children stayed in school until the levels they attained. Despite my efforts to have my children in school, they have all dropped out of school and I continue to pay the loans that I took to educate them.

I therefore call upon the government to ensure all children have access to good quality and affordable education irrespective of their backgrounds by providing UPE and USE schools to communities like Nansana Municipal Council where I reside.





Nantaba Claire is a mother and resident of Kabumbi village, East One Zone, Nansana Municipality, Wakiso district.

### **Nantaba Claire**

My name is Nantaba Claire a resident of Kabumbi village, East One Zone, Nansana Municipality, Wakiso district. I am a mother of 3 children. I am currently unemployed having lost my job at BRAC in 2019 for lack of qualifications. As a result, my two children who are ready for nursery school have not joined school due to high school fees charged by nursery schools around my home.

The fees charged range between UGX 350,000/= to 520,000/= per term for the schools I visited; this

is without the school requirements. There are other costs that I can't afford for example a set of uniforms costs between UGX 100,000/= and 150,000/= and scholastic materials cost UGX 50,000/= per child to be bought at school which prices are way high compared to the market.

If I'm to take my two children to the cheapest school, I will need to pay UGX 700,000/= for fees, UGX 200,000/= for uniforms, and UGX 100,000/= for scholastic materials plus other requirements. This is too expensive for me given the fact that I don't have a source of income.

As a result, my children are not in school although they are ready to start school. Currently, my elder child who did not attend nursery school because I did not have money to take him to nursery school has challenges with reading and writing.

I, therefore, call upon the government to introduce nursery programs in government schools to give a chance to children whose parents can't afford fees charged by the privately owned nursery schools.



### A male teenager



He failed to transition to secondary after completing primary seven. He opted to learn how to repair motorcycles. Photo Credit: NBS Television.

I am currently staying with my relatives (subsistence farmers) in Olupe village, Kumi Sub-county in Kumi District. I completed primary seven in 2022 but I could not continue secondary level because relatives could not afford to pay UGX 200,000/= charged as school fees and UGX 95,000/= for school requirements at Bukedea Senior Secondary School, a government school.

I feel very sad that I cannot proceed to the secondary level because I failed to pay school fees and other school requirements.

I have given up on secondary school and am currently learning how to

repair motorcycles - a skill I hope will help me earn a living in the future.

The government should ensure that education is completely free in all government schools to allow all children to have access to all levels of education.



### Nanemba Annet



Nanemba Annet is a parent and resident of Nkokonjeru central village, Nkokonjeru Town Council in Buikwe District.

I am Nanemba Annet a resident of Nkokonjeru central village, Nkokonjeru Town Council in Buikwe District. I am currently selling fried cassava and sugarcane alongside providing casual labor- through washing clothes from one household to another and tilling the land for different people to earn money to pay school fees. However, the money that I earn is not enough to pay school fees for my children.

I have two children in primary four at Nkokonjeru Uganda Muslim Education Association (UMEA), a government grant - aided school. In December 2022, my son Lamech and daughter Naigaga dropped out of



Nkokonjeru UMEA primary school for failure to pay school fees. I could not afford to pay UGX 55,000/= for Lamech and UGX 50,000/= for Naigaga who were in primary four and primary two respectively.

In December 2022, I borrowed UGX 100,000/= from a money lender to ensure that they return to school. The terms for the loan repayment were that I pay UGX 4,000/= per day for one month to cater for the money borrowed and the interest. The loan put me under a lot of pressure and until today I have not completed its repayment. I still have a balance of UGX 6,000/= to pay to the money lender.

Every time I get some money, there is a more pressing need that I must attend to hence my failure to complete the loan repayment on time. Despite all the efforts I have made to return my children to school, I have failed to raise school fees for terms one and two for 2023 and my children are at This is very disturbing and depressing. As a result, my seven-year-old daughter Naigaga is working as a house help in the neighborhood and my son Lamech a thirteen-year-old helps me with my cassava business.

The government announced free education for all in 1997, however, it is not free at all - schools continue to ask for school fees. I call upon the government to enforce free education for all such that poor children like mine can stay in school.



# Gender access to education: The impact of rising educational costs on progress in Uganda

Susanne Kaguta, Law Student - Makerere University



The author (wearing a white T-shirt and blue jeans holding a baby) with some of the teenage mothers during her field work in Buikwe District.

Uganda is one of Africa's countries that paints a picture of resilience and hope, with the promise of a better tomorrow for its citizens. As a country that strives to build a brighter future, education is widely recognized as one of the fundamental cornerstones for development. However, access to education is met with an imposing barrier; the exorbitant rise in educational costs which poses a significant challenge in enhancing gender access to education. According to UNICEF, costs associated with education account for 6 out of 10 people leaving school.1

<sup>1</sup> UNICEF at https://www.unicef.org/uganda/what-we-do/education accessed on August 24, 2023.



I had the opportunity to talk to a 15-year-old female who dropped out of school from one of the public schools in Wakiso District, Central Uganda and this is part of her story.

66 After the COVID-19 pandemic, my school fees were increased from UGX 220,000 to UGX 300,000 and my uncle refused to continue paying for me. I was sent out of school in the middle of first term and I have not been to school since then. I am working at my uncle's shop to get food for my family because my mother cannot afford to pay for all my siblings and me while bringing money for food. My brothers teach me Mathematics so that I will perform well when I finally go back to school.

This article navigates the contribution of the cost of education as challenge to girls' education analyzing the ramifications of restricted access to learning opportunities and its potential consequences the future of the female generation.

Historically, educating girls in many parts of Africa was perceived as a waste of time as they were eventually to be married off and become mothers.2 Uganda was no exception to this archaic notion. At the start of formal education in Uganda by the Christian missionaries, males were prioritized to access education over their female counterparts. This was because the missionaries believed that education was more important for boys, as they would be the future leaders of the society.3 For Ugandan society, traditionally, the perception prioritizing boys over stemmed from the belief that females were not as intelligent and valuable to their families as boys and that they were better suited to domestic >>> work and later marrying them off with no chance at education.

Later on, the missionaries introduced gender-based courses and as such girls were still viewed as better suited for domestic work which explains the teaching of domestic skills such as catering, sewing, and

World Bank, 2018. The State of Education in Africa: Girls' Education https://www.worldbank.org/ en/topic/girlseducation

<sup>&</sup>lt;sup>3</sup> Rowe, John. Education in Uganda: The Colonial Legacy. Heinemann Educational Books, 1968. p.13.



childcare while the boys were taught more productive subjects such as reading, economics and arithmetic.4 This gender bias in education has had a lasting impact on gender inequality in Uganda.

As a way of addressing the inequality and inequity in access to education, the Government of Uganda initiated the implementation of Universal Primary Education (UPE) and Universal Secondary Education (USE) in 1997 and 2007 respectively. These programs were meant to provide free education and the law strictly prohibits the charging of fees by UPE and USE schools.<sup>5</sup> As a result, there has been progress in realizing gender parity in the primary and progress being made at the secondary level.

Despite the efforts to promote equality and equity in access to education, there's still a remarkable gender gap especially in secondary. Access to educational opportunities for girls has been hindered by various factors, but the cost of education remains the biggest hindrance. According to the recent Uganda National Household Survey 2019/20,

62.1% of girls who drop out Although the UPE & USE are not of school are attributed to the allowed to charge fees, the schools unaffordability of education. now require parents and guardians to contribute to certain development and non-tuition fees such as examination fees, and PTA dues among others. For instance, in 2020, Lweru Secondary School in Buikwe District and Ongino Secondary School in Kumi District charged UGX 50,000 and 210,000 respectively.<sup>6</sup>

In other instances, girls do not attend school during their menstruation period as they cannot afford to buy sanitary pads and therefore stay home during this period as they are embarrassed to bleed through their clothes.

<sup>&</sup>lt;sup>4</sup> Buyira, J., & Edwards, R. (2006). Gender and education in Africa: Barriers, benefits and policy options. New York: Routledge.

Government of Uganda "Education (Pre-Primary, Primary and Post-Primary), Act No. 13 of 2008" Section 9

<sup>6</sup> Initiative Social and Economic Rights (ISER), Leaving No One Behind: Barriers to Continuity of Education for Vulnerable Children Impacted by Covid-19 in Uganda, Kampala



They are also afraid to use school toilets due to poor hygiene conditions and overcrowding. The capitation grant for public schools does not cover food and sanitary necessities. During the menstrual period, girls especially in rural Uganda miss up to eight days of study each school term and this translates into 11% of the total learning days in a year.8

It is evident that in the event of financial hardships, some parents or guardians prefer to pay for boys' education than girls with the belief that boys are more likely to be able to contribute to the family's income in the future. This leaves the girls vulnerable with dire consequences including early pregnancy, sexual abuse and exploitation, early marriages, and a life of no poor choices.<sup>10</sup>

Uganda's rural population is characterized by alarming numbers of teenage mothers with poverty as the highest contributory factor. 11 Even though education is said to be free, the various side fees, together with uniforms and other school supplies when put together may not be in the range of affordability for some families. When faced with a decision of sending either a boy or a girl to school, the boy's education will be prioritized. <sup>12</sup> Poor girls are more likely to be married off early with very low chances of accessing education.

The rise in the cost of education poses a dire threat to the prospects of Uganda's female generation. It adds fuel to the already existing cycle of

<sup>7</sup> Rugalema, Sarah N. "Menstruation and Education: The Challenges Facing Girls in Uganda. "International Journal of Educational Development, vol. 73, 2019, pp. 1-9.

<sup>8</sup> Dorah Egunyu "A bleeding shame: why is menstruation still holding girls back?" The Guardian, May 28, 2014 at https://www.theguardian.com/global-development-professionals-network/2014/ may/ 28/menstruation-girls-education-uganda-sanitation accessed on August 14, 2023.

<sup>9</sup> Rugalema. (2017) "The Impact of Poverty on Girls' Education in Uganda.

<sup>10</sup> Gates, M. (2015, March 8). When girls are denied an education. Bill & Melinda Gates Foundation. www.gatesfoundation.org/What-We-Do/Global-Development/Education/When-Retrieved from Girls-Are-Denied-an-Education

<sup>11</sup> Rugalema. (2016). Teenage Pregnancy in Uganda: The Impact of Poverty and Gender Inequality.

<sup>12</sup> Sustain for Life Facts About Education for Girls in Uganda, 2019 at <a href="https://sustainforlife.org/en">https://sustainforlife.org/en</a> /news/facts-about-education-for-girls-in-uganda/ accessed on August 24, 2023.



abject poverty, and the principles of sustainable development, gender equality, and social empowerment are thrown out of the window. All stakeholders including the government, Civil Society Organizations, and other entities need to invest in the education of the female child. By investing in the education of the girl child, Uganda can give a chance to its young female population to thrive. As a matter of urgency, the capitation grant allocations should be enhanced to cater for feminine hygiene products such as sanitary towels, and the development of additional projects to support the education of girls.

Education is a key aspect of the principle of economic empowerment. When girls drop out of school due to financial hardships, they face a lifetime of limited earning potential. This eventually perpetuates economic inequality, as women are more likely to be trapped in low-paying jobs or informal sector, hindering their financial independence and the ability to adequately support their families.



## How the cost of education is perpetuating and exacerbating inequality amongst the poor

Dhakaba Akram Wangubo, Law Student - Makerere University

#### Average fees structure of the selected six schools in 2022

School		2021 - Average	Term 1 2022	Term 2 2022	Term 3 2022
1.	Nabisunsa Girls' Secondary School	1,450,000	1,450,000	1,450,000	1,450,000
2.	Gayaza High School	1,580,095	1,247,950	1,745,917	1,754,483
3.	Kibuli Secondary School	1,386,250	1,386,250	1,386,250	1,995,010
4.	Kawempe Muslim Secondary School	1,215,000	1,248,000	1,248,000	1,602,167
5.	Kibuli Secondary School	1,365,167	2,341,000	2,125,333	2,026,000
6.	Kibuli Secondary School	1,956,479	2,365,750	2,347,350	2,346,850

An extract from the Report of the Parliamentary Committee on Education and Sports on the Motion for a Resolution of Parliament to Urging Government to Address the Exorbitant Tuition and Non - Tuition Fees Charged by the Government Grant Aided Schools, January, 2023.

Globally, education is recognised as a right for all and governments are required to take steps to not only fulfil the right at all levels but also to protect it from infringement. Domestically, education as a right is guaranteed under our constitution and must be accessible to all.2 On the website of the Ministry of Education and Sports, the theme for the delivery of education is "Quality equitable education for all Ugandans of school-going age".

In order to guarantee the realisation of the theme, policies like Universal Primary Education (UPE) and Universal Secondary Education (USE) were introduced in 1997 and 2007 respectively. The eye-catching objectives of the two policies are to; provide the facilities and resources to enable every child to enter and remain in school until the primary and secondary cycle of education is complete; make education equitable in order to eliminate disparities and

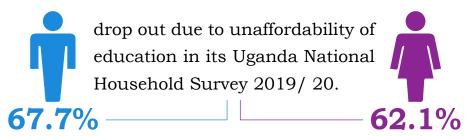
<sup>1</sup> Article 26 of the Universal Declaration of Human rights, 1948.

<sup>&</sup>lt;sup>2</sup> Article 30 of the Constitution of the Republic of Uganda 1995, as amended.



inequalities; ensure that education is affordable by the majority of Ugandans; reduce poverty by equipping every individual with basic skills.

However, the cost of education throws a spanner in the works of the theme and the policies themselves. Generally, the Uganda National Bureau of Statistics has reported that 67.7% of boys and 62.1% of girls



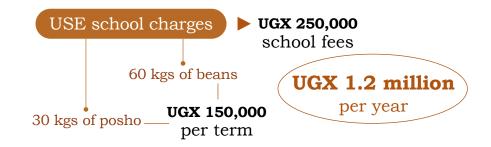
At the primary level, the National Planning Authority in its Evaluation of the UPE program including financing in 2018, indicated the current financing of the program cannot enable delivery of free quality education. As a result, the schools turn on the parents to close the financing gaps left by the government.

Secondary schools have been an arena where the high cost of education has played out. The Uganda Bureau of Statistics projects from its data on secondary education that only 27.3% of children between 1 to 18 years are enrolled in secondary school. The largest factor that contributes to these grim enrolment numbers is the high cost of secondary education. For instance, in the Kole North Constituency, in Kole District in Northern Uganda, an average USE school charges UGX 250,000, in addition to 30 kg of posho, 60 Kg of beans (UGX 150,000) per term and UGX 1.2 million per year.4

33

<sup>4</sup> Samuel Opio Acuti "Secondary Education will become a luxury good if fees are not regulated" Daily Monitor, Tuesday, January 10, 2023 at <a href="https://www.monitor.co.ug/uganda/oped/">https://www.monitor.co.ug/uganda/oped/</a> commentary/secondary-education-will-become-a-luxury-good-if-fees-is-not-regulated-4081250 accessed on August 22, 2023.





To aggravate the situation most households in the community are farmers who earn UGX 500,000 from a good harvest in a season, which is not even half of the fees required per year for one child.<sup>5</sup> With an economy that is largely dependent on nature-based agriculture, the situation in Kole is prevalent in the entire country and this has resulted in school dropouts. A heart-wrenching story by one Rwothomio, a farmer living in Nebbi tells it all. He is married and a father of two; Rwothomio dropped out of his USE school in form two given that he could not keep up with the UGX 300,000. His parents would pay for the fees with proceeds from selling their agricultural produce and it reached a time when the harvest could not sustain him in school so he eventually dropped out of school.

Allowing UPE and USE schools to charge school fees is not only counter productive to the aims and objectives of the two programs but unlawful since the Education Act, of 2008 bars such schools from charging fees. Equally, university education is not an exception. Unaffordability of tuition is a major contributor to limited access. Uganda has 9 public universities and 44 private universities.6 In 2019/20 the enrolment decreased from 275,254 to 264,908 which correlates to a 3.8% decline.<sup>7</sup> The drop-in enrolment is attributed to the rising costs of education.

There is a growing commodification of education by both private and government schools. The high cost of education has been a glamour that

<sup>5</sup> Ibid.

National Council of Education "A Report on Higher Education Delivery and Institutions"

<sup>6 2019/20</sup> 

<sup>7</sup> Ibid.



has been made for years and years. The Government needs to realise that its mode of implementation of its policies is not making any progress towards enabling Ugandans, particularly the poor the opportunity to access education. Education can only be accessed by those who can afford it. This goes against the tenets of National Development Plan III and Goal No 4 of the Sustainable Development Goal which preaches that; Leave No One Behind. Education should be inclusive and accessible to all whether poor or rich. The hikes in the cost of education only perpetuate exclusion and lag back sustainable development. The Government should take the reins and undertake structural, legal and fiscal reforms in its policies in a manner that guarantees access to education by all.



# Grades v Quality: How the pursuit of grades is influencing the cost of education

Birungi Primah Elizabeth, Law Student - Makerere University

## **NATIONAL SCHOOLS RANKING (BEST OF AGGREGATE 8-13)**

Rank	SCHOOL	Agg 8	Agg 9	Agg 10	Agg 11	Agg 12	Agg 13	Candidates
1	ST. MARY'S SEC. SCH, KITENDE	4	7	8	15	7	13	499
2	ST.JOSEPH'S SS, NAGGALAMA	4	5	11	3	15	3	216
3	IGANGA SEC. SCH.	4	3	4	4	6	4	232
4	UGANDA MARTYRS, NAMUGONGO	3	8	11	7	13	9	296
5	MERRYLAND HIGH SCH, ENTEBBE	3	4	4	1	2	4	101
6	NDEJJE SEC. SCH.	3	3	1	6	10	6	289
7	LIGHT ACADEMY SEC. SCH.	3	3		2	3	1	66
8	KING'S COLLEGE, BUDO	3	2	3	7	12	6	301
9	MENGO SEC. SCH.	3	1	3	5	2	5	498
10	OUR LADY OF AFRICA SEC. SCH.	3	1	1	3	1		209
11	BLESSED SACRAMENT, KIMAANYA	3		3		2	2	280

## **BEST SCHOOLS PER DISTRICT**

DISTRICT	SCHOOL	DIVISION 1	CANDIDATES
ABIM	ABIM SEC. SCH.	4	499
ADJUMANI	MUNGULA SEC. SCH.	4	216
AGAGO	ST. FRANCIS HIGH SCH, KALONGO	4	232
ALEBTONG	ALEBTONG COMP. SEC. SCH.	3	296
AMOLATAR	APUTI SEC. SCH	3	101
AMURIA	AKOROMIT ARK PEAS HIGH SCH.	3	289
AMURU	LACOR SEM.	3	66
APAC	ST. FRANCISCA GIRLS SEC. SCH. APAC	3	301
ARUA	ST. JOSEPH'S COLLEGE, OMBACI	3	498

An extract of the performance of selected schools and districts in 2022 Uganda Certificate of Education from Advance Africa.

When the government initially introduced Universal Primary and Secondary Education (UPE & USE) in 1997, it was perceived as a golden opportunity for everyone to attain at least the minimum levels of education. But while



the introduction of the two programs greatly improved access, it did not improve quality, which has been the continuous trend.<sup>1</sup>

As a result, parents have increasingly opted for government grant-aided (that are none - UPE &USE) and private schools as their next best option for guaranteeing high grades in national examinations for their children. Previously, schools like Buganda Road Primary School were a convenient option for parents in the city. However, over the years, the performance of the schools implementing UPE and USE programs in Kampala City and others across the country in national examinations has been dwindling which has driven parents to government grant-aided none- UPE & USE and private schools with high school fees structures and high performance in national examinations.

The narrative has evolved over time, creating a new dilemma for parents. They now face the choice of paying exorbitant fees, even resorting to loans or selling property, due to the prevailing notion that schools with higher fees excel students in national examinations & offer "quality education". To make the situation more devastating, Uganda is currently experiencing a substantial rise in the cost of living, and this trend has also affected the education sector.<sup>2</sup> However, it's essential to remember that grades don't necessarily reflect quality education and progress in human capital development.

What's particularly concerning is the extreme pressure placed on students to achieve high grades. For instance, learners in primary and secondary schools especially in urban schools are required to wake up as early as

<sup>1</sup> UNICEF Uganda. (2018). Quality of Basic Education. https://www.unicef.org/uganda/what -we-do/ quality-education#:~:text=While%20the%20in0074roduction%20of%20universal, more%20children %20started%20dropping%20out.

<sup>&</sup>lt;sup>2</sup> Ladu Ismail "Households Bear Brunt of Rising Cost of Living," Daily Monitor April 18, 2023 at https://www.monitor.co.ug/uganda/business/prosper/households-bear-brunt-of-rising-costof-living-4203104 accessed on April 2023



4 am to prepare themselves for being picked up by school buses by 5 am.<sup>3</sup> It's bewildering to think that a 10-year-old is required to study preps in boarding schools until 10:00 pm as opposed to the official school time that runs from 8 am to 5 pm.4 This raises questions about whether these schools are producing students who can merely reproduce classroom knowledge but struggle to apply it effectively in the real world. This means that children are not getting sufficient sleep. The lack of adequate sleep makes the child vulnerable to problems associated with anxiety and depression.<sup>5</sup>

This underscores the concern that even within private schools, the quality of education remains highly questionable. Even if these schools manage to extract impressive grades from students by emphasizing memorization, it's evident that such an approach falls short of providing genuine quality education. True quality education should be student-centered and prioritize the cultivation of critical thinking and problem-solving skills. The parents are also neither spared of the pressure of waking up early in the morning to prepare their children for those on day program, supporting them with daily homework exercises, additional fees for school bus, weekly & monthly tests as well as extra lessons. While for those with children in boarding schools, definitely the school fees are higher. A report of the Parliamentary Committee on Education on the exorbitant school charges by government grant-aided schools, indicate that pursuit for high academic performance is the biggest driver for the high school fees in schools.<sup>6</sup>

<sup>3</sup> Ssenkabirwa A "Government warns schools on pupils' early reporting" Daily Monitor, Sunday, July 08, 2012 — updated on January 10, 2021 at https://www.monitor.co.ug/uganda/news/ education/government-warns-schools-on-pupils-early-reporting-1520272 accessed on September 22, 2023.

<sup>&</sup>lt;sup>4</sup> Ahimbisibwe P, "Government warns schools on night teaching", Daily Monitor, Saturday, October 22, 2016 — updated on January 17, 2021 at https://www.monitor.co.ug/uganda/news/ national/government-warns-schools-on-night-teaching-1672644 accessed on September 22, 2023

<sup>&</sup>lt;sup>5</sup> Ssenkabirwa, supra.

<sup>6</sup> See Tuhaise et al "School Fees charged by Government Grant - Aided Schools in Uganda" Parliamentary Buildings, Kampala, 2023, P. 6 and Office of the Clerk to Parliament "A report of the Committee on Education & Sports on the Motion for a Resolution of Parliament Urging Government to address the Exorbitant Tuition & Non - Tuition Fees charged by Government Grant - Aided School, Parliament of Uganda, Parliamentary Buildings, Kampala, 2023.



Amidst the belief that education shapes and empowers future generations, the allure of a brighter future for Uganda seems to dim under the weight of escalating costs in both private and government grant-aided none - UPE & USE schools and the UPE & USE schools themselves. Yet, at this critical juncture, we must explore new avenues and devise alternative approaches like never before. The canvas of the future beckons us to reimagine the path to progress, seeking innovative ways to ensure education remains a beacon of hope, casting a radiant glow on the destiny of Uganda.

Uganda faces challenges related to regulatory gaps that require thorough examination to alleviate cost-related issues. This necessitates a dual approach: firstly, enhancing the regulation of both private and government grant – aided schools to prevent unjustified price increases; unnecessary competition; and unprofessional practices and secondly, significantly boosting funding for UPE and USE schools to ensure teachers have the necessary resources, receive fair compensation, and are motivated to excel in their teaching duties.

Uganda's legal framework on regulation of school fees is hindered by some deficiencies within the Education (Pre-Primary, Primary and Post-Primary) Act of 2008, that have been subject to misinterpretation. For instance, the Minority Report of the Committee on Education on the Motion to Regulate School fees, seem to suggest that Section 57(g) of the legislation merely grants the Minister the discretion to issue regulations regarding fees, without stipulating it as a regular responsibility. However, that provision has to be read together with Section 3 of the Education Act which provides for mandatory regulation of school fees by the Minister from time to time through statutory instruments.

Secondly, the penalties outlined in Section 51(2) of the Act are woefully insufficient to deter misconduct. Even in cases where schools raise fees to

<sup>7</sup> Ibid, Minority Report of the Committee.



exorbitant levels, the maximum penalty remains a paltry 50 points (equivalent to UGX 1,000,000). Such a meagre punishment fails to discourage schools from unjustified fee hikes and does little to protect the interests of students and their families. These critical issues must be urgently addressed to ensure fair and affordable education for all in Uganda.

The other pressing challenges are political-economic and fiscal factors. The majority of the government grant-aided schools that are not implementing UPE & USE programs are owned by religious bodies that yield a lot of influence on political decision-making in the country. This simply means that regulation of school fees in such schools has to take into consideration their interests. Also, it is public knowledge that a number of policymakers and implementers own and run private schools, it cannot be in their interest to have an efficient public system because they will eventually lose clientele.

From the fiscal point of view, the government's allocation of capitation grants for the day-to-day operations of the UPE & USE schools is insufficient and this is among others based on outdated statistics that do not accurately reflect the current needs of the population.8 The state should conduct a comprehensive impact assessment and revise the allocation of these grants to UPE schools. Simultaneously, there is a need for equitable compensation for teachers to ensure they are adequately remunerated.

To drive meaningful change in Uganda's education sector, we must focus on both implementing existing policies and addressing the underlying gaps in the existing legal & policy framework as well as dealing with the fiscal policy & structural issues. By ensuring proper utilization of allocated funds, enforcing accountability, and aligning course admissions with workforce requirements as opposed to academic performance, we can pave the way for a more effective and equitable education system.

<sup>8</sup> URN, "Gov't releases Shs 109bn to schools in capitation grants as 3rd term begin", The Observer, September 18, 2023 at https://www.observer.ug/news/headlines/79214-gov-t-releases-shs-109bn -to-schools-as-3rd-term-begins accessed on September 22, 2023.



The increasing cost of access to primary & secondary education: A call for review of the government grant-aided as an arrangement for financing primary and secondary education

Musa Mugoya, Program Officer, Right to Education - ISER



Photo montage of signposts of some of the leading government grant aided primary and secondary schools in Uganda (not implementing Universal *Primary and Secondary Education).* 

One of the mechanisms that are being used by the Government of Uganda to ensure wide access to primary and secondary education is the government grant-aided arrangement. This has been codified in the Education (Pre-Primary, Primary and Post-Primary) Act, No. 13 of 2008, particularly, Section 6 of the Act which recognizes government grant-aided institutions as one of the categories of schools in the country. Under section 2 of the Act, "Government grant-aided school" means a school not founded (not started and owned) by the Government but which receives statutory grants in the form of aid from the Government and is jointly managed by the foundation body and Government. The government has the discretion to determine which school shall be or continue to be grant-aided, on



application by the foundation body of the school.<sup>1</sup>

The majority of the granted-aided schools were founded and owned by religious institutions – church and the mosque and over time the community has also founded schools and entered into a grant-aided arrangement with the government.

In simple terms, "Government grant aiding" is a public-private partnership between the government and the none - state schools, in the provision of primary and secondary education. However, this arrangement is more of a general government policy as opposed to formal agreements between the schools and the government.

In Uganda, this arrangement has historical roots from the introduction of formal education in the country. Before the eventual colonization by the British in the late 19th Century, the missionaries constructed churches alongside the founding of schools. Even after their departure, the local Christians continued with the same arrangement that was also adopted by their Muslim counterparts and later the general community. The independent government and successive ones though constructed new schools<sup>2</sup> and took on the religious and community-founded schools under the grant-aided arrangement to deliver basic education.

Under the grant-aiding arrangement, the government is obligated to; recruit, and deploy trained and qualified teachers and non-teaching staff; pay their salaries and allowances; appoint and deploy head teachers in consultation with foundation bodies; provide educational materials and other capital development inputs; provide national selection and admission guidelines for all pupils or students to be enrolled; monitor the behavior and performance of staff both teaching and non-teaching; and also ensure

<sup>&</sup>lt;sup>1</sup> Education (Pre-Primary, Primary and Post-Primary) Act, No. 13 of 2008, Section 7 (2).

<sup>&</sup>lt;sup>2</sup> Ministry of Education and Sports (2016), National Education Accounts Report, p. 1



safety and security of children in schools and all education institutions.3 Equally, Foundation bodies of the schools are enjoined to; take part in ensuring proper management of schools of their foundation; ensure the promotion of religious, cultural, and moral values and attitudes in schools of their foundation; mobilize resources for education purposes; participate in implementation, monitoring, and evaluation of education and services.4

From the foregoing provisions, the government shoulders the biggest financial burden in the running and operation of government-grant-aided schools by providing both recurrent and development expenditures. Indeed, in practice, the government recruits and remunerates teachers in grant-aided schools, it also provides teaching materials and infrastructure support. In the same vein, foundation bodies are also required to mobilize resources including financial for the purpose of smooth running and operation of the schools of their foundation but this is not the case. Foundation bodies have turned schools into revenue sources for themselves. For instance, at Kibuli Senior Secondary School, students are required to pay UGX 8,000 per term as a mosque fee; at Kawempe Muslim Secondary School students pay mosque and Duwa (prayer) fees of UGX 15,000 and 62,000 respectively per term; at St. Mary's College Kisubi students pay for church and provincial education secretariat fees of UGX 15,000 and 70,000 per term respectively.5

### **Kawempe Muslim Secondary** St. Mary's College Kisubi **School students** students Provincial Mosque Duwa (Prayers) Church education fees secretatriat fees **UGX 15,000 UGX 62,000 UGX 15,000 UGX 70,000**

<sup>&</sup>lt;sup>3</sup> *Ibid*, section 8.

<sup>4</sup> Ibid, Section 5 (3).

<sup>5</sup> Parliament of Uganda, Department of Research Services "A Report Inquiring into "Exorbitant Tuition and Non-Tuition Fees" Charged by Government Grant-Aided Schools, 2021"



Matters are worse when it comes to school fee structures. They are high and vary among schools despite all of them operating in the same locality and being grant aided by the government, the table below shows the school fees structures in Kampala;

Government Grant-Aided School	Averaged School Fees Charged (UGX)
Nabisunsa Girls' Secondary School	1,950,000
Gayaza High School	1,754,483
Kibuli Secondary School	1,995,010
Kawempe Muslim Secondary School	1,602,167
Kings College Budo	2,026,000
St Mary's College Kisubi	2,346,850

Source: Parliament of Uganda, Report of the Parliamentary Committee on Education and Sports on the Motion for a Resolution of Parliament to Urging Government to Address the Exorbitant Tuition and Non-Tuition Fees Charged by the Government Grant Aided Schools, January 2023.

A report of the Parliamentary Committee on Education into the exorbitant fees charged by government-aided schools presents interesting reasons for the high tuition fees.<sup>6</sup> For instance, Namilyango College reasoned that a reduction in its school fees would cause an explosion in the school. This simply meant that the school uses the high school fees as a tool for controlling the large number from joining the school. Ntare High School attributed its high fees to the fact that being a boys' school, 50% of its budget is spent on feeding because boys eat a lot. Other schools attributed the high fees to the pressure by the parents themselves under the guise of demanding of excellent performance for their children and high demand for placements in the top schools in the country.

<sup>6</sup> Parliament of Uganda, Report of the Parliamentary Committee on Education and Sports on the Motion for a Resolution of Parliament to Urging Government to Address the Exorbitant Tuition and Non - Tuition Fees Charged by the Government Grant Aided Schools, January, 2023



All attempts to regulate school fees including, the grant-aided ones have been futile. It has been consistently reported that the high cost of education is the major driver for school dropout. The Uganda Bureau of Statistics' Uganda National Household Survey 2019/20 reported that 67.7% of boys and 62.1% of girls drop out of school because of the unaffordability of education. Definitely, the charging of exorbitant fees by government-aided schools is contributing to the unaffordability of education. There is a need for a review of the current government grant-aided arrangement, especially the legal and structural framework to take into the following matters;

First, to restrict grant - aiding to only primary and secondary schools implementing universal primary and secondary education (UPE & USE). Secondly, the government and the foundation bodies should agree on the unit cost required to educate a learner in both primary and secondary school to guide the financing of UPE and USE programs. Thirdly, the government and the foundation bodies of the grant-aided schools sign memorandums of understandings detailing the obligations and duties of each party and sanctions in case of breach by any party. Fourthly, balance the representatives of government and foundation bodies on the Board of Governors and School Management Committees for secondary and primary schools respectively. Under the current legal framework, the foundation bodies have a high representation over and above the government. Fifthly and lastly, increase transparency and accountability in the financial management of government-grant-aided schools. Both the government and foundation bodies should be required to publish annual financial reports showing how much money was received and how it was spent.

The current government grant-aiding scheme is not achieving the intentions and objective for which it was established and enacted in law. It does not make any economic sense or demonstrate value for money for the state to continue funding schools whose school fees structure is either similar or higher than private for-profit schools. There are also a number of UPE and USE schools that are charging non-tuition fees. The school fee structures vary from school to school without any regulation.



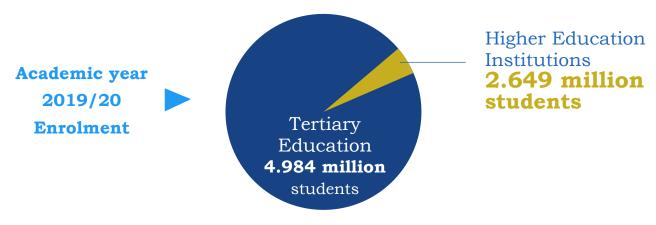
## The Cost of the Poor Implementation of the Student Loan Scheme

Namata Nicter Kaweesi, Law Student - Makerere University



An advert for applications for student loan schemes. Photo credit: Umar Kisekka on the website of Kampala International University, one of the leading private universities in Uganda.

In Uganda, access to higher education is still low. In the academic year 2019/20, the enrolment in Higher Education Institutions was at 2.649 million compared to 4.984 million students that were eligible for tertiary education based on 2019 population projections. This put the gross enrollment rate



<sup>&</sup>lt;sup>1</sup> The National Council for Higher Education, The State of Higher Education and Training in Uganda 2019/20, A Report on Higher Education Delivery and Institutions, 2022, p. 23 at https://unche.or.ug/wp-content/uploads/2023/02/State-for-Higher-Education-Report-2019 -2022.pdf accessed on August 9, 2023.



in 2019/20 at approximately 5.3%, which is lower than the 6.8% achieved in 2018/19. Compared to the current sub-Saharan Africa average of 9.4% and the global average of 38%, Uganda's gross enrolment rate is far below the reported averages.

In 2014, government initiated the Uganda Students Loan Scheme aimed to eligible providing financial support students (economically disadvantaged students) pursuing higher education.<sup>2</sup> It is managed by the Higher Education Students Financing Board (HESFB) established by the Higher Education Students Financing Act.3 By facilitating educational opportunities for deserving students, the program strives to create a more educated and skilled workforce, fostering sustainable economic growth and social development in Uganda.

Despite its noble intentions, the program's inefficiencies and inadequacies are failing it. Several key factors contribute to this unfortunate outcome:

### Limited coverage and access to the scheme by students a. ticularly from rural secondary schools

Since its establishment, the scheme has so far supported 13,405 beneficiaries to study 130 undergraduate degrees and 76 undergraduate diploma programs mainly in Science, Technology, Engineering, and Math (STEM).4 This funding enables students from lower-income backgrounds to pursue higher education, enabling them to gain knowledge and skills that can positively impact their prospects.

Generally, the coverage of the program is low. Since, its establishment, out of the 36,261 applicants from the inception in FY2014/15 to 2021/2022,

<sup>&</sup>lt;sup>2</sup> Higher Education Students Financing Act, 2014

<sup>3</sup> Government of Uganda "Higher Education Students Financing Act, 2014" section 3.

<sup>4</sup> Higher Education Students Financing Board, Government suspends Student Loan Scheme over budget cuts, Thursday July 6 https://www.pulse.ug/news/government-suspends-student-loanscheme-over-budget-cuts/06s38w2, accessed on August 12, 2023.



only 12,771 applications have been granted representing 35%, this is in addition to the inconsistencies in the number of beneficiaries. The list keeps on fluctuating per year.

Also, in reality, however, the poor and limited infrastructure in terms of the absence of laboratories, lack of or high student-to-science teacher ratio especially in rural secondary schools make it almost unlikely that students from such localities can pass the science subjects at A – level and qualify for the scheme. Therefore, the benefit of the scheme to learners in rural secondary schools is limited and in most cases, those who pass with low grades have to finance themselves.

### b. Lack of equal opportunity in determination of beneficiaries

A student loan scheme can contribute to reducing educational disparities. Students from lower-income families who may not have the necessary financial resources can have the opportunity to pursue higher education on an equal footing with their more affluent peers. The Uganda Bureau of Statistics has continuously reported through its Uganda National House Surveys that the northern and eastern regions particularly Karamoja and West Nile are among those with the highest poverty levels.<sup>5</sup> Unfortunately from the Parliament's report, those same regions are the least beneficiaries from the student loan scheme.<sup>6</sup> The same regions have also continuously registered the poorest performance when it comes to national examinations.

The unfair determination of beneficiaries is contrary to eligibility criteria contained in Section 20 (2) of the Higher Education Students Financing Act No. 2 of 2014, that requires the board to take into consideration; regional balance; gender; socio economic needs; and equity.

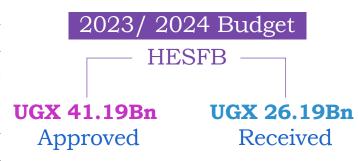
<sup>&</sup>lt;sup>5</sup> Uganda Bureau of Statistics (UBOS), 2021. Uganda National Household Survey 2019/2020. Kampala, Uganda; UBOS.

Office of the Clerk to Parliament, Report of the Committee on Public Accounts (Commissions, Statutory Authorities & State Enterprises -PAC (COSASE) on the report of the financial statements of the Higher Education Students Financing Board for financial year ended 30th June 2022.



### Limited resource envelope C.

of The cause the limited coverage and the fluctuations in number of beneficiaries since the inception of the program is due to the limited budget. In 2023/2024, the Higher Education



Students Financing Board (HESFB) had an approved budget of UGX 41.19Bn out of which UGX 26.19Bn was received. As a result, the board managed to finance only 1,593 (25%) out of the 6,256 applications submitted which was below-average performance. This shortfall compels inadequate and irregular disbursement of funds to education institutions which results in the board taking on few applicants and accumulating arrears with the same institutions which definitely has implications on the quality of education provided.

### d. Low loan recovery rates

The loan scheme is a revolving fund. Para 6.10 of the Uganda Higher Education Students' Financing Policy, 2012 is to the effect that the board shall issue and recover mature loans. Consequently, the board grants a one-year grace period after the beneficiary completes the program that he or she pursuing and thereafter starts repaying back the loan. The loan is recovered within a period double the duration of the program offered at the university by the beneficiary. The board started the recovery process in FY2018/19, and from then to FY2021/22, the total recoverable loan portfolio was UGX 16.395bn, but only UGX 0.609bn representing 3.7% had been recovered.8 The low rate of recovery simply means that limited funds will be available for new intending beneficiaries. The low rate of recovery is

<sup>&</sup>lt;sup>7</sup> Office of the Auditor General, Report of The Auditor General on The Financial Statements of Higher Education Students' Financing Board For The Year Ended 30th June 2022.

<sup>8</sup> Ibid.



among others attributed to the low levels of economic growth resulting in limited job opportunities in the economy.

In order to realize the required rate of recovery of funds, in the interim, the government should undertake an audit of the public service and identify the staffing gaps of key core cadres in sectors such as health, education, and works among others. Then the applicants who intend to pursue those identified programs would be financed and eventually employed by the government and bonded to work in public service until full payment of the loan. This would facilitate easy recovery of the loans since the beneficiaries would be working in the government. Such a measure can be implemented as the board explores other feasible recovery measures before expanding the program to benefit applicants who intend to pursue other programs. On the issue of equity and regional balance among the beneficiaries of the program, each district should be allocated a quota of the beneficiaries. Also, funding which is still being used to finance students on national merit and State House scholarships should be channeled into the loan scheme since the two arrangements are mainly benefiting students from well-to-do backgrounds and there is lack of transparency in determination of beneficiaries respectively.



# Progressive Taxation to Fund Public Education: The Solution to **Rising Education Costs**

Ausi Kibowa, Program Officer, Economic Justice and Social Protection - ISER



One of the classroom blocks at Tokora Primary School implementing *Universal Primary Education in Tokora sub – county, Nakapiripirit District.* 

In Uganda, the mounting cost of education is becoming a major concern, imposing significant financial burdens on students and their families. Various media reports reveal schools raising fees post-COVID 19 pandemic and some of them concealing the increment in additional requirements, despite government directives against such actions.<sup>1</sup>

<sup>&</sup>lt;sup>1</sup> Daily Monitor "Learners stuck at home as parents fail to raise fees" Monday, September 12, 2022 at https://www.monitor.co.ug/uganda/news/national/learners-stuck-at-home-as-parents-fail-toraise-fees--3945326 accessed on August 8, 2023.



The major underlying issue lies in the underfunding of public education, which has resulted in a scarcity of quality public schools, driving families to opt for costly private and government grant aided schools that are not implementing universal primary and secondary education. This has created difficult choices for families with limited financial means.

One such story<sup>2</sup> is that of Adella Asiimwe, a 15-year-old girl from Isingiro, western Uganda. Adella had to drop out of school in February 2022 when her school raised its term fees by 20% to 350,000 shillings.<sup>3</sup> Her parents faced a heartbreaking choice, prioritizing the primary education of her younger siblings instead. Adella's story illustrates how the rising education costs are forcing families to make sacrifices and highlights the urgent need for effective solutions.

The public education system faces multiple challenges, worsened by budget cuts. These include; freezing new teacher recruitment and suspending funds for school construction albeit the limited teaching staff and infrastructure. 4 Moreover, the government's capitation grant of UGX 20,000 per pupil in Universal Primary Education (UPE) schools falls short of operational expenses.<sup>5</sup>

In 2018, the National Planning Authority (NPA) recommended a capitation grant allocation of UGX 59,503 and UGX 63,546 per pupil per year in rural and urban schools respectively to enable schools meet the operational

<sup>&</sup>lt;sup>2</sup> Hedwig Arinaitwe and Emma Batha "Feature-Ugandan Children Drop Out of School as Fees Soar Post-Covid" Thomson Reuters Foundation, April 6, 2022 at <a href="https://www.reuters.com/article/">https://www.reuters.com/article/</a> uganda-education-fees-idafl5n2w22qv accessed on August 8, 2023.

<sup>&</sup>lt;sup>3</sup> *Ibid.* 

<sup>&</sup>lt;sup>4</sup> ISER, "Balancing on a slippery edge: An Analysis of Government's 2023-24 Resource Measures", April 2023 at https://iser-uganda.org/publication/balancing-on-a-slippery-edge-an-analysis-ofgovernments-2023-24-resource-measures/ accessed on August 8, 2023 and MoFPED, Budget Speech Financial Year 2023/2024, June 17, 2023 at <a href="https://www.finance.go.ug/publication/">https://www.finance.go.ug/publication/</a> budget-speech-financial-year-20232024, accessed on August 8, 2023.

<sup>&</sup>lt;sup>5</sup> MoFPED, *ibid*.



costs.6 As a result of the inadequate financing, the schools that are implementing UPE and Universal Secondary Education (USE) programs require parents to pay non – tuition fees to fill the gap left by the limited capitation grant allocations.

The National Planning Authority has confirmed that UPE is not free but rather subsidized education because the government financing is below the required amount to provide quality education. To address these issues, innovative financing solutions like "progressive taxation" are essential.

Progressive taxation offers a viable approach to funding public education while easing the financial burden on families. By imposing higher tax rates on higher-income individuals and wealthier segments of the population, the government can generate additional revenue for education.

Additional measures can also be adopted, including eliminating unnecessary tax exemptions<sup>8</sup> for large multinationals that cost the country billions in lost revenues (Ushs 2.4 trillion),9 investing significantly in property valuation<sup>10</sup> to broaden the property tax base, enforcing compliance on capital gains taxes, and introducing Financial Transactions Taxes (FTTs) on large financial transactions. 11

<sup>&</sup>lt;sup>6</sup> National Planning Authority, Comprehensive Evaluation of the Universal Primary Education (UPE) Policy, Thematic Report 5: Financing and Costing of UPE, 2018, p. xv at http://www.npa.go.ug/ wp-content/uploads/2019/02/Thematic-Report-5-Financing-and-Costing-of-UPE-080119.pdf accessed on August 8, 2023.

<sup>&</sup>lt;sup>7</sup> *Ibid*, p.xiii.

<sup>8</sup> ISER, "Are We Heading Towards a More Progressive Tax System? ISER's Position on the 2023 Income Tax Amendment Bill", April 2023, at <a href="https://iser-uganda.org/publication/are-we-heading-towards-">https://iser-uganda.org/publication/are-we-heading-towards-</a> a-more-progressive-tax-system-isers-position-on-the-2023-income-tax-amendment-bill/, accessed on August 8 2023.

<sup>&</sup>lt;sup>9</sup> MoFPED Tax Policy Department, "Tax Expenditure Report FY 2021/22", September 01, 2022, at https://www.finance.go.ug/publication/uganda-tax-expenditure-report-fy-2021-22, accessed on August 8 2023.

<sup>10</sup> ISER, "Leveraging Progressive Taxation to Fund Public Services", published in 2022 at https://iseruganda.org/publication/leveraging-progressive-taxation-to-fund-public-services/, accessed August 8 2023.

<sup>11</sup> Ibid.



Redirecting these funds to education can significantly improve the situation. Adequate investment in educational infrastructure, learning materials, text books and human resources would ensure better learning opportunities for all students. This would relieve families the burden of non - tuition fees to address the infrastructural, human resource and instructional materials deficits.

A good example of how progressive taxation can fund public education is Finland. Finland has one of the most comprehensive and high-quality education systems in the world, which is largely financed by public funds. It also has a progressive personal income tax, where the tax rate increases with income level, as well as a progressive municipal tax, where the tax rate varies by municipality according to their fiscal capacity and expenditure needs. 12 These taxes help finance the provision of free and universal education from pre-primary to tertiary level, as well as other public services.

Finland's education system is based on the principles of equity, inclusion and excellence.<sup>13</sup> All students have equal access to high-quality education regardless of their socio-economic background or geographic location. Finland's example shows that progressive taxation can be an effective way to fund public education and achieve positive outcomes for students and society. Uganda can learn from Finland's experience and adopt similar policies to improve its own education system and address its challenges.

However, implementing progressive taxation is not without its challenges or drawbacks. One of the main criticisms of progressive taxation is that it may create a sense of unfairness or resentment among those who pay higher tax

<sup>12</sup> Michele Lawrence, "High taxes, higher rewards: How Finland ensures a high quality of life", Aalto University, February 03, 2022, at https://www.aalto.fi/en/news/high-taxes-higher-rewards-howfinland-ensures-a-high-quality-of-life, accessed on August 08, 2023.

<sup>13</sup> Centre for Public Impact, "Education reform in Finland and the comprehensive school system", September 02, 2019, at https://www.centreforpublicimpact.org/case-study/education-policy-infinland/, accessed on August 08, 2023.



rates, leading to potential resistance or evasion from wealthier individuals or corporations.<sup>14</sup> Moreover, progressive taxation requires careful planning and management to ensure that the funds generated are used effectively and transparently for education and other public purposes. Otherwise, there may be a risk of wastage, corruption, or misallocation of resources.<sup>15</sup>

Therefore, progressive taxation should be accompanied by other measures to address these issues, such as ensuring accountability and oversight of public spending, and promoting a culture of civic responsibility and social solidarity.

<sup>&</sup>lt;sup>14</sup> Investopedia, "The Pros and Cons of a Progressive Tax Policy" March 25, 2021, at https://www. investopedia.com/ask/answers/042715/what-are-pros-and-cons-progressive-tax-policy-and -who-benefits-most-it.asp, accessed on August 08, 2023.

<sup>15</sup> Vinish Parikh, "Advantages and Disadvantages of Progressive Tax" July 02, 2017, at https://www. letslearnfinance.com/advantages-and-disadvantages-of-progressive-tax.html, accessed on August 08, 2023.



Plot 60 Valley Drive, Ministers' Village, Ntinda
P.O Box 73646, Kampala - Uganda

Email: info@iser-uganda.org Tel: +256 414 581 041

Website: www.iser-uganda.org





