

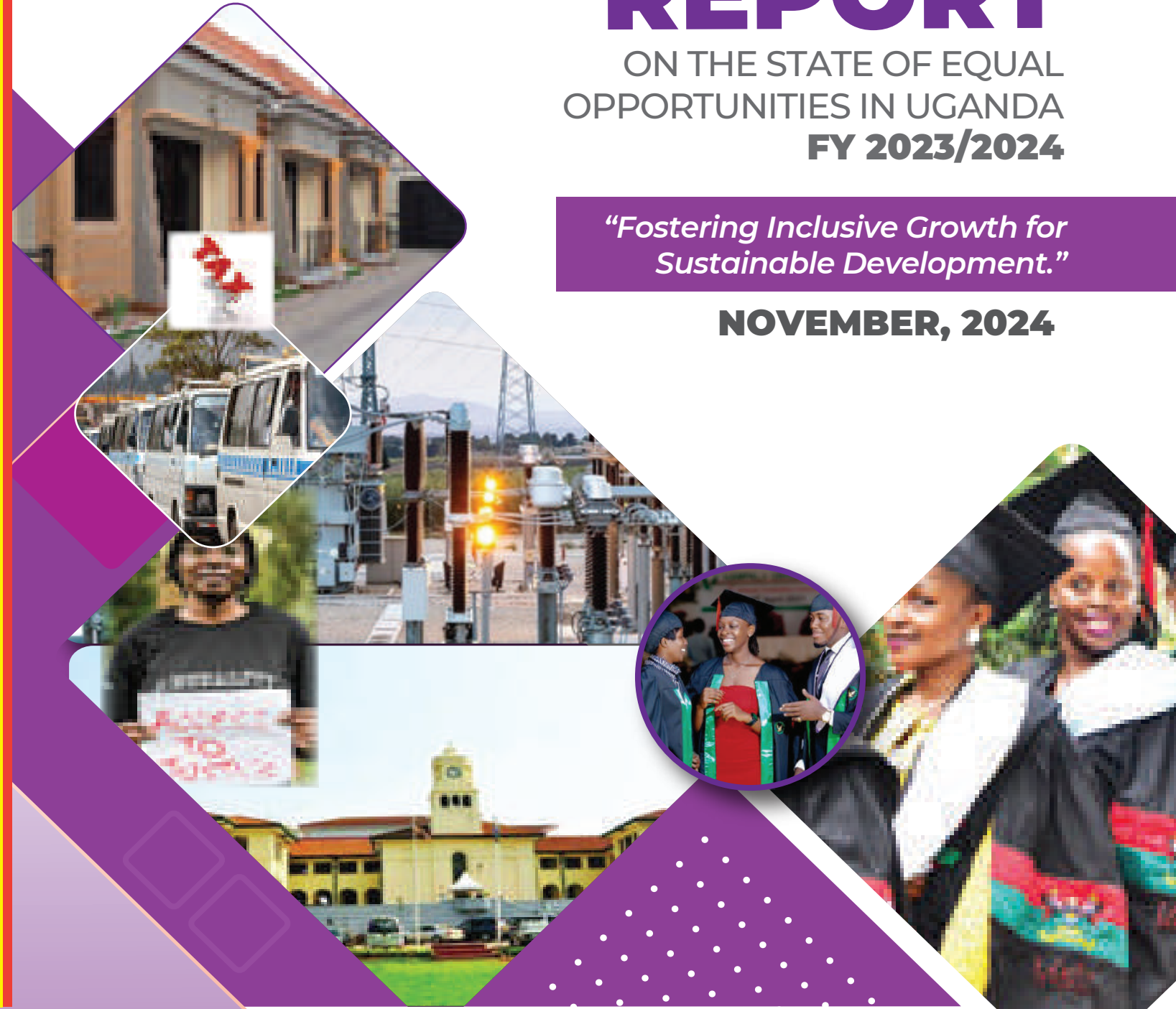


ANNUAL REPORT

ON THE STATE OF EQUAL
OPPORTUNITIES IN UGANDA
FY 2023/2024

*“Fostering Inclusive Growth for
Sustainable Development.”*

NOVEMBER, 2024



“Fostering Inclusive Growth for Sustainable Development.”

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Published

By

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ABOUT THE EQUAL OPPORTUNITIES COMMISSION

The Equal Opportunities Commission (EOC) is a constitutional body established by the Equal Opportunities Commission Act, No. 2 of 2007 (EOC Act) “to give effect to the State’s constitutional mandate to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favour of groups marginalised based on gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them; and to provide for other related matters”.

Vision

A just and fair society where all persons have equal opportunity to participate and benefit in all spheres of political, economic, social and cultural life.

Mission

To give effect to the state's mandate to eliminate discrimination and marginalisation against any individual or groups of persons through taking affirmative action to redress imbalances and promote equal opportunities for all in all spheres of life.

Functions of the Equal Opportunities Commission

The functions of the Commission as stipulated in Section 14(1) & (2) of the Equal Opportunities Commission Act, 2007 are:

- i. To monitor, evaluate and ensure that policies, laws, plans, programs, activities, practices, traditions, cultures, usages and customs of— (a) organs of state at all levels; (b) statutory bodies and agencies; (c) public bodies and authorities; (d) private businesses and enterprises; (e) non-governmental organizations, and (f) social and cultural communities, are compliant with equal opportunities and affirmative action in favour of groups marginalized on the basis of sex, race, colour, ethnic origin, tribe, creed, religion, social or economic standing, political opinion, disability, gender, age or any other reason created by history, tradition or custom.
- ii. To investigate or inquire into, on its own initiative or on a complaint made by any person or group of persons, any act, circumstance, conduct, omission, programme, activity or practice which seems to amount to or constitute discrimination, marginalization or to otherwise undermine equal opportunities;

- (b) examine any law, proposed law, policy, culture, tradition, usage, custom or plan which is likely to have effect of nullifying or impairing equal opportunities to persons in employment or enjoyment of human rights.
- iii. To develop, conduct and manage information and educational programs to facilitate and promote public awareness, understanding and acceptance of equal opportunities and treatment in employment, occupation, education and all social services.
- iv. To undertake research and organize, coordinate and promote workshops, seminars, conferences and public discussions on equal opportunities and treatment in employment, education, social services or social and cultural construct of roles and responsibilities in society; consider such recommendations, suggestions and requests concerning the promotion of equal opportunities as it may receive from any source; prepare and publish, guidelines for implementation of equal opportunities and the avoidance of acts, practices, usage, customs, tradition or cultures that undermine equal opportunities; monitor the compliance, in Uganda, with the provisions of international and regional conventions, treaties and other instruments to which Uganda is a party, that relate to or are relevant to the functions and objects of the Commission; (h) perform such other functions that are incidental or conducive to the above functions.
- v. The Commission may rectify, settle or remedy any act, omission, circumstance, practice, tradition, culture, usage or custom that is found to constitute discrimination, marginalization or which otherwise undermines equal opportunities through mediation, conciliation, negotiation, settlement or other dispute resolution mechanism.
- vi. May hear and determine complaints by any person against any action, practice, usage, plan, policy programme, tradition, culture or custom followed by any organ, body, business organization, institution or person which amounts to discrimination, marginalization or undermines equal opportunities.

MEMBERS OF EQUAL OPPORTUNITIES COMMISSION



Hon. Safia Nalule Juuko
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Joel Cox Ojuko
Vice Chairperson



Sr. Mary Wasagali
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Denise Tusiime
Member



Hajj. Habib Seruwagi
Member



Dr. Shaft Nasser Mukwaya
Secretary to the Commission

Foreword

It is with great honor that I present the Annual Report on the State of Equal Opportunities in Uganda for the fiscal year 2023/2024, in accordance with Section 24 (2) and (3) of the Equal Opportunities Commission Act, Cap 7. This year's theme, "Fostering inclusive growth for sustainable development," presents our commitment to ensuring equitable access to opportunities by all Ugandans and all regions across all sectors.

This report illustrates the proactive measures taken by the Equal Opportunities Commission at both national and local levels to operationalize Article 32 of the 1995 Constitution of the Republic of Uganda (as amended), the Equal Opportunities Commission Act Cap 7 of 2007, and the provisions of the Public Finance Management Act, 2015. It also aligns with the objectives set forth in the National Development Plan III (NDP III) 2020/21- 2024/25, the NRM Manifesto 2021/22 - 2025/26 and Vision 2040, which all emphasize the importance of inclusive growth and equitable resource distribution. The findings contribute to the achievement of the Sustainable Development Goals (SDGs), particularly those related to reducing inequalities and ensuring access to essential services for all.

The report highlights the state of equal opportunities in Uganda focusing on: Historical overview of inequalities in Uganda, Planning, Budgeting and Resource allocation in line with Gender and Equity requirements; Taxation in compliance with Equal Opportunities; Salary disparities in Public Service; The effect of fees charged in primary and secondary schools on access to Education; Access to higher education National Merit scholarships; Access to Electricity and Solar Energy, Access to Justice; Important concerns of the Youth, Persons with disabilities, Older persons and selected Ethnic Minority groups. It provides a detailed examination of the state of equal opportunities in the aforementioned key areas and highlights both the achievements made in addressing disparities and the persistent inequalities that continue to affect all people in the Country. The final chapter presents key conclusions and recommendations aimed at addressing the identified imbalances and inequalities in the country.

The eradication of discrimination and inequalities is essential for Uganda's development, especially for the vulnerable groups such as children, youth, women, older persons, persons with disabilities, ethnic minorities, the urban and rural poor and those in hard-to-reach places. The Equal Opportunities Commission plays a vital role in ensuring that the transformation agenda considers the needs of all individuals and all regions, especially those often overlooked.

I would like to take this opportunity to express my deepest appreciation to the various stakeholders who contributed to this report. Your insights, dedication, and collaborative spirit have been instrumental in shaping our understanding of the state of equal

opportunities in Uganda. Special thanks go to our committed staff, who have worked tirelessly to gather and analyze the data presented herein.

Fellow Ugandans, the realization of the findings calls for collaborative efforts among government agencies, civil society, the private sector, religious leaders and development partners. Together, we can work towards implementing the recommendations outlined in this report, which aim to address the systemic issues contributing to inequality. It is our prayer that Parliament strengthens the development and enforcement of policies that promote equal opportunities, ensuring our legal framework and resource allocation meets the needs of all citizens. The Prime Minister's Office, Ministry of Finance, Planning and Economic Development, Ministry of Gender, Labour and Social Development, National Planning Authority, all MDAs and Development Partners are key in this struggle as we strive for attainment of a more equitable society.

Finally, I would like to express my heartfelt gratitude to His Excellency the President of the Republic of Uganda for his visionary leadership in promoting balanced development. His initiatives prioritize equal opportunities and affirmative action— which he refers to as “okubegelako”—creating a society where everyone can actively participate in and benefit from the Country's progress.

The Equal Opportunities Commission is committed to collaborating with all stakeholders to implement the recommendations outlined in this report. Together, we can achieve the country's transformative agenda of promoting all citizens from subsistence to a modern and prosperous economy, there by fostering inclusive growth for sustainable development.

FOR GOD AND MY COUNTRY



Hon. Safia Nalule Juuko

CHAIRPERSON

Acknowledgement

The Equal Opportunities Commission wishes to express its gratitude to the numerous stakeholders who have played a vital role in production of this Report, the eleventh in the series, on the State of Equal Opportunities in Uganda for the Financial Year 2023/2024.

We commend the President of the Republic of Uganda for creating a conducive legal and policy framework that supports Equal Opportunities for all, and for demonstrating a strong commitment to addressing imbalances.

We also appreciate the efforts of the Parliament of the Republic of Uganda, including the Standing Committee on Equal Opportunities, the Committee on Gender, Labour and Social Development, the Budget Committee, and other relevant committees, for their ongoing advocacy and political support in promoting equal opportunities.

Our gratitude extends to the various MDAs that have collaborated with the Commission in implementing its mandate. We especially recognize the Ministry of Gender, Labour and Social Development and the Ministry of Finance, Planning and Economic Development for their steadfast support. We acknowledge the contributions of our Development Partners, particularly UN Women, Feed the Future, and Enabel, for their invaluable financial support and collaboration.

The commitment of Civil Society Organisations has also been crucial in our efforts to promote equality. We specifically highlight the work of CSBAG, ISER, NUDIPU, FOWODE, FIDA (U), and the National Umbrella for Persons with Albinism for their dedication to achieving equal opportunities for all.

Additionally, we thank the Uganda Bureau of Statistics, the Office of the Prime Minister, Chief Administrative Officers, district technical staff, and Local Council Members for providing essential data that informed this report.

Finally, we extend our heartfelt appreciation to our Members and Staff for their invaluable contributions to the development of this Report. A special acknowledgment goes to the Research, Monitoring, and Evaluation Department for their leadership in coordinating the production of this document.



Dr. Shaff Nasser Mukwaya

Secretary to the Commission

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List of Acronyms

CAO	Chief Administrative Officer
CCFU	Cross Cultural Foundation of Uganda
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CRPD	Convention on the Rights of Persons with Disabilities
CSOs	Civil Society Organizations
DCDO	District Community Development Officer
DPP	Directorate of Public Prosecutions
EAC	East African Community
EMGs	Ethnic Minority Groups
EOC	Equal Opportunities Commission
ERA	Electricity Regulatory Authority
ESC	Education Service Commission
FGD	Focus Group Discussion
GDP	Gross Domestic Product
GoU	Government of Uganda
HODs	Heads of Departments
HSC	Health Service Commission
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICT	Information Communication Technology
ILO	International Labour Organization
IMF	International Monetary Fund
ISER	Initiative for Social and Economic Rights
IT	Information Technology
KCCA	Kampala Capital City Authority
K.I	Key Informant
KRECS	Kyegegwa Rural Electricity Cooperative Society
LC	Local Council
LG	Local Government
LST	Local Service Tax
MDAs	Ministries, Departments, and Agencies
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance Planning and Economic Development
MoPS	Ministry of Public Service
MPs	Members of Parliament
NCDC	National Curriculum Development Centre
NCHE	National Council for Higher Education
NCIC	National Citizenship and Immigration Control
NDP	National Development plan
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NGOs	Non-Governmental Organizations
NHPC	National Population and Housing Census
NLGRB	National Lotteries and Gaming Regulatory Board
NRM	National Resistance Movement

PSC	Public Service Commission
RE	Rural Electrification
SAGE	Social Assistance Grants for Empowerment
SDGs	Sustainable Development Goals
SEGOP	Special Enterprise Grant for Older Persons
SPSS	Statistical Packages for Social Scientists
STEM	Science, Technology Engineering, and Mathematics
UAC	Uganda AIDS Commission
UACE	Uganda Advanced Certificate of Education
UBOS	Uganda Bureau of Statistics
UDHR	Universal Declaration of Human Rights
UEDCL	Uganda Electricity Distribution Company Limited
UETCL	Uganda Electricity Transmission Company Limited
UGX	Uganda Shillings
UHRC	Uganda Human Rights Commission
ULRC	Uganda Law Reform Commission
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNHS	Uganda National Household Survey
UNICEF	United Nations Children's Fund
UPDF	Uganda People's Defense Force
UPE	Universal Primary Education
URA	Uganda Revenue Authority
URC	Uganda Railway Corporation
USE	Universal Secondary Education
VAT	Value Added Tax

Executive Summary

1.0 Introduction

In accordance with Section 24(2) and (3) of the Equal Opportunities Act, Cap 7, the Commission developed the 11th Annual Report on the State of Equal Opportunities in Uganda for the FY 2023/2024 under the theme: “*Fostering inclusive growth for sustainable development*”.

The report highlights the state of equal opportunities in Uganda focusing on: Planning, Budgeting and Resource utilization; Historical Marginalization; Taxation; Salary disparities; effect of fees charged in primary and secondary schools; access to higher education National Merit scholarships; Energy, Justice; and the situation analysis of selected vulnerable groups. It provides a detailed examination of the state of equal opportunities in the aforementioned key sectors and highlights both the achievements made in addressing disparities and the persistent gaps that continue to affect all people in the Country.

A mixed-methods research approach was employed to investigate the state of equal opportunities in Uganda for FY 2023/2024. This approach integrated both quantitative and qualitative methods, allowing for a comprehensive analysis of the issues at hand. The quantitative component involved statistical data collection to measure various aspects of inequality and discrimination, while the qualitative aspect included interviews and focus group discussions to gather in-depth insights and personal experiences.

2.0 Inequality in Uganda: A Historical Overview

The different types of inequalities can best be summarized into three main categories. These are; Identity-based, economic or class-based and spatial-based inequalities. Examples of identity-based inequalities include; racism, ethnicity (tribalism), clanism, gender, ageism and religious sectarianism. Class-based inequality includes; the haves and the have not's, white collar vs. blue collar workers, employer's vs employees, land tenure ownership, economic occupations, tax regimes etc. At times inequality is defined in socio-political terms to refer to unequal distribution of rights, liberties and status whereas spatial-based inequality includes; geographical-based aspects regional disparities, rural/urban economic disparities and global development disparities.

There are many sources and drivers of inequality. These can be divided into social, economic, political and ideological categories. The ideological or cultural sources include but are not limited to; inequality popular narratives, hegemonic cultural norms, patriarchy, and the neo-liberal market economic paradigms. The economic related drivers of inequality are unequal access to resources and opportunities. They include

unequal access to; productive resources such as land, banking and financial services and technology including internet infrastructure and information. Relatedly, lack of public sector investment in the country is a driver of inequality. Lack of or unequal access to social services that include; education, health, insurance services, employment and social protection are some of the drivers of inequality. One more important driver of inequality but rarely considered and factored in planning processes to reduce in inequality is the political dimension.

Inequality poses existential threat to peace and security in every country and between counties and Uganda is no exception. And without security there cannot be development and nation building. Therefore, all political, social and economic efforts should be geared at addressing challenges of inequality. There have been efforts towards reducing many forms of inequality in Uganda in the past and under all the governments but without much success.

3.0 Planning, Budgeting and Resource Allocation in Line with Gender and Equity Requirements

In line with the requirements of the Constitution, specifically Article 32, and Section 9 of the Public Finance Management Act (PFMA), the Commission conducted an assessment of the national budget concerning gender and equity considerations. The key findings are presented below:

- i. The Commission noted that the country's wage bill, which is at 11% of the national budget, is too big given the size of the country in comparison with other countries.
- ii. The number of districts and other local governments in Uganda is too high compared to the size and population of the country, especially when compared to Kenya and Tanzania. All local governments, including districts, municipalities, and sub-counties, were allocated 5.9 trillion shillings for wages, non-wage expenses, and development, of which 3.3 trillion shillings was earmarked for wage. The large number of districts in Uganda has led to significant overhead costs, directing the budget towards wages rather than service delivery.
- iii. Under NDP III, Uganda moved from sectoral planning to program-based planning, selecting 20 different program areas. However, the Commission found that these 20 program areas are too many for effective delivery of Vision 2040. With too many program areas, resources have to be scattered across different programs instead of focusing on those that have multiplier effects.
- iv. Parish Development Model, while several achievements have been made, the Commission also noted several challenges, including: Diversion of PDM funds, Failure to learn from previous experiences, Access to markets Failure to use population

- parameters, Political Interference, Non- implementation of all the seven Pillars.
- v. Lack of Public Spirit; One of the key observations made through interaction with the several government officials, is the increasing problem of self-centeredness of public servants. The spirit of patriotism and nationalism is disappearing. In the planning and budgeting process, public officials tend to prioritize activities and interventions that benefit them rather than those that benefit the public. This hinders the implementation of priority areas for social-economic transformation of the Country.
 - vi. Regional and sub-regional Development; Although Local Governments' planning and budgeting is done at the district, cities and municipalities, there are development needs that require intervention at regional or sub regional levels. However, the absence of a regional government to advocate and pursue sub regional development concerns has affected efficient planning.
 - vii. Youth Unemployment; The National Labor Force Survey, (2022) puts the size of Uganda's labor force at 23.5 million persons out of which, only 10million were employed representing 42% employment rate. Although the Ministry of Finance Planning and Economic Development planned to create 500,000 jobs per year and 2.5million jobs in the next five years, the allocation in the budget to achieve this, is still inadequate.

4.0 Taxation and Levies in compliance to Equal Opportunities

Concerns on Taxation include:

- i. Multiple Taxation on the same income: Taxpayers face multiple taxation when different authorities impose taxes/legal fees on the same income. A business may pay corporate tax to the central government while also paying local council taxes on the same income.
- ii. Lack of Awareness about taxes: Many citizens are often unaware of the taxes they need to pay, the tax formulation process, and how it impacts them. Understanding the specific taxes for businesses can be particularly challenging.
- iii. Difficulty in accessing tax information: Uganda's tax laws can be complicated and this is aggravated by the constant changes in the law which make it hard for taxpayers to understand.
- iv. Corruption and Bureaucratic Inefficiencies: In some cases, bureaucratic hurdles and corruption can obstruct access to tax and legal fee information. Taxpayers may feel compelled to go through informal channels or bribes to get answers, undermining the integrity of the system
- v. Public Perception and Trust: There is often a perception that taxes are high and unjust, leading to public resistance to tax compliance. Building trust in how tax

revenues are utilized for public goods and services is essential for improving compliance.

5.0 Salary Disparities in the Public Service of Uganda

The Commission developed a comprehensive report showing the current state of salary disparities among public servants in Uganda and below are the key findings from the study.

- i. Salaries for political presidential appointees such as (*Resident District Commissioner, Deputy District Resident Commissioner and Assistant Resident District Commissioner among others*) have remained constant over the past six years and the amounts are too low considering inflation and the rising cost of living in the Country.
- ii. Legal professionals in various Ministries, continue to face stagnant salaries that have remained significantly lower than those of their counterparts in the judiciary, Executive and MOJCA.
- iii. A legal clerk with a diploma earns UGX. 3,500,000 which is not taxed under the DPP, while an Assistant Commissioner of Legal Affairs with a master's degree under other legal professions in public service earns only UGX. 2,900,000 which is further taxed.
- iv. The annual salary gap between the highest-paid CEO, the Commissioner General URA, and the lowest-paid CEO, Secretary Uganda Land Commission, is UGX. 739,555,176, which Consequently means that it would take the Secretary of Uganda Land Commission approximately 27 years to earn the same amount as the Commissioner General.
- v. In FY 2017/2018, the salaries of Permanent Secretaries across all Ministries were increased to UGX. 15,400,000. However, these salary increments did not extend to other professional levels in the Ministries, and Local Governments indicating a significant disparity in compensation among different roles within the public sector.
- vi. There are cadres at officer level who earn more compared to Managers/ Principals as well as Senior officers in different organizations. For example, an officer in ULRC earns UGX. 6,270,000 and NCDC UGX. 6,013,413 while a Manager in NFA earns UGX. 5,496,656 and a Principal in UHRC earns UGX. 3,619,493.
- vii. CAOs earns substantially less than the selected HODs they supervise, with a salary of UGX. 2,369,300 on average compared to UGX 6,500,000 for each of the selected HODs.
- viii. There are noteworthy disparities between the head of the institution (Head Teacher) and science teachers. For example, a Head Teacher of a secondary school earns a monthly salary ranging from UGX. 2,270,984 to UGX. 2,350,000. In

contrast, the Senior Education Officer/ Classroom Teachers (Science) earn a much higher salary of UGX 4,250,000.

- ix. There are salary disparities between science teachers and non-science teachers yet they all have the same qualifications (*bachelor's degree*) as required by the job specifications. For example, a science teacher earns UGX 4,250,000, while the highest salary for a non-science teacher in the same category is UGX. 1,311,422.

6.0 The Effect of Fees Charged in Primary and Secondary Schools on Access to Education in Uganda

In response to public concerns, the Equal Opportunities Commission (EOC) investigate the high cost of school fees across Universal Primary Education (UPE), Universal Secondary Education (USE) schools, government non-USE schools, and private secondary schools and how these charges affect educational access for vulnerable groups. The summary findings are explained below.

- i. It was found that Universal Primary Education (UPE) schools, which are supposed to offer free education, are actually charging fees in form of construction fees, development, uniforms, lunch, and missionary activities. The fees charged range between UGX. 4,000 to UGX. 170,000.
- ii. Whereas USE schools are supposed to provide free education in line with government policy, the EOC study found out that almost all Universal Secondary Education (USE) schools in the sampled districts also charge fees. The fees in USE schools range from UGX. 30,000 to UGX. 364,000.
- iii. It was also established that foundational bodies such as the churches and Muslim bodies are responsible for influencing parents to contribute fees towards UPE and USE.
- iv. Despite government policies mandating free education under UPE and USE programs, schools still charged fees for various reasons. These included teacher allowances, meal provision, utility payments, infrastructural improvements, extra-curricular activities, and miscellaneous administrative costs. Some fees were attributed to insufficient government funding, compensation of arts teachers and delayed capitation grants.
- v. It was further found out that, some government-aided schools, which receive government support, charge more than many first world private schools, which defeats the logic of government aid.

7.0 State of Equal Opportunities in Education Focusing on University Merit Scholarships

The Commission carried out the study which aimed to assess the distribution of the 4,000 scholarships across the country, focusing equitable access for all eligible students. The findings of this chapter were as follows:

- i. There were disparities and concentration in certain regions in distribution of scholarships, with Buganda South receiving the highest proportion followed by Buganda North, Ankole and Kampala sub regions. This was attributed to the presence and availability of many government and private schools within the sub regions.
- ii. Regions such as Karamoja, Acholi, West Nile, Lango, Elgon and Teso notably received a small share of students accessing the scholarships in FY 2024/2025, with Karamoja getting only 0.3% (7 scholarships), Acholi 2.3% (58 scholarships), West Nile 2.4% (62 scholarships), Lango 2.8% (71 scholarships), Elgon 3.2% (81 scholarships) and Teso 3.5% (90 scholarships) for FY 2024/2025. This was due to reasons such as; Poverty, Inadequate educational Infrastructure (*Classrooms, libraries, laboratories, Computers, internet access, Textbooks, instructional materials, and resources for both teachers and students*), Lower levels of academic performance, Insecurity among others.
- iii. Majority of the beneficiaries were those from well to do schools where wealthier parents take their children with average school fees of UGX. 2,000,000 per term and above. This undermined the principle of rewarding academic excellence irrespective of socio-economic status.

8.0 State of Equal Opportunities in Access to Electricity and Solar Energy

The Commission examined the critical issues surrounding access to electricity and rural energy in Uganda. The Key findings are presented below.

- i. Karamoja and West Nile sub-region had the least numbers of households connected to national grid at 1% and 1.6% respectively. Hence, households in rural areas utilize other more dangerous forms of energy such as kerosene, charcoal and burning wood, which are extremely harmful to the environment and mainly impact on the livelihood and survival of the vulnerable and marginalized groups.
- ii. Less than 10% of households in rural communities use grid electricity for lighting compared to 51% of the urban communities.
- iii. Out of the 13 sub-regions assessed on accessibility to grid electricity, low coverage was observed in West Nile sub-region with 55% of the total sub-counties not connected to electricity grid.
- iv. There was a wide disparity regarding access to electricity in rural and hard to reach areas (Islands). Within the island located in the 6 districts of Kalangala, Buikwe, Mukono, Wakiso, and Buvuma, it was observed that only Kalangala

District had been connected to power through solar generation system of 1.6 Megawatts.

- v. Several public facilities like health facilities and education facilities in many hard to reach areas were not connected to both grid and off grid which hinders service delivery.
- vi. While Karamoja was found to be the least sub-region with access to grid electricity, it was also observed to have the lowest number of households using both solar home systems and solar kits at 11% and 2.5% respectively.
- vii. 94% of the household's cook using firewood and charcoal and only 6% cook using the other sources of energy such electricity, kerosene, and gas. This is way below the planned target of 15% highlighted in the NDP III as well as the desired target of 50% in the Uganda Vision 2040.

9.0 Status of Access to Justice by Vulnerable Groups in Uganda

The commission sought to establish the justice needs in Uganda and the challenges Ugandans face in access to justice. Below are some of the key findings;

- i. Land Disputes: Many Ugandans face conflicts over land ownership and usage, often stemming from unclear boundaries, inheritance issues, or conflicts between landlords and tenants.
- ii. Domestic Violence: Cases of domestic violence, including physical, emotional, and economic abuse, are prevalent, with many victims struggling to find adequate legal support and protection.
- iii. Sexual Violence: Sexual violence remains a significant issue, with survivors frequently facing stigma and barriers in accessing justice, often resulting in underreporting.
- iv. Marriage and Divorce: Legal matters concerning marriage and divorce, including custody and division of property, are common, with many individuals lacking awareness of their rights.
- v. Criminal Cases: Ugandans encounter various criminal issues, from petty crimes to serious offenses, often feeling that the justice system is slow and ineffective in resolving these matters.
- vi. Violence and Assault: Physical violence and assault are significant concerns, with victims often feeling discouraged from pursuing legal action due to fear of retribution or lack of support.
- vii. Theft of Crops and Animals: Agricultural theft is a pressing issue for rural communities, impacting their livelihoods, yet many victims find it challenging to seek justice.
- viii. Bribes: Corruption within the justice system leads to demands for bribes, which deters individuals from pursuing legitimate legal remedies.
- ix. Corruption: Broader issues of corruption undermine public trust in the legal system, affecting the ability of citizens to seek and receive fair treatment.

- x. Discrimination and Nepotism: Many Ugandans reported experiences of discrimination and nepotism within legal processes, which influences the outcomes of cases.
- xi. Electoral-Related Cases: Disputes arising from elections, including allegations of fraud and unfair practices, highlight the need for a transparent and effective legal framework to address such concerns.

10 Important Concerns of the Youth, Persons with Disabilities, Older Persons and Selected Ethnic Minority Groups

This chapter analyses critical concerns of youth, Persons with Disabilities, Older Persons and selected Ethnic Minority Groups. The study was necessitated by the number of petitions and complaints the EOC received from the above Special Interest Groups demanding for the intervention of the Government and other stakeholders to address these issues.

Youth

Through FGD, Key Informant Interviews (KII) and review of documents, below are some of the findings on the most important issues the youth want the Government to address: Poverty, Unemployment, Access to affordable education, Access to health, HIV/AIDS, Substance Abuse, Mental health, Economic exclusion, Political marginalization, Technology gaps, Early marriage and unwanted pregnancies, Sexual violence /abuse, Social media abuse, Limited Entrepreneurship Support, Discrimination by Elders, Cyber bullying, Corruption and Nepotism, Lack of equity, Regional imbalance and Youth exploitation

Persons with Disabilities

The issues faced by persons with disabilities are as explained below; Un employment, illiteracy, lack of Inheritance Rights, Health care access challenges, Neglect and Exclusion, physical Accessibility issues, Mental health, inadequate Budgeting for Disability Inclusion, lack of Participation/status of Organizations of Persons with Disabilities (OPDs).

Older Persons

Older persons in Uganda still face a number of challenges which include the following; Poverty, Ill-health, Lack of Social and Medical Gerontologists, poor sanitation and Personal Hygiene, Abuse of older persons' rights, Lack of information, Dependency Burden, limited access to Support Programs.

Ethnic Minority Groups

Concerns of Ethnic Minority Groups in Uganda include: Reduction in Population, Landlessness and Land evictions, Language Domination under thematic curriculum, Lack of Participation in Governance Structures, Extinction of Cultural Heritage and Identity Crisis.

General Recommendations

- i. The Ministry of Education should enforce the school fees policy. The policy should establish clear fee structures, regulate fee increases, promote equitable access through financial support, provide flexible payment options, ensure transparent financial reporting, enforce government oversight with penalties for non-compliance, and include a grievance mechanism for resolving fee disputes.
- ii. Government should come out with a school feeding policy to address the challenges of starvation, irregular attendance and high dropout rates by pupils/ students, and financial strain on low-income families.
- iii. The government should consider reallocating funding from affluent non-USE schools, identified by factors such as high tuition fees, student demographics, advanced infrastructure, strong academic performance, extensive extracurricular programs, affluent locations, private donations, and competitive teacher salaries, to address more urgent educational needs.
- iv. The Ministry of Education and Sports (MoES) should put in place interventions to address educational inequities, such as improving access to quality education, enhancing support systems, and increasing scholarship opportunities to help students from underrepresented areas/districts such as northern and eastern regions to compete more effectively for national merit scholarships.
- v. The Ministry of Education should introduce a needs-based component in the scholarship criteria. This would consider the financial background of applicants alongside their academic achievements, ensuring that students from lower-income families have a fair chance of receiving scholarships.
- vi. To enhance the effectiveness of addressing salary disparities within Uganda's public service, we recommend transferring the function of salary review to the Equal Opportunities Commission (EOC). The EOC, which is already tasked with promoting equality and addressing inequalities across various sectors, is well-positioned to incorporate salary reviews into its mandate. By leveraging its expertise and established framework for evaluating and rectifying disparities, the EOC can ensure that salary structures are fair and equitable for all government employees.
- vii. We recommend that the Ministry of Public Service (MoPS) implements an enhancement plan to achieve proposed long-term pay targets for all public servants. This structured approach will involve phased salary increases that

address existing disparities while ensuring that all employees receive equitable compensation over time.

- viii. The Ministry of Energy and Mineral Development should prioritize connecting the remaining sub-county headquarters across the 13 regions to the national electricity grid. This initiative will help reduce reliance on dangerous forms of energy and enhance safety and accessibility for local communities.
- ix. The government should expedite the electrification of public facilities, including health and education institutions, that currently lack access to the grid electricity. This initiative will significantly enhance service delivery and improve overall outcomes in these critical sectors.
- x. The government should provide funding for legal aid service particularly in rural areas. This would enable vulnerable groups to access professional legal representation without having to incur heavy financial burdens.
- xi. The Judiciary should expedite the operationalization of the stated Magistrates Courts (Magistrate Areas and Magistrates Courts) Instrument, 2024 especially in districts that do not have any Justice centre.
- xii. The Judicial Service Commission should ensure recruitment and placement of relevant staff.i.e. Chief Magistrates, and Magistrate Grade one to all magistrate court without any staff to enhance efficiency in administration of justice.
- xiii. The Government should put an end to the creation of additional districts and local government councils, and to instead focus on developing the existing ones.
- xiv. Under NDP IV, the country's national development goals should prioritize fewer areas, concentrating on those with the highest multiplier effects in promoting employment, economic growth, wealth creation, and agro-industrialization. This targeted approach will ensure more effective resource utilization and drive sustainable progress for all Ugandans.
- xv. There is need to put in place multiple economic intervention to create more than 500,000 jobs per year to accommodate the big numbers of unemployed youth.
- xvi. The Government should fund special needs education in the existing learning institutions and establish more specialized schools for persons with disabilities.
- xvii. The Government should improve accessibility supported by the Persons with Disabilities Act, Cap 115 which mandates accessible buildings, information, public transport, and assistive devices.
- xviii. There is need to provide psychosocial support to the older persons in the families and communities through provision of quality counselling services.
- xix. There is need to promote gender, equity and social inclusion for older men and women through the provision of free legal services. Through this, their rights will be protected.
- xx. Provide specialized medication for older persons, testing equipment for age

related illness such as diabetes, at Health Center (iii) level across the country.

- xxi. The Ministry of Health should establish annexes specifically for treating older persons at main hospitals at district level.
- xxii. The Ministry of Gender, Labour and Social Development (MGLSD) should formulate a National Policy of Ethnic Minorities to clearly define their issues and areas of intervention.
- xxiii. There is need for the Ministry of Gender, Labour and Social Development to establish a National Council for the Ethnic Minorities to act as a platform for coordination and advocacy of their concerns.
- xxiv. The Ministry of Justice and Constitutional Affairs should devise mechanisms for representation of Ethnic Minorities in the National Parliament and other governance structures on affirmative action and through an electoral college.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

Uganda's commitment to equal opportunities is enshrined in its Constitution, specifically in Article 32(3), and is reflected in various policies, laws, and institutional frameworks. The Equal Opportunities Commission (EOC), established under the Equal Opportunities Commission Act, Cap 7, plays a central role in monitoring and ensuring compliance with these commitments.

In accordance with Section 24(2) and (3) of the Equal Opportunities Act, Cap 7, the Commission developed the 11th Annual Report on the State of Equal Opportunities in Uganda for the FY 2023/2024 under the theme: *"Fostering inclusive growth for sustainable development"*. The Report presents a comprehensive analysis of the progress, challenges, and future outlook of promoting equal opportunities across all sectors of society. Furthermore, it is a critical tool for assessing how well Uganda is advancing towards a more inclusive and equitable society, where all individuals, regardless of gender, age, disability, ethnicity, or socio-economic status, can access and benefit from national resources and opportunities.

This report aligns with the objectives set forth in the National Development Plan III (NDP III) 2020/21- 2024/25, the NRM Manifesto 2021/22 - 2025/26 and Vision 2040, which all emphasize the importance of inclusive growth and equitable resource distribution. The findings contribute to the achievement of the Sustainable Development Goals (SDGs), particularly those related to reducing inequalities and ensuring access to essential services for all. By integrating these frameworks with the FY 2023/24 budget strategy, the report aims to guide policymakers in addressing disparities and enhancing opportunities for marginalized groups, ultimately fostering a more just and prosperous Uganda.

The report highlights the state of equal opportunities in Uganda focusing on: Planning, Budgeting and Resource utilization; Historical Marginalization; Taxation; Salary disparities; effect of fees charged in primary and secondary schools; access to higher education National Merit scholarships; Energy, Justice; and the situation analysis of selected vulnerable groups. It provides a detailed examination of the state of equal opportunities in the aforementioned key sectors and highlights both the achievements made in addressing disparities and the persistent gaps that continue to affect all people in the Country. The report also presents the importance of collaboration between government agencies, civil society, the private sector, and development partners in advancing the equal opportunities agenda.

Through data-driven analysis, case studies, and stakeholder insights, this report aims to inform policymakers, practitioners, and the general public about the current state of equal opportunities in Uganda. It also offers strategic recommendations for enhancing

the implementation of equal opportunity initiatives, strengthening institutional capacities, and fostering a culture of inclusivity at all levels of society.

As Uganda continues to navigate its development path, the insights provided in this report are crucial for guiding future actions to ensure that no one is left behind. The Equal Opportunities Commission remains committed to its mission of promoting fairness, justice, and equality for all Ugandans, and this report serves as an accountability report at a national level showing the gaps and recommendations for improvement.

1.1 Background

The promotion of equal opportunities is a cornerstone of Uganda's development agenda, grounded in the country's Constitution and reinforced by various legislative and policy frameworks. Over the years, Uganda has made significant strides in addressing inequalities and ensuring that all citizens, regardless of their social, economic, or demographic characteristics, have access to opportunities that enable them to live dignified lives enable citizens thrive, achieve their full potential. However, persistent disparities and emerging challenges continue to affect the equitable distribution of resources and opportunities, necessitating continuous monitoring and evaluation.

According to the Uganda Bureau of Statistics (UBOS) National Housing and Population Census (2024), the population of Uganda is 45.9 million, with a significant proportion of the population being men (22,495,030), women (23,440,016) youth (10,418,337 million), children (23,182,671 million), older persons (2,558,893 million) and persons with disabilities (3 million). These demographic groups often face unique challenges in accessing education, healthcare, employment, energy and other essential services, which can perpetuate cycles of poverty and exclusion. Uganda's population structure presents both opportunities and challenges for equal opportunity initiatives.

Uganda's economy has shown resilience in the face of global economic challenges, with a projected growth rate of 5.3% in the fiscal year 2023/2024, according to the Ministry of Finance, Planning, and Economic Development (MoFPED). However, economic growth has not translated into equitable access to opportunities for all Ugandans. Income inequality, as measured by the Gini coefficient, remains high at 0.42, indicating significant disparities in income distribution. Rural areas, where 75% of the population resides, continue to lag behind urban centers in terms of access to services, infrastructure, and economic opportunities, (World Social Report, 2020).

1.2 Purpose

The purpose of the report is to present the State of Equal Opportunities in Uganda in accordance with section 24 (2) of the EOC Act Cap. 7.

1.3 Specific objectives

- i. To establish the state of compliance to provisions of Equal Opportunities by state and non-state actors in Uganda.
- ii. To recommend corrective action for effective promotion of equal opportunities by different duty bearers.
- iii. To create awareness on the importance of diversity, equity and inclusive development where no one is left behind.

1.4 Rationale

The Annual Report on the State of Equal Opportunities in Uganda for the fiscal year 2023/2024 is essential for several reasons, rooted in the ongoing need to address inequalities and ensure that all Ugandans can fully participate in and benefit from the country's development processes. This section outlines the rationale for the report, supported by relevant statistics that highlight the current state of equal opportunities in Uganda.

- i. **Legal Mandate:** The production of the report is a statutory requirement under the EOC Act, 2007.
- ii. **Transparency and Accountability:** The annual report promotes transparency by providing a comprehensive overview of the government's efforts and progress in promoting equal opportunities. It allows the public and stakeholders to assess whether the government is fulfilling its commitments and obligations in this regard. This transparency is essential for holding government institutions accountable for their commission and omissions in regards to equal opportunities.
- iii. **Monitoring and Evaluation:** This annual report provides a structured platform for monitoring and evaluating progress in the promotion of equal opportunities. This allows policy-makers and stakeholders to assess the effectiveness of policies, programs, and initiatives aimed at reducing discrimination and inequality. By analyzing the data and outcomes presented in the report, rights holders and duty bearers should make informed decisions.
- iv. **Policy Formulation and Review:** The information and analysis presented in the report is to inform the development of new policies and the revision of existing ones to better address the needs of the marginalized and disadvantaged groups. It helps to identify gaps in policy implementation and areas where targeted interventions

are required.

- v. **Public Awareness and Engagement:** The Annual Report raises public awareness about issues related to discrimination, marginalization, inequality, and social justice. It provides a platform for discussing these issues and mobilizing public support for necessary changes. Informed citizens are more likely to engage in advocacy and activism for equal opportunities.
- vi. **International Reporting and Compliance:** Uganda is a state party to several international, and regional treaties and other instruments related to human rights and equal opportunities. Producing this annual report helps demonstrate Uganda's commitment to fulfilling its international and regional obligations and hence showcases the government's compliance with international human rights standards.
- vii. **Policy Alignment:** The Report serves as a mechanism to align government actions with broader international development plans and strategies. At the National level, the report aligns with Uganda Vision 2040, National Development Plan III, and other strategic frameworks, ensuring that equal opportunities are integrated into the country's development agenda.

The rationale for the Annual Report on the State of Equal Opportunities in Uganda for FY 2023/2024 is grounded in the need to address persistent inequalities, ensure inclusive economic growth, enhance access to education, foster social inclusion, guide policy and programmatic interventions, and strengthen accountability. The statistics presented in this report provide a clear picture of the current state of equal opportunities in Uganda and highlight the areas where further action is needed to achieve a more just and equitable society.

1.5 Methodology

The compilation of the Annual Report on the State of Equal Opportunities in Uganda for the fiscal year 2023/2024 involved a comprehensive and systematic approach to data collection, analysis, and reporting. This section outlines the methodology employed to ensure that the report is accurate, representative, and reflective of the current state of equal opportunities in Uganda.

1.5.1 Research Approach

A mixed-methods research approach was employed to investigate the state of equal opportunities in Uganda for FY 2023/2024. This approach integrated both quantitative and qualitative methods, allowing for a comprehensive analysis of the issues at hand.

The quantitative component involved statistical data collection to measure various aspects of equality and discrimination, while the qualitative aspect included interviews and focus group discussions to gather in-depth insights and personal experiences. This combination provided a richer understanding of the challenges and progress related to equal opportunities in the country. The mixed methods research approach method was used in order to improve on the findings by ensuring that the limitations of one type of data are balanced by the strengths of another.

1.5.2 Data Collection methods

Documentary Review

All chapters involved an extensive review of existing literature, reports, and official statistics. Key sources included: The Uganda Bureau of Statistics (UBOS) for national surveys such as the Uganda National Household Survey (UNHS), MDA reports and national data sets, particularly from the Ministry of public service, Ministry of Energy, Ministry of justice and constitutional affairs, and Ministry of Education and Sports.

Reports from the Equal Opportunities Commission (EOC), including findings from previous annual reports, discrimination complaints, and case studies.

Research studies and publications from academic institutions, non-governmental organizations (NGOs), and development partners focusing on issues related to equal opportunities, social inclusion, and marginalized groups.

Surveys and Questionnaires:

Structured surveys were used on various stakeholders, including, community leaders, and members of marginalized groups. This allowed for the collection of quantitative data on perceptions, experiences, and access to services.

Key Informant interviews:

In-depth interviews were conducted with key informants, such as policymakers, representatives from Representatives of civil society organizations (CSOs) working on issues related to gender, disability, youth, and minority rights, Community leaders and representatives of marginalized groups, including women, persons with disabilities (PWDs), ethnic minorities, and older persons and representatives from relevant Ministries, Departments, and Agencies (MDAs) provided expert perspectives on policies, program implementation, and challenges faced in promoting equal opportunities. These interviews provided qualitative insights into specific challenges and success stories related to equal opportunities.

Focus group discussions (FGDs)

To triangulate the information further, Focus Group Discussions (FGDs) were conducted across various regions of Uganda. This primary data collection method focused on gathering insights from Individuals who have directly accessed government services shared firsthand accounts of their experiences, highlighting successes and barriers in accessing opportunities.

1.5.3 Data Analysis

The data analysis process included; inspecting, cleaning, transforming, and interpreting data. Data was analyzed in order to gain meaningful insights from raw data, uncover valuable information that would be used to solve problems, make informed decisions as well as support decision-making.

Several data analysis approaches such as descriptive analysis, content analysis, trend analysis, comparative, and ratio analysis were used to expound on the state of equal opportunities in Uganda for FY 2023/24.

Data analysis software used to interpret, understand the data and arrive at conclusions included; Microsoft Excel, Stata, and Statistical Packages for Social Scientists (SPSS).

- i. Quantitative data from national surveys and administrative records was analyzed using statistical software to produce descriptive statistics, trends, and correlations. The analysis centered on key indicators related to equal opportunities, including income distribution, taxation, cost of education, educational attainment, access to justice, and energy. Data was disaggregated by gender, age, disability status, geographic location, and other relevant demographics to highlight disparities effectively.
- ii. Qualitative Analysis; Qualitative data obtained from interviews, focus group discussions, and case studies were analyzed thematically. The analysis identified recurring themes, patterns, and narratives related to the challenges and opportunities in promoting equal opportunities in Uganda. The qualitative insights provided context to the quantitative findings, highlighting the lived experiences of marginalized groups and the effectiveness of existing policies and programs.
- iii. Triangulation; To enhance the validity and reliability of the findings, a triangulation approach was employed. This involved cross-referencing data from multiple sources and methods to corroborate the findings. For instance, statistical data on education and employment was compared with qualitative insights from stakeholders to ensure consistency and accuracy.

1.5.4 Stakeholder Engagement

Stakeholder engagement was a crucial component of the methodology, ensuring that the report reflects a wide range of perspectives and experiences. The process included:

The Equal Opportunities Commission (EOC) organized consultative meetings with key stakeholders, including government officials, civil society organizations, development partners, and community representatives. These meetings provided a platform for discussing preliminary findings, and gathering additional input for the report.

1.5.5 Reporting

Drafting and Review; The report was drafted by a team of experts from the Equal Opportunities Commission, with inputs from technical advisors, statisticians, and subject matter specialists. The drafting process involved multiple iterations, with the draft report reviewed by stakeholders and peer reviewers to ensure accuracy, relevance, and clarity.

Validation; A validation workshop was conducted to present the draft report to a broad audience, including government officials, development partners, civil society organizations, and representatives of marginalized groups. Feedback from the validation workshop was incorporated into the final report to ensure that it reflects the perspectives and needs of all stakeholders.

Finalization and Dissemination; The final report was prepared, taking into account all feedback and ensuring that it meets the highest standards of accuracy and completeness. The report is disseminated through various channels, including print publications, online platforms, and public presentations, to reach a wide audience and inform policy and decision-making processes.

1.5.6 Scope

This year's annual report focused on nine thematic areas i.e. state of equal opportunities in Uganda focusing on: Planning, Budgeting and Resource utilization; Historical Marginalization; Taxation; Salary disparities; effect of fees charged in primary and secondary schools; access to higher education National Merit scholarships; Energy, Justice; and the situation analysis of selected vulnerable groups.

This report covers the Financial year between 1st July 2023 to 30th June 2024.

1.5.7 Data Quality Control

To enhance the validity and reliability of the findings, a triangulation approach was employed. This involved cross-referencing data from multiple sources and methods to corroborate the findings.

The methodology employed in compiling the Annual Report on the State of Equal Opportunities in Uganda for FY 2023/2024 was comprehensive and inclusive, combining quantitative and qualitative data to provide a thorough assessment of the current state of equal opportunities in the country.

The engagement of stakeholders throughout the process ensured that the report is not only data-driven but also reflective of the diverse experiences and perspectives of Ugandans. Stakeholder engagement process included:

Consultative and Validation Meetings: The Equal Opportunities Commission (EOC) organized consultative meetings with key stakeholders, including government officials, civil society organizations, development partners, and community representatives. These meetings provided a platform for discussing the preliminary findings, draft reports and gathering additional input for the reports.

1.5.8 Limitations

While every effort was made to ensure the robustness of the methodology, some limitations were encountered:

Data Gaps: In some areas, particularly concerning marginalized groups, there were gaps in available data. Where possible, qualitative insights were used to fill these gaps, but the lack of comprehensive data remains a challenge.

Fear by civil servants to provide information on some topics.

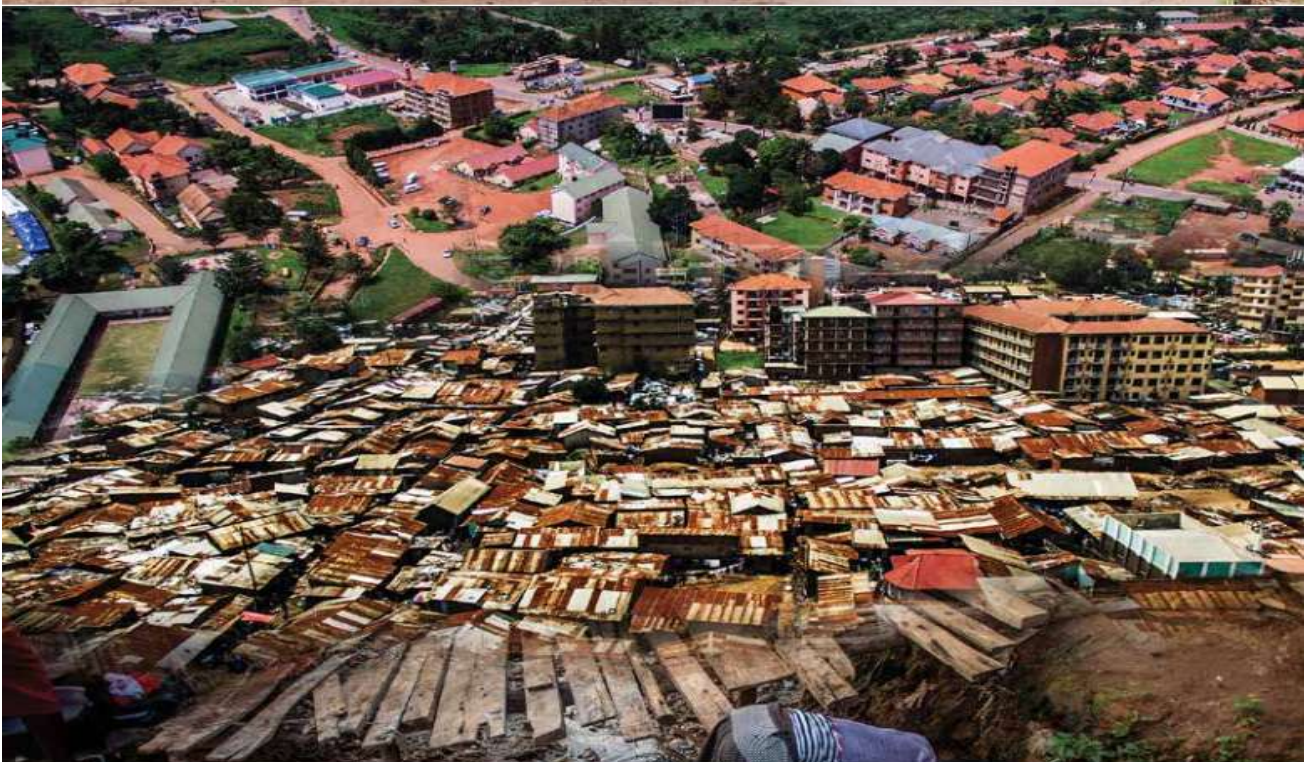
Response Bias: During primary data collection, some respondents may have provided socially desirable answers, particularly in the context of sensitive issues such as discrimination. Efforts were made to mitigate this through careful question design and interviewer training.

1.5.9 Ethical Considerations

The data collection and analysis processes were guided by ethical principles, including informed consent, confidentiality, and the respectful treatment of all participants. The EOC ensured that all research activities were complied with national and international ethical standards.

CHAPTER TWO

INEQUALITY IN UGANDA: A HISTORICAL OVERVIEW



2.1 Perspectives of Inequality

The intellectual community, the different political actors, policy makers and influencers all have varying perspectives on the causes, functions, dysfunctions and consequences of inequality. There is equally no consensus on what intervention measures should be undertaken to offer solutions to the phenomenon of inequality on account of the irreconcilable perspectives on the phenomenon of inequality. Scholars belonging to the functionalist school led by Emile Durkheim¹ posit that inequality is normal, inevitable, desirable and inevitable. That inequality is desirable for the effective functioning of society.

Those belonging to the functionalist school for example believe that poverty is an individual choice and decision. Poverty is blamed on the poor people's attitude. That the poor lack motivation and acquisitive behavior. Similarly, some religious-based notions of the Christian right believe that poverty or inequality is divinely ordained. That some are rich because they are anointed, and some are poor because they are unfortunate. That the poor are so because of their moral failings and therefore deserve it. This school at times blames a whole community, society or even race such as Africans as being responsible for their predicament because they lack acquisitive behavior.

The functionalists go ahead to think that inequality plays an important and positive role in society. That it is beneficial to have poor and rich people. That an unequal society is a functioning society and such an ideology informs and guides on policy choice. That sympathizing with the poor and providing for them creates a culture of dependency which harms development. Emile Durkheim is the classical scholar belonging to this school and a leading exponent on the functioning necessity of social inequality. Similarly, politicians rooted in this school who are on the right of the centre sometimes called conservatives or reactionaries look at inequality as a necessary function of society. That inequality is a stabilizing force in society and inspires the underclass to work harder and move upwards and those already up there to also work harder to remain there. This way, so they reason, inequality serves a positive function to motivate people for hard work. And in this way inequality leads to efficiency and contributes to economic development. The conservatives further argue that once these structures have inspired people and there is economic success for a few, gradually there will be a trickle-down effect and the whole society will benefit. However, this trickle down has not taken place and inequality has persisted and has been worsening since the Second World War. The functionalists believe that the causes of inequality are individual character traits such as fecklessness, laziness and lack of motivation. The functionalists stigmatize the poor as the lazy and ungodly. Therefore, according to this school of thought the intervention is to encourage the poor and underclass to work hard or pray harder to bring divine favor to themselves

¹ Emile Durkheim (1984) *Division of Labour in society*. New York. The Free Press

and be frugal thus enhancing their innate abilities.

On the opposite side of this controversial debate are the scholars of the conflict theory sometimes going by the label radical or critical scholars writing in the tradition of Marxism²The politicians belonging to this school are left of the centre and sometimes go by the label progressives. The conflict theory school scholars and their counterpart left leaning progressive politicians hold a diametrically opposed perspective regarding the causes and solutions to inequality. They posit that inequality is rooted and embedded in the structures and systems of society.

That inequality is a public policy choice not caused by individual traits choice. That inequality is structural based, systemic and caused by socio-political exclusion, discriminatory exploitative and exclusionary ideologies and policies of the dominant and powerful class or forces in society and is harmful to the individual, society, nations and environment. That inequality is rooted in society and the solution is societal transformation not individual transformation. That inequality must be fought through policy and legal reforms and by countering hegemonic and anti-equality norms by deconstructing and debunking those inequality justifying narratives and ideologies by the functionalist school. The conflict theorists further recommend active citizenship pressure on power if there has to take place meaningful change.

2.2 Types of Inequality

If challenges of inequality have to be addressed different forms and types of inequality must be identified. The different types of inequalities can best be summarized into three main categories. These are; Identity-based, economic or class-based and spatial-based inequalities. Examples of identity-based inequalities include; racism, ethnicity (tribalism), clanism, gender, ageism and religious sectarianism. These are sometimes categorized as structural inequalities. Class-based inequality includes; the haves and the have not's, white collar vs. blue collar workers, employer's vs employees, land tenure ownership, economic occupations, tax regimes etc. At times inequality is defined in socio-political terms to refer to unequal distribution of rights, liberties and status.

Spatial-based inequality includes; geographical-based aspects regional disparities, rural/urban economic disparities and global development disparities. There is also a perspective which characterizes inequality as based on unequal access to opportunities and inequality based on unequal treatment either before the law or in spaces of employment. By and large, inequalities can be identified by the unequal access to productive resources, social services, power, status and opportunity.

2 Karl Marx and Fredrick Engles (1848). The Communist Manifesto. United Kingdom. London

Defining and characterizing different forms of inequality is very critical. If inequality is not well defined and identified some forms of inequality will be invisible and obscure in public discourse and policy prescriptions and will remain unaddressed. For example, the most discussed inequality in the contemporary era is income and wealth inequality. Other forms of inequality such as taxation, cultural, gender and political rights inequalities are hardly debated in the public sphere and yet they are among the most important causes of inequality. There are identity-based inequalities and economic - based inequalities. These include but are not limited to; economic inequality between the haves and have not's. Political inequality between those with power and those powerless, between men and women, the old and young, nations and nations, between regions and regions etc. Others forms are bureaucratic based inequality and multidimensional inequality.

2.3 Algebraic Vs Arithmetic interventions

When addressing the challenge of inequality care must be taken not just tinker at the edges of inequality and in most cases using arithmetic solutions. For example, when there is racial, gender, ethnic or regional imbalance in allocation of jobs, resources, opportunities and other values, there is a temptation to address such challenges using the arithmetic methods of allocation. That is to say by factoring in the equation just quantity and not power and authority that those appointed hold. Inclusiveness should not be for mere appearances or tokenism. It is tempting for example to include and increase more women in the legislature or executive in terms of numbers when actually the said women have no powers to influence outcomes of policy and decision making. It is not uncommon to find in a conflict negotiation power sharing arrangement and political settlement the weaker party to be allocated peripheral cabinet portfolios that have no allocative influence. It is equally tempting to include for equalization purposes more cabinet ministers from a certain ethnic group or region into cabinet but who are put in portfolios that do not allocate resources and values.

In other words, ethnicity, political or gender balancing is not arithmetic. It is not about the numbers included but also powers of influence those numbers hold. To explain this analogy better let us use a real calculation. $2x+4y=20$. From a casual arithmetic observation, it can be tempting to think that $2x$ has less value than $4y$ because 4 is greater than 2. Unless you first determine the value of x and y you cannot tell whether $2x$ is less or more than $4y$. In this calculation if we assign x the value of 6 and multiply, then $2x=12$. And if we assign y the value of 2 then $4y$ is equal to 8. Then from an algebraic calculations $2x$ is greater than $4y$. In other words, gender or ethnic balancing or inclusiveness should be based on algebraic but not arithmetic balancing.

It is not a matter of quantitative balancing gender or ethnic posts by just appointing to say cabinet posts or any other form of posts. It is the weight and power of influencing

decision making and allocation of resources carried in those posts that matters or the ability, capacity and influence of the persons appointed in those posts. Political power balancing should be algebraic not arithmetic. Therefore, when analyzing inequality data especially when it comes to power and resource balancing we should use both qualitative and quantitative lenses. Reports on inequality should be both descriptive and analytical. If we do not produce analytical reports, we shall miss the bigger picture where some forms of inequality will remain unexplored and invisible masked in quantitative figures and data.

2.4 Drivers/sources of Inequality

There are many sources and drivers of inequality. These can be divided into social, economic, political and ideological categories. The ideological or cultural sources include but are not limited to, inequality popular narratives, hegemonic cultural norms, patriarchy, and the neo-liberal market economic paradigms. The economic related drivers of inequality are unequal access to resources and opportunities. They include **unequal access** to; productive resources such as land, banking and financial services and technology including internet infrastructure and information. Relatedly, lack of public sector investment in the country is a driver of inequality. Lack of or unequal access to social services that include; education, health, insurance services, employment and social protection are some of the drivers of inequality.

One more important driver of inequality but rarely considered and factored in planning processes to reduce in inequality is the political dimension. Politics has been defined by Laswell³ as: Who gets What, When, Where and Why. Politics is very critical in deciding how to allocate resources and values. Politics is central to policy making and by extension to allocation of resources and opportunities. Therefore, unequal access to power and decision making is a big determinant of inequality in a given country. Democracy or lack thereof is a fundamental determinant of inequality and so is the ideological orientation of the governing class. Politics is not limited to the individual country borders. Decision making is now also at global level and therefore globalization is also a driver of inequality.

2.5 Consequences of Inequality

There is consensus among scholars, policy makers, development practitioners and security strategists that inequality poses existential threat to the state, citizens and democracy in the world. They suggest that inequality in society has dire consequences in spite of the argument and line of reasoning and belief by the functionalist school. It has been observed that inequality; is morally wrong, politically unwise, economically unsound and environmentally destructive. There is a general consensus among progressive

3 Harold Lasswell and Abraham Kaplan (2014 ed.). Power and Society. e book

forces that inequality harms the individual, society, economy, politics and environment. Analysts posit that inequality leads to structural violence⁴ where unjust sociopolitical and economic structures and systems harm people. Inequality has caused untold suffering to communities because it results into social disharmony and unrest and undermines the development of social cohesion and social capital. Inequality threatens peace and security as it leads to conflicts and political instability, increases violent conflicts including gender based violence and higher rates of crime, promotes uneven development and stifles social mobility. Inequality harms the economy and leads to economic inefficiency in the sense that it deprives the economy domestic market because it results into low purchasing power of the majority. Inequality results into political polarization and uneven development thus negatively impacting on nation building processes especially among post-colonial states in Africa. Inequality threatens democracy and weakens political systems leading to state fragility.

Others posit that inequality leads to ethnic tensions and civil wars, terrorism and undermines the development of democracy. Promoting equality should be a strategic instrument for promoting peace and avoiding wars and therefore should be a priority in peace building policies.

2.6 History of Inequality in Uganda

2.6.1 Pre-colonial roots of inequality

Uganda as one country is a British colonial creation but I hasten to add that the communities which came to constitute Uganda were in existence in what came to constitute Uganda before British colonialism. Uganda was established some one hundred and thirty years ago in 1894 when Uganda was declared a British protectorate. Before the British came to Uganda there were communities of people who had lived in what came to be called Uganda for millennia. In pre-colonial era, these communities were organized in autonomous entities variously called kingdoms, chiefdoms, clans etc. Inequality is not limited to the colonial socialization drive. It existed in various forms in among the pre-colonial communities. There was cultural hegemony which was a tool in the hands of the powerful. By the way culture is not neutral and is not innocent. Cultural hegemony of worldviews, norms, thoughts and beliefs is responsible for justifying and legitimizing inequality. Patriarchal world views which shape gender inequality practices were more prevalent in precolonial times than today. Slavery was practiced in some communities, but it was not prevalent.

In the semi feudal states of Buganda, Bunyoro, Toro and Ankole society was stratified along social classes⁵. There was inequality between aristocrats and the subjects, men and

4 Johan Galtung (1964). A structural Theory of Agression. Peace Research Institute, Oslo

5 Mahmood Mamdani (1976). Politics and class Formation in Uganda. New Left Review. New York

women, elders and the young, principal Kingdoms and vassal states. There were those who tilled the land and those who ruled and subsisted on the labor of those who toiled in form of paying tribute in kind. There was unequal access to social and political power between clans. Economic disparities were minimal but political and social structures were rigid. Norms were rigid. Power was hereditary and social mobility limited. Gender inequality was high because of the prevailing patriarchal norms and attitudes. Of course there was no widespread inequality in pre-colonial period not because of the inherent innate traits of Africans or egalitarian social ideologies and practices but because there was hardly any private property. There was no capital accumulation in this non monetized economy except in a few cases among the cattle keepers. Therefore, inequalities have become sharper and increased in Uganda since the introduction of capitalism and the money economy by the British.

2.6.2 Colonial legacy of Inequalities

Uganda was colonized during the era of Victorian age at the turn of the 19th Century. The Victorian hierarchical, monarchical, class and patriarchal norms informed British overseas social and political policies. The legacy of the Victorian ideological frame of mind informed British social and economic policies in Uganda in the first half of the 20th Century. The Victorian frame of mind and values informed British colonial socialization processes in Uganda which has had far reaching impact on Ugandan worldviews. For example, the first schools—Buddo and Gayaza were to train children of chiefs and not commoners. These were elite schools to nurture learners into the English high and elite class mannerisms. The graduates of these schools were elitists imbued with aristocratic norms. This education structure was extended to other schools in Uganda and the legacy of this education still shapes the elitist frame of mind among some Ugandans. Such Victorian frame of mind and values are not conducive for nurturing an equal society. The Victorian elitist frame of mind that informed colonial socialization promoted the exploitation of certain racial, social and class groups by others in Uganda.

The colonial era introduced new parameters for social differentiation and socialization. When the British declared Uganda a British protectorate in 1894, there were religious rivalry between Moslems and Christians on one hand and a polarization within the Christian faith between the Protestants and Catholics. The British colonial rulers sided with the Protestants against the Roman Catholics and moslems and this marginalization along faith lines was institutionalized⁶ Protestantism became a de facto state religion. Protestant founded schools received more grants in-aid than catholic founded schools. And moslems were largely left behind in education because they had no missionaries to build them schools. This colonial socialization left behind religious based inequality that independent Uganda inherited at Independence in 1962.

⁶ S.K Karugire (1980). A political History of Uganda. Heinemann, London

Another form of inequality was over land. The British introduced private ownership of property. The 1900 Buganda Agreement created a form of inequality based on landed property. The British created a class of landlords and tenants. This arrangement of land lord/tenant relationship was replicated but to a small extent in Busoga, Bunyoro, Toro and Ankole. The idea and practice of land as a commodity and private property introduced a new form and basis of inequality and the legacy of this land inequality is still felt especially in Buganda. The British also introduced the monetary economy. This was in form of cash crops namely cotton and coffee. However, these were initially introduced in certain regions and not others leading to regional imbalance. Cash crop agriculture was largely in central region and this created regional inequality. Similarly, social services such as schools and health centres were introduced and concentrated in the central region of Uganda and so was road and railway infrastructure. By and large the British colonial economy promoted regional economic imbalance in Uganda. In short some regions such as West Nile and Kigezi were reserved for labour supply to the central region. This regional division of labour promoted not only regional inequality but also ethicized division of labour where some regions became or ethnic groups were producers of cash crops and others labour reserves in Uganda.

The British also introduced export and import trade economy. Like in the case of regional and ethnic imbalance, this sector was also based on racialized division of labour. The Africans cultivated cash crops, the Indians bought and sold them and the British were in manufacturing and banking. This racialized division of labour was the source of economic inequality marginalizing Africans who were at the bottom of the value chain. This state of affairs where the Indians dominated trade continued until Idi Amin expelled them from Uganda in 1972 a division of labour that is slowly coming back today. The legacy of racialized division of labour led to political tensions between Africans and Asians which climaxed into the expulsion of Asians from Uganda in 1972.

The British introduced ethicized political administration in Uganda. Under the system of Indirect rule there was divide and rule and unit and rule simultaneously. In order to create viable administrative units as districts or Kingdoms, the British amalgamated some ethnic groups into one administrative unit. By amalgamating, the British united different ethnic groups into one unit. But simultaneously as they united they divided in the sense that some ethnic groups in the same district or kingdom were given more power and privileges than others. The Baganda were favoured in public service jobs vis vis the rest of Ugandans hence the consequences of Buganda and the rest. Batoro were favoured over the rest of the ethnic groups in the Toro kingdom hence the Toro question. The Bagisu were favoured in Bugisu, the Bahima were favoured in Ankole, the Baganda were favoured over Banyoro in present Kibale District or what was known as the lost counties etc. This policy of colonial socialization in Uganda ethicized employment and allocation

of resources such as scholarships that created inequality and ethnic tensions in Uganda the legacy of which still hampers the forging of a nation in Uganda.

Besides, ethicized and racialized division of labour, the British left out of the mainstream development processes and programs indigenous ethnic minorities. These were in most cases small communities living on the margins of society in the pre-colonial period. In most of the cases these were isolated and living in mountainous and forested habitats in the country. These include; the IK and Tepeth in Karamoja region, Benet on slopes of mount Elgon, Batwa in Kigezi region, Bavonoma in Bundibugyo etc. These communities were left out in development processes and their indigenous lands have been taken alienated. These indigenous communities are stereotyped and excluded from the mainstream development by neighboring communities. Their languages, heritage and cultures are threatened with extinction.

2.6.3 Post-colonial forms of inequality

Uganda attained independence in 1962 after 68 years of colonial rule. As an independent country Uganda has existed for 62 years under self-rule. Uganda is still experiencing some forms of inequality inherited from colonial rule though these forms have changed or been shaped by the different post-colonial administrations. Between 1962 and 1971 when Obote was overthrown there was little time to address historical inequalities created by colonialism. Religious inequalities and political inequalities continued albeit in different forms. Idi Amin rule between 1971 and 1978 created an economy of crime and speculation (Okusamula) which resulted into a class of wealthy people (mafuta mingi) who got rich quickly through smuggling (Magendo). Under Idi Amin, racial inequality was addressed by Idi Amin expelling the Asians and Europeans but class inequality between the haves and have not Africans persisted and the gap between the rural and urban increased. The businesspeople gained at the expense of fixed income earners—the civil servants and labourers.

Under the NRM Government, marginalization and inequality have greatly reduced. The NRM government enacted the 1995 constitution which eliminated all forms of structural and political inequalities and discrimination based on gender, age, history, ethnicity, disability, political affiliation, religion, geographical location and economic status. Consequently, the number of women, youth, persons with disabilities and other special interest groups in the governance structures have greatly increased.

The NRM government also introduced UPE in 1997 and USE in 2007 to address the challenge of access to education for all Ugandans especially the vulnerable groups.

In terms of economic empowerment, the NRM government initiated different interventions to empower all Ugandans without discrimination to ensure their inclusion in the money

economy. These various interventions have had positive impact in the lives of Ugandans as indicated by the increased life expectancy, reduced poverty rate, high literacy rate, reduced infant mortality rates and maternal mortality rates among others.

2.7 Interventions by different governments to overcome inequality

Different governments since colonial time have come up with policies and programs to address the concerns of inequality but with little success. The first attempt to address the challenges of inequality was in the 1950s by the colonial regime. This was mainly under the governorship of Andrew Cohen. Governor Cohen who was from the labour party and had left leaning progressive ideas introduced non-denominational schools such as Ntare school to minimize denominational segregation in schools. Furthermore, he established the African Savings and credit bank which made some contribution to financial inclusion for the Africans for the first time. He also supported cooperatives to get involved in processing and marketing of African produce something that had been denied Africans for five decades. Under Governor Cohen the colonial state built commodity stores for the African traders in down town Kampala to facilitate African trade. And during the 1950s and under the pressure of African nationalist activist uprisings and strikes and riots, the colonial state gradually allowed African political participation in the legislature and by the time of independence Africans outnumbered Europeans in the LEGCO.

The UPC Obote 1 government had inclusive policies and plans to overcome the racialized division of labour though it was more of rhetoric than practice. The policy of promoting cooperative development and supporting cooperative trade over Asian middlemen in crop buying and selling was an attempt to promote economic inclusion. Another attempt by Obote's government to overcome economic marginalization was planned under the economic policy blue print of "the common man's charter". Under this proposed policy plan there was to be undertaken by government partial nationalization of the commanding heights of the economy. Still on the economy, there was an attempt to create parastatals in order to break the monopoly of foreigners in the financial, industrial and whole sale trade sectors in Uganda. Whether these equality supporting measures would have worked is hypothetical as the government was overthrown in 1971 before the move to the left policies were implemented. In respect of education, Obote abolished denominational school system in 1964 and all government aided schools were to admit any pupil regardless of his religious affiliation which was not the case before. During Obote 1, girl child pupils paid less school fees than boys. There was also a deliberate policy to spread factories and industries away from the central region of Kampala and Jinja. On the side of public service, there was an attempt to Africanize the civil and public service away from the colonial policy where top civil service posts were monopolized by Europeans and Asians.

The Amin regime made a radical though poorly planned move to overcome racialized division of labour. He addressed the trade monopoly in the trade sector in Uganda by expelling Asians and Europeans and taking over their businesses which were handed over to Africans who unfortunately mismanaged. He equally removed Asians and Europeans from the hitherto monopoly of the financial sectors though with disastrous consequences to the sector. The Africanization of civil service which had started in the Obote 1 era was completed by Idi Amin. By and large these Amin's policies had unintended consequences. Instead of overcoming African dependence thus leading to self-reliance by the Africans, there was economic decline and decay causing more dependence and suffering by the Africans.

The subsequent regimes that succeeded Amin were too short-lived to make policies that would address inequality in Uganda until the advent of the NRM government under Museveni in 1986. The NRM has come up with measures to address some aspects of inequality mainly hinging around gender inequality. These have included the political affirmative action policy of NRM where there are reserved seats for women in parliament and lower local councils, the granting of 1.5 points for females as entry points to public universities and introduction of different scholarship schemes for higher education as well as law reforms related to property ownership especially land where wives currently have co-ownerships land rights with husbands.

The NRM policy of Universal Primary Education (UPE) is another attempt at addressing social inequality in Uganda. The other equality promoting programs are quotas for the youth and people with disabilities embedded in government policies, national budget and development programs. Under the NRM government, there are no agriculture and livestock produce taxes a fiscal policy aimed at addressing rural poverty and economic inclusion. There are different programs of government under NRM which are aimed at financial inclusion such as providing funds to savings and credit funds for small enterprises etc. The rural electrification program is one other program aimed at addressing rural urban disparities.

The NRM also established the Equal Opportunities Commission to eliminate discrimination based on age, race, sex, political affiliation, religion, geographical location among others and ensure affirmative action in favor of the marginalized groups.

2.8 Conclusion

Inequality poses existential threat to peace and security in every country and between countries and Uganda is no exception. And without security there cannot be development and nation building. Therefore, all political, social and economic efforts should be geared at addressing challenges of inequality. There have been efforts towards reducing many forms of inequality in Uganda in the past and under all the governments but without

much success except under the NRM Government. Why did these attempts fail? Firstly, these attempts did not tackle the structural roots of inequality and have been merely tokenistic. Inequality is rooted and embedded in norms and structures of society. In the case of Uganda inequality survives in the legacies of pre-colonial traditions and cultural norms, which promote hierarchy and patriarchy, the legacy of colonial Victorian values and colonial racialized and ethicized practices which promote elitism, the neoliberal market policies that promote class society. Uganda has a long way to attain an equal and just society. Firstly, the political environment in Uganda is levelled for everyone except that the recent commercialization of politics is threatening this otherwise good political atmosphere.

Secondly, the four decades long policy of pro-market structural adjustment policies still prevalent in Uganda may be conducive for economic growth but not economic justice. Thirdly, there has never been an effective left wing intellectual or trade union movement in Uganda to deconstruct inequality norms, ideologies and beliefs and to shape the emergence of welfare economics.

Fourthly, there has never emerged in Uganda progressive and left leaning political parties or welfare state politics.

2.9 Recommendations

- i. All socializing agents of society—state, media, schools, churches and mosques should appreciate the need for a paradigm shift and embrace equality norms noting that the most equal countries in the world are the happiest.
- ii. Government and citizens should be sensitive to the phenomenon of inequality and enact policies, laws and programmes to address and correct historical injustices whether of a class, spatial or identity-based nature. This is because inequality poses existential threat to the state, citizens and democracy in Uganda.
- iii. Government, CSOs and media scholars, researchers and policy makers should intentionally and consciously deconstruct and debunk inequality promoting narratives, ideologies, norms, values, stereotypes and beliefs that justify existence of inequality in society.
- iv. There is need for the Equal Opportunities Commission (EOC) to accelerate and enhance its interventions in addressing the remaining forms of inequality so as to ensure inclusion of all Ugandans.
- v. Equality and social justice education should be mainstreamed in education curriculum at all levels of educational institutions in Uganda and other forms of non-formal civic education such as patriotism lectures
- vi. Inequality poses an existential threat to the country and therefore the principle of equality should be a strategic policy instrument for promoting peace and security.

- vii. The UPDF and other security agencies should include the phenomenon of inequality as a security threat in their military doctrines.
- viii. Government should be sensitive about racialized, ethicized and genderized division of labour in Uganda.
- ix. Uganda should adopt proportional representation electoral system to promote inclusive political competition and outcomes and shift away from the winner-take-it-all west minister electoral and political system model.
- x. Government should continue and extend affirmative action and inclusive development policies and programmes.
- xi. Government should strengthen the existing social security programmes and policies.
- xii. Equality should be the most important guiding principle that informs policy and nation building in Uganda.

CHAPTER THREE

PLANNING, BUDGETING AND RESOURCE ALLOCATION IN LINE WITH GENDER AND EQUITY REQUIREMENTS

3.0 Introduction

The mandate of the EOC is to conduct an assessment of the National Budget Framework Paper (BFP), Vote Ministerial Policy Statements, and Local Government Budget Framework Papers (LGBFPs) to ensure adherence to Gender and Equity (G&E) planning requirements. This mandate is established under Sections 9 (6) (a) and (b); 13(11) e (i) and (ii); and 13 (15) g (i) and (ii) of the Public Finance Management Act Cap 171, the EOC Act Cap 7, as well as sections 14 and 4 of the Treasury Instruction 2017.

The justification behind the assessment is to ensure inclusive planning and budgeting where no one is left behind. It is further to ensure that issues of equitable regional development, inclusion and marginalization of the different categories of Ugandans are addressed in the budget. The G&E assessment looks at variables such as age, gender, geographical location, disability and historical injustice against certain ethnic minorities.

3.1 Rationale for Gender and Equity Planning and Budgeting

Gender and equity planning and budgeting are contributing to the realization of inclusive development by ensuring that resources are allocated and policies are designed to address the diverse needs of all segments of the population. The relevance/ objective of G&E planning and budgeting or assessment is enshrined in the provisions of various statutes as indicated below:

- i. To enforce the various legal provisions in the Constitution of Uganda particularly, Article 32 (1), 21, 26, 30, 31, 33, 34,35, 36, 37, 43, 80, among other, and the relevant National Objectives and Directive Principles of State Policy.
- ii. To fulfill the statutory, the requirement under sections 9 (6) (a) and (b); 13 (11) e (i) and (ii); and 13 (15) g (i) & (ii) of the PFMA, Cap 171 and section 14 of the EOC Act, Cap 7 which requires compliance with Gender and Equity responsive planning and budgeting.
- iii. To contribute to the realization of the UN commitment in the Sustainable Development Goals (SDGs) particularly; No poverty (Goal 1), Zero hunger (Goal 2), good health and well-being (Goal 3), quality education (Goal 4), gender equality (Goal 5), and reduced inequalities (Goal 10).
- iv. To ensure all government agencies provide for specific measures to equalize opportunities for men, women, persons with disabilities in their plans and budgets.
- v. To recommend and enforce appropriate and relevant affirmative action policies in favour of groups marginalized on the basis of gender, age, history, culture, disability, tradition and custom.
- vi. To track and monitor Government interventions for socio-economic development

of all Ugandans across all programmes of government in all regions. In addition, the Commission also tracks programmes for vulnerable people including Parish Development Model (PDM), Youth Capital Venture Fund, Youth Livelihood Programme, Social Assistance Grant for Empowerment (SAGE), Disability Grant and the Older Persons Grant to ensure their inclusion in the money economy.

- vii. To highlight and recommend appropriate interventions for poverty reduction and ensure regional balance in development especially for sub-regions such as Acholi, West Nile, Bukedi, Karamoja, Busoga, Sebei and Bugisu that are still lagging behind (UBOs, 2024).
- viii. To recommend strategies and interventions that can eliminate income inequality in tandem with global concern of the poor people getting poorer.
- ix. To promote co-existence, unity in diversity, political stability and a sense of ownership by Ugandans in the Country's governance and socio-economic development process.
- x. To promote peace and security through inclusion, participation and benefit of citizens in the budgeting and planning framework.

3.2 Legal and Policy Framework

Uganda is party to various international and regional frameworks that guide on the implementation of gender and equity responsive planning and budgeting.

3.2.1 International and Regional Frameworks

The Global Agenda 2030, underpinned by 17 SDGs, is the overarching global framework for implementing gender and equity planning and budgeting under the theme "Leaving no one behind." The SDGs are premised on sustainable, inclusive growth and development. Uganda is committed to achieving these goals through Vision 2040, and the attendant five-year National Development Plans to realize the full potential of every Ugandan with emphasis on the vulnerable and marginalized groups in society. Uganda is a signatory to several international and regional instruments providing gender and equity and they include;

- i. The Universal Declaration of Human Rights (1948)
- ii. The International Covenant on Civil and Political Rights (1966)
- iii. The International Covenant on Economic Social and Cultural Rights (1966)
- iv. The Convention on the Elimination of All Forms of Discrimination against Women (1979).
- v. The International Convention on the Elimination of All Forms of Racial Discrimination (1965)
- vi. The UN Convention against Torture and other Cruel, Inhuman and Degrading

- Treatment or Punishment (1984)
- vii. The Beijing Declaration and Platform for Action (1995),
 - viii. The International Conference on Population and Development (1994)
 - ix. The United Nations Declaration on Violence against Women (1993)
 - x. The Convention on the Rights of the Child (CRC, 1990)
 - xi. The UN Convention on the Rights of Persons with Disabilities, 2006
 - xii. The African Charter on Human and Peoples' Rights (1981)
 - xiii. The African Charter on the Rights and Welfare of the Child, (1990)
 - xiv. The Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (2003)
 - xv. Protocol to the African Charter on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa (2018)
 - xvi. The Sustainable Development Goals (2030)
 - xvii. The African Union Gender Policy (2009)
 - xviii. African Regional Social Protection Strategy, 2021-2025
 - xix. The Solemn Declaration on Gender Equality in Africa (SDGEA) (2004)

3.2.2 National Legal and Regulatory Framework

The Constitution of the Republic of Uganda, 1995 as amended, provides the overarching legal and regulatory framework for gender and equity planning and budgeting and balanced growth in the country. Article 32 (1) provides that the State shall take affirmative action in favor of marginalised groups based on gender, age, disability, or any other reason created by history, tradition or custom, to redress imbalances which exist against them. These are in harmony with National Objectives and Directive Principles of State Policy.

The Equal Opportunities Commission Act Cap 7 (EOC Act); Section 14 (1) and 14 (b), (c), (d), (e), and (f) of the Act, provides the requirement for all state and non-state institutions to comply with gender and equity responsive planning and budgeting.

The Public Finance Management Act (PFMA) Cap 171 highlights three provisions for promotion of gender and equity in plans and budgets and associated sanctions. These include;

- a) Section 9 (6) (a) and (b); states that the Minister shall, in consultation with the EOC, issue a certificate; (a) certifying that the Budget Framework Paper (BFP) is Gender and Equity responsive; and (b) specifying measures taken to equalize opportunities for women, men, persons with disabilities and other marginalized groups.

- b) Section 13 (11) e (i) and (ii); Section 13 (11) (e) states that a certificate shall be issued by the Minister responsible for Finance in consultation with the EOC (i) certifying that the budget is Gender and Equity responsive; and (ii) specifying the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups.
- c) Section 13 (15) g (i) and (ii); Section 13 (15) (g) states that a certificate shall be issued by the Minister responsible for Finance in consultation with the EOC; (i) certifying that the policy statement is Gender and Equity responsive; and
- d) Section 78 (a) states that Where any institution or department of government which receives public money does not meet the requirements of this Act or contravenes this Act, Parliament may request the Minister responsible for the institution or department to make a report to Parliament with an explanation on the matter.

3.2.3 The National Policy Framework

Uganda's Gender and Equity policy tenets have been devolved to planning and budgeting and have been updated over the years. They are underscored by the motivation to redress issues and concerns of marginalization, discrimination, injustice, exclusion, unfairness, and inequality in access to resources, services, and benefits. The following comprises some of the critical policy frameworks:

- i. The National Equal Opportunities Policy 2006;
- ii. The Uganda Gender Policy 2007;
- iii. The National Development Plan III 2020/21-2024/25;
- iv. The National Youth Policy 2016;
- v. The National Disability Policy 2006;
- vi. The National Orphans and Other Vulnerable Children's Policy 2004; and
- vii. The National Policy for Older Persons. (2009)

These complements the work of the Commission in its effort of ensuring gender and equity is embraced in plans and budgets.

The Commission conducted an assessment of twenty (20) programs and 176 votes came up with the following findings as explained below:

3.3 Budget allocation to 20 Program Areas for FY 2024/2025

Under NDP III, the Government of Uganda (GoU) transited from Sectoral Budgeting to Programme Based Budgeting. Resources are allocated to a programme based on its contribution to the final outcome of Uganda's development aspirations. Accordingly, NDP III prioritized 20 development programmes for funding and execution in order to

achieve Uganda's Development Vision. For the Financial Year under review, government allocated a total of 72,136.50 trillion to the 20 programme areas for both GOU and external funding as indicated below:

Table 3.1: Budget Allocation by Programme

S/N	PROGRAM	TOTAL (BN SHS) 2024/25	%
1	Human Capital Development	10,216.27	27.05
2	Governance & Security	9,102.49	24.10
3	Integrated Transport Infrastructure & Services	4,989.36	13.21
4	Private Sector Dev't	2,023.32	5.36
5	Agro-Industrialization	1,878.27	4.97
6	Development Plan Implementation	1,795.92	4.76
7	Regional Dev't	1,524.28	4.04
8	Sustainable Energy Dev't	982.56	2.60
9	Legislation, Oversight & Representation	978.56	2.59
10	Sustainable Dev't of Petroleum Resources	920.86	2.44
11	Climate Change, Natural Resource, Environment & Water Management	744.83	1.97
12	Sustainable Urbanisation & Housing	649.42	1.72
13	Administration of Justice	481.39	1.27
14	Innovation, Technology Dev't & Transfer	346.91	0.92
15	Manufacturing	288.67	0.76
16	Tourism Dev't	289.6	0.77
17	Digital Transformation	245.89	0.65
18	Public Sector Transformation	192.61	0.51
19	Community Mobilisation & Mindset Change	73.01	0.19
20	Mineral Development	41.55	0.11
SUB TOTAL		37,765.77	
21	Domestic Refinancing	12,021.70	
22	Interest Payments	9,606.00	
23	External Debt Repayments (Amortization)	3,149.24	
24	Domestic Debt Payment (Bou)	9,100.00	
25	Domestic Arrears	199.9	
26	Appropriation In Aid/Local Revenue	293.9	
SUB TOTAL		34,370.74	
GRAND TOTAL		72,136.51	
GRAND TOTAL			

MOFPED, Budget Speech 2024

The findings in Table 3.1 above reveals the following in regard to budget allocation to the 20 National Development Programmes (NDP) development program areas:

- i. The highest budget allocation of 10,216.27 billion shillings was provided to Human Capital Development which caters for critical priority areas in education, health, mindset transformation and other social services. This was followed by Governance and Security with budget of 9,102.49 billion shillings, Integrated Transport Infrastructure 4,989.36 billion shillings, Private Sector Development 2,023.32BN and Agro Industrialization 1,878.27 billion shillings, among others.
- ii. The least budget allocation went to Mineral Development at 41.55 billion shillings, Community Mobilization and Mindset Change 73.01 billion shillings, Public Sector Transformation 192.61 billion shillings, Digital Transformation 245.89 billion shillings, Manufacturing 288.67billion shillings, and Tourism Development 289.6billion shillings, among others.

1.1.1 Key Concerns in budget allocation to programme areas

- i. Although the Vision 2040 is to transform Uganda from peasant to modern society within 30 years, and the goal is to increase household income and improve quality of life of Ugandans with the theme of “Sustainable Industrialization for Inclusive Growth, Employment and Wealth Creation”, the budget allocations to the programs does not reflect the aspiration in the vision, goal and theme of NDP III.
- ii. Budget allocation to key development program areas that can accelerate and ignite economic growth, such as agro-industrialization, innovation, technological development and transfer, manufacturing and tourism development, received inadequate allocation. In other words, there is a mismatch between the government priorities in NDP III and the amount of resource allocated during the FY 2024/2025.
- iii. From the budget figures allocated to programs in Table 3.1 above, it is clear that some of the programs with consumptive items and low multiplier effect were allocated more funds.
- iv. According to consensus by stakeholders during the EOC Post Budgeting Consultation, it was revealed that the 20 priority programs under NDP III are too many to compete for the meager available budget of 72,136.50TN. It was observed that some of the program areas could be collapsed or done away with in favour of the critical programmes that can support the country’s macro-economic strategy, job creation strategy, fiscal strategy and expenditure strategy. It is therefore evident that there is need for reducing 20 programme areas by focusing on the top 10 national priority areas in line with the aspiration of Vision 2040.
- v. Although the 20 program areas were allocated different amounts as per figures

in Table 3.1 above, the actual release is considerably different from what was budgeted. Most programme secretariat informed the Commission of non-release of funds for critical outcomes under the programme, which will affect the realization of the overall goal of NDP III.

- vi. The transition from Sectoral Budgeting to Programme Based Budgeting seems to have caught most MDAs unaware. Majority of the officers in MDAs still carry the old mindset and mentality of Sectoral Planning and Budgeting. This is symptomatic of inadequate orientation of the personnel in different government entities.
- vii. Most of the MDAs complained of poor management, coordination and communication by programme secretariat. Some entities reported lack of participation in the meetings of the program working groups while others noted the domination and marginalization of smaller entities by bigger entities within the program working groups. As a result, some entities were allocated inadequate or no funds at all in a program working group.
- viii. According to the Program Based Budgeting, each member entity is supposed to plan and budget for its unique contribution towards achieving the overall outcome of the programme but this does not seem the case for some program working groups where the criteria for allocating funds is based on mandate and function of the entity.
- ix. Although the theme for the budget of FY 2024/25 is about " Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access", the budget allocation to commercial agriculture, industrialization and digital transformation is too inadequate to reflect the importance attached in the theme above.

3.4 Emerging Issues from the National Planning and Budgeting Process

High Cost of Debt Repayment

Over the years, Uganda has borrowed funds from different partners to finance its development plans and programmes. The country's current debt stands at UGX. 93.38 trillion, which is equivalent to USD 24.69Bn. During the FY 2024/25, Government allocated UGX. 34,370.74 trillion for debt servicing, including interest on domestic arrears. It is projected that Uganda's public debt will be at 47.9% of GDP by the end of 2024. The high debt to GDP ratio has devastating implication on the citizens of Uganda, particularly the vulnerable groups. A huge portion of the budget is being directed to debt servicing as opposed to funding critical social services such as health care, education, economic development, among others. This state of affairs will also affect funding of key infrastructural developments and private sector development, which are key to the country's transformation agenda.

Youth Unemployment

The National Labour Force Survey (2022) puts the size of Uganda's labour force at 23.5 million persons, of which only 10 million were employed, representing 42% employment rate. Although the Ministry of Finance, Planning and Economic Development planned to create 500,000 jobs per year and 2.5 million jobs in the next five years, the allocation in the budget to achieve this aim is still inadequate. From the EOC's Gender and Equity Assessment, the deliberate Government plans to achieve employment is through the PDM, industrialization, wealth creation and full monetization of the economy.

The youth who suffer the largest rate of unemployment are 22% of the population and were only allocated 30% of the PDM funding. However, other Government efforts to address unemployment for the youth in the budget included allocation of 480 billion to EMYOOGA and the Presidential Youth Industrial Hubs that were established in the various regions of the country.

The EOC is cognizant of government effort to create employment in the four sectors of; Agro-Industrialization, Service industry, Science and Technology, and ICT. However, there is need to concretely focus on addressing youth unemployment, especially the university graduates. This is in addition to creating a conducive working environment which promotes equal opportunities in the world of work, especially in the private sector.

Huge Wage Bill

The assessment of the budget revealed that 11.0 % of the Budget is to cater for the wage bill, which is significantly high and eats into the funds that would be reserved for development programmes. For example, out of the UGX. 5,975,391,536,791.69 allocated to the districts, 3,351,814,968,347 was ring-fenced for wages, thereby affecting funds available for social services such as education, health and infrastructural development in the Local Governments.

Limited Staffing

Best practices require all government institutions to fill key positions to facilitate quality and accessible services to the populace. Each district is required to have an independent District Service Commission (DSC) that should be fully facilitated to expedite the recruitment of staff in their districts for effective service delivery in their areas of jurisdiction.

During the Regional Budget Consultative workshops for the FY 2025/26, the Commission established that the current staffing level at Local Government stood at 60% across the country. The filling of key positions in the districts, such as Heads of Departments,

has continued to be a challenge. Most of those serving in such positions are in acting capacities, which has limited the population in accessing key services such as health, agriculture extension services, community-based Services, Inspection of schools, among others.

Recentralisation of Decentralised Function

The Decentralization Policy has been the key motivator for bringing services closer to the people with a principle of freeing local managers from central constraints and allowing the development of organizational structures tailored to the local circumstances. However, the Commission has noted with concern that most of the decentralized services were recentralized and the Central Government was carrying out the work of the districts. Some of the services centralized include: procurement of most of the government projects implemented in the districts i.e. construction of schools, boreholes, roads, Health Centres, among others.

The Commission noted a duplication of services by the central government agencies and the districts. For instance, in road construction, it was noted that at the districts, the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) and the Ministry of Works and Transport (MoWT) are all involved (have a component) in construction of roads within the districts. This has denied the districts the mandate to manage their affairs and prioritising their needs and also limits them from promoting Local Economic Development (LED) in communities.

Return of money to the Treasury by Districts and MDAs

According to Section 17(2) of PFMA, 2015, a vote that does not expend money that was appropriated for the financial year shall at the close of the financial year, repay the money to the Consolidated Fund.

Over the years, Local Governments (LGs) and MDAs have experienced challenges in the implementation of the approved budget and these have affected service delivery. During the Regional Budget Consultative workshops for FY 2025/26 across the four regions of Northern, Western, Eastern and Central Uganda, the Commission noted that the monies returned to the Treasury are not re-voted in the subsequent financial year to the affected districts and MDAs. Failure to absorb funds is not attributed to the capacity of the LGs and MDAs, but to the failure by the Ministry of Finance, Planning and Economic Development to release the funds in time yet the procurement processes for services for which the funds are to be spent are lengthy. This affects implementation of the activities within the district, which has resulted into number of “white elephant” projects across the country.

Allocation to Local Governments

The assessment findings revealed that during the FY 2024/25, a total of UGX. 5,975,391,536,791.69 was allocated to 176 Local Government votes, including Districts, Municipalities and Cities, out of which UGX. 3,351,814,968,347 was for wage, UGX. 1,594,064,065,243 non-wage and UGX. 735, 614,122, 557 for development. The implication of this is that, only 12.07 % of the National Budget is allocated to Local Governments yet most of the services and functions all under their jurisdiction as per the decentralization policy. Consultations with the District Planners and other political leadership of the districts confirmed that most districts are facing critical gaps in service delivery on account of underfunding or no funding at all. This problem has been exacerbated by the continuous creation of Local Government units to compete for the already meagre resources.

Parish Development Model

The Parish Development Model (PDM) was established by the Government of Uganda as a strategy for service delivery to improve the incomes and welfare of all Ugandans at the household level by transforming 39% of the households from a subsistence to a money economy.

The PDM has seven (7) pillars, which are: Production, storage, processing and marketing; Infrastructure and economic service; Financial inclusion; Social services; Community mobilization and mindset change; Data collection (Parish-based management information system); Governance and administration (one-gov't approach).

A number of achievements have been reached. However, the Commission noted some challenges. These include;

- a. Diversion of PDM funds:** The Commission found out that a large number of PDM beneficiaries intentionally diverted the PDM funds they received to finance their personal ventures; majority of the young men, for example, used the funds to gamble, pay loans, school fees, roof their homes, among others. The diversion of the PDM funds by the beneficiaries from its intended purpose will militate against the Government's good intention of alleviating poverty.
- b. Failure to learn from previous experiences:** There is sufficient evidence to demonstrate that the PDM beneficiaries and benefactors have not learnt from the failures and challenges of the past poverty eradication programs such as the Poverty Eradication Action Plan, Prosperity for All (Bonna Bagaggawale) program, Youth Livelihood Programme (YLP) and Uganda Women Entrepreneurship Programme (UWEP). This failure is slowly manifesting

itself in the implementation of PDM during selection, timely disbursement of funds, effective recovery mechanism and politicization of the programme. The above challenges, if not addressed, will render PDM to suffer the fate of the previous Government economic empowerment interventions.

- c. Access to markets:** Although the model aims at changing homesteads from a subsistence to a money economy, the strategy for linking household heads or beneficiaries to organize the market systems is not well elaborated. Structures for marketing are not being created to take advantage of the products of the enterprises in which the beneficiaries are getting engaged. This, if not addressed, will lead to overproduction without markets hence low prices for the commodities thereby, discouraging farmers from further production.

The President has been at the forefront of securing market opportunities for Ugandan products. However, there seems to be no strategic follow up on translating these market opportunities to directly benefit farmers.

- d. Failure to use population parameters:** The allocation of funds to PDM is based on the number of parishes per district in which each parish is allocated UGX. 100,000,000 per year, irrespective of the size of the population of the parishes. Failure to use population as a parameter for allocation of funds has caused distortion in the allocation formula whereby Local Governments with bigger population but less number of parishes are getting less PDM funds. For example, Wakiso District with a population of 3,397,565 was allocated UGX. 109,876,454,016.35 for the FY 2023/2024. The Commission also noted that some parishes with smaller population could not absorb the 100 million shillings allocated to them and had to return the funds to the Treasury. The parameter of population cannot be ignored.

- e. Political Interference:** There is rampant political interference in the implementation of PDM by the elected leaders at all levels. Some of the leaders discourage the citizens from applying for the funds while others misinform them about the true objective of the fund, thereby making the Wanainchi to falsely believe that the fund is political rather than economic. There is need to remove politics from the implementation of the programme to make it a fully social and economic intervention.

- f. Non- implementation of all the seven Pillars**

The PDM is based on seven (7) pillars; however, only one pillar of financial inclusion is being implemented. The non-implementation of the other six pillars, which are supposed to support and reinforce the implementation of the programme, will affect the overall realisation of the programme objectives.

Lack of Public Spirit

One of the key observations made through interaction with the several government officials, is the increasing problem of self-centeredness of public servants. The spirit of patriotism and nationalism is disappearing. In the planning and budgeting process, public officials tend to prioritize activities and interventions that benefit them rather than those that benefit the public. This hinders the implementation of priority areas for social-economic transformation of the Country.

Although the policy of decentralization was introduced to enhance good governance and citizen participation, it is evident that some of the Local Governments have been captured by certain elites and business interests to the disadvantage of service delivery. This capture promotes corruption, conflict of interest, abuse of office and causes major setbacks to the implementation of Government priorities and programmes.

Direct investment in the people of Uganda

The gender and equity assessment of the Budget further revealed that the Government has greatly invested in the people of Uganda. Some of the programmes directly benefitting the people include; PDM with a budget provision of one trillion shillings, Universal Secondary Education (USE), Universal Primary Education (UPE), Uganda Women Entrepreneurship Program (UWEP), Emyooga, Youth Livelihood Programme (YLP), Operation Wealth Creation, SAGE, Older person's grant, disability grant, health facilities and other social service interventions. These multiple interventions have improved the standard of the living of the people, improved literary rate, increased life expectancy, low infants and mortality rates and generally higher income per capita.

Although there is still much to be done, the commitment by the government towards addressing these key service delivery points are commendable. Several Health Center IIIs have been built and 250 Health Center IIIs have been upgraded to Health Center IVs. Access to clean and safe water stands at 70% in rural area and 72% in semi-rural areas.

Supplementary budget

The PFMA Cap 171, provides for supplementary budget in the event of emergency and unavoidable circumstances. However, stakeholders in the budgeting process have noted the following challenges with the supplementary budgets in Uganda;

- i. Supplementary Budget not subjected to Gender and Equity assessment yet the amount involved is too huge to go unassessed. The lack of Gender and

- Equity assessment implies that supplementary budgets may not provide for the needs and requirements of the vulnerable people.
- ii. Supplementary budget is a tool used by MDAs to get additional budget during the Financial Year rather than to cater for emergencies and unforeseen and unavoidable cases. Hence the possibility of abuse of the supplementary window of budgeting is high.
 - iii. Some entities deliberately avoid to plan and budget for some key and essential programmes in order to bring such activities as supplementary requests to enhance their budgets. This explains why some government MDAs request for supplementary funding for obvious things such as wage, utilities and other essential services, which should have been initially budgeted for.
 - iv. Some entities request for supplementary budgets for consumptive items, thereby re-purposing the original priorities in the budget through virement to undesirable and unnecessary expenditure lines.
 - v. The number of entities and Local Governments demanding for supplementary budget is sometimes too big, which implies poor planning on the part of the requesting agencies.

Regional and sub-regional Development

It has been observed that budgeting in Uganda is done at the Central Government Ministries, Departments and Agencies as well as at Local Government Councils. In some cases, there is evident clash in priorities between the Central and Local Government. It is also true that some of the Local Governments are too small and unviable for effective budget allocation, execution and planning.

Although Local Governments' planning and budgeting is done at the district, cities and municipalities, there are development needs that require intervention at regional or sub regional levels. However, the absence of a regional government to advocate and pursue sub-regional development concerns has affected efficient planning. For example, infrastructural development interventions such as roads, regional hospitals, vocational centers and other education facilities should be planned and budgeted for at the regional level and not at national or district level.

It is not desirable or efficient for each district to own a road equipment due to the high maintenance costs. Road construction units are better planned for at regional or sub regional level. It is also not proper for each district to own a general hospital, vocational institute or nursing school. These facilities could be managed by an authority at the regional level to serve more districts for purposes of efficiency, effectiveness and economy. Due to variation in cultural orientation, economic enterprise, geographical

location, land ownership systems and poverty levels, sub regions are distinctly different from each other in terms of priorities which require different interventions.

The gender and equity assessment has found out that there is inadequate tarmac road connectivity between districts in the sub regions, with Lango sub region having only 1% of the national tarmacked road network by 2022. However, the situation has been improved by tarmacking Masindi Port via Akokoro, Apac, Kwanja – Lira Road. Karamoja sub-region also faces inter district road connectivity challenges as well as access to water for production and human consumption. These development challenges need to be handled at sub-regional level and not by the district local governments, which are too small and unviable for such challenges.

Price Variation in Government Procurement

One of the challenges with budget implementation in Uganda is a phenomena of price variation in procurement of items, services and projects by government entities that pay different figures for the same procurement. These items range from stationery, hotel services, air tickets, construction, consultancy and other government procurements. Also, at the Local Government level, contractors, suppliers and service providers pay different prices for the same services in the district within the same sub region. This variation in pricing for the same services paid by the different government agencies needs to be harmonized to avoid abuse.

Delays and cost of implementation of Government Projects

There is great concern over the cost and delays in completion of government projects. These delays have been observed in the areas of construction of roads, government infrastructure, dams, schools, health facilities, among others. The main causes responsible for the delays in government projects are man-made, including delays in payment, ineffective project supervision and monitoring, poor terms of reference, poor project design and scope. BMAU briefing paper (2017) mentioned that 75% of the government reviewed projects delayed due to poor timing, poor negotiation of land acquisition, inadequate capacity of the technical staff and inefficiencies in planning and budgeting. The report further attributed the delays in the educational sector. Most schools' construction projects, for example, face delays due to late disbursement of funds, disagreement over allocation of schools, poor communication between the district local government and the center.

Some of the projects that have faced delays include,

- i. Rehabilitation of Kampala roads

- ii. Kampala Jinja Express project
- iii. Rural water supply and sanitation project
- iv. Construction of various seed schools under the world bank fund
- v. Construction of buildings for various government MDAs
- vi. Uganda Digital Project
- vii. National food security through increased rice production project

1.5 Allocations for the 176 Local Governments (District and Municipalities)

This subsection examines the financial allocations provided to the 176 local governments in Uganda, which include both districts and municipalities. These allocations play a pivotal role in enabling local authorities to effectively manage and deliver essential services to their communities. By analyzing the sources, distribution mechanisms, and implications of these funds, we can gain insights into how local governments are empowered to address regional disparities, enhance service delivery, and support sustainable development initiatives.

Table 3.2: Allocations for the 176 local governments (district and municipalities)

Local Government	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total	Population
176	3,351,814,968,347	1,594,064,065,243	735,614,122,557	5,975,391,536,791.69	43,813,530
Adjumani	26,566,293,188	11,596,703,911	4,697,145,303	44,933,492,402.14	300,386
Omoro	21,071,421,366	7,382,923,359	2,503,304,029	31,631,042,754.05	207,590
Gulu city	17,132,547,709	9,016,590,336	4,737,033,682	37,937,840,616.14	232,723
Amuru District	14,742,491,184	7,945,136,841	3,424,472,611	27,168,683,336.09	247,377
Gulu	15,127,591,502	7,895,371,630	5,204,231,449	29,190,688,580.68	135,133
Kitgum	19,567,907,868	11,004,541,461	2,987,067,835	34,099,517,164.75	239,386
Lamwo	14,458,587,863	7,378,460,243	3,036,895,241	25,353,943,347.12	213,799
Nwoya	16,167,972,337	7,396,434,260	5,470,852,650	29,895,259,247.24	220,553
Pader	22,013,629,801	10,608,276,680	3,077,336,662	36,533,243,142.32	240,133
Mbarara City	23,408,112,840	9,387,757,219	11,061,509,331	54,005,030,389.71	261,656
Buhweju	13,890,203,049	6,240,286,035	6,850,977,504	27,441,375,817.50	167,905
Bushenyi	25,084,409,726	12,414,370,388	2,780,283,274	41,087,808,388.08	282,807
Ibanda	20,643,278,561	8,436,343,682	7,315,076,118	37,428,953,922.38	308,447
Isingiro	41,517,353,746	15,937,491,734	8,716,815,110	69,320,954,590.27	633,844
Kazo	14,444,854,352	5,638,473,376	7,305,649,656	28,729,871,464.11	209,038
Kiruhura	16,934,022,614	6,903,200,423	3,726,189,210	28,815,246,247.08	202,146
Mbarara	20,309,788,152	10,574,112,862	3,208,828,283	35,988,423,049.92	173,724
Mitooma	24,651,050,196	9,763,723,803	8,977,288,263	44,017,868,261.89	224,374
Ntungamo	46,299,521,333	20,149,769,815	7,782,577,509	76,734,598,825.15	553,197
Rubirizi	18,032,619,917	6,274,918,085	3,411,692,274	28,145,306,574.04	167,837

Local Government	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total	Population
Rwampara	16,123,977,048	6,319,957,620	2,786,693,611	26,001,122,503.13	162,961
Sheema	25,238,802,542	9,854,099,883	2,086,411,605	37,809,312,570.52	129,974
Butambala	25,042,773,396	6,775,131,760	4,056,698,950	36,224,604,106.04	146,664
Buikwe	18,993,071,424	10,196,925,566	1,796,189,142	32,381,883,398.81	519,514
Kayunga	31,893,995,952	12,981,958,269	7,790,115,476	54,238,328,296.36	438,731
Kiboga	21,733,427,317	7,674,339,318	5,154,971,234	35,830,779,869.57	181,356
Kyankwanzi	19,805,189,476	8,094,985,432	4,802,467,748	33,883,548,655.71	278,290
Luwero	58,013,800,884	21,246,851,808	5,375,930,722	90,996,681,542.90	614,230
Mubende	20,151,817,541	11,315,570,542	6,631,673,571	39,231,305,600.09	521,966
Mukono	40,467,140,958	18,497,578,913	3,366,643,383	65,681,363,254.01	932,672
Nakaseke	29,108,967,180	12,124,900,742	5,395,004,334	49,157,846,270.16	251,299
Nakasongola	23,595,864,396	8,584,160,070	2,193,062,042	36,336,707,701.05	226,138
Wakiso	55,421,462,318	22,399,620,483	12,708,810,262	109,876,454,016.35	3,397,565
Masaka city	19,407,308,951	8,316,648,070	8,764,771,639	42,859,602,236.98	285,509
Bukomansimbi	14,724,470,472	7,077,224,872	1,508,993,147	23,660,688,490.79	197,051
Buvuma	11,059,647,398	4,416,426,316	2,794,961,181	18,486,869,895.76	118,976
Gomba	16,031,453,430	7,981,334,685	2,921,458,593	27,454,246,708.01	199,242
Kalangala	12,307,062,424	4,183,170,520	1,109,964,653	18,811,930,596.27	70,589
Kalungu	21,308,975,904	9,534,252,549	3,356,027,620	35,153,004,073.08	220,890
Kassanda	20,544,524,150	8,416,037,506	10,432,029,037	40,740,638,608.91	313,310
Kyotera	29,272,128,336	12,592,754,196	3,479,381,730	46,344,264,262.14	275,296
Lwengo	24,113,395,437	9,421,601,349	6,790,244,429	41,285,712,449.47	324,469
Lyantonde	16,288,142,319	5,741,022,351	1,593,382,872	24,493,320,241.42	133,194
Masaka	10,659,227,042	8,439,062,699	3,171,041,576	22,950,285,486.49	328,485
Mityana	25,808,229,707	10,113,382,377	6,353,406,793	43,464,683,444.20	406,225
Mpigi	24,313,581,717	11,822,334,434	3,292,336,272	41,324,606,772.34	406,225
Rakai	30,384,043,128	15,143,289,327	3,493,420,286	49,574,313,741.14	333,575
Sembabule	25,109,184,026	9,404,315,998	4,626,048,051	40,039,798,297.32	305,587
Budaka	21,885,805,571	10,332,271,907	5,310,686,944	38,081,999,909.29	281,106
Busia	28,829,795,297	13,870,449,893	2,816,527,175	48,517,912,112.79	412,018
Butaleja	27,473,514,478	12,867,333,053	4,033,364,280	45,014,211,810.63	312,713
Butebo	12,812,406,816	7,578,260,764	3,018,113,168	23,708,780,747.48	171,289
Kibuku	18,681,737,207	9,328,953,467	3,849,897,063	32,395,389,637.50	259,540
Pallisa	26,093,127,686	17,023,338,110	4,682,686,279	48,702,207,507.22	330,961
Tororo	43,669,569,501	28,177,176,092	6,951,252,734	81,547,850,326.63	609,117
Hoima city	8,634,261,561	5,496,056,271	3,597,984,619	20,892,495,451.67	141,442
Buliisa	9,605,466,308	5,060,231,159	1,909,552,081	17,480,249,547.30	168,000
Hoima	16,415,698,436	8,758,533,325	3,935,579,536	30,435,790,345.96	257,430
Kagadi	25,633,794,387	12,781,015,949	5,173,999,777	44,488,810,113.23	470,302

Local Government	Total Wage Grants	Total Non-Wage Recur- rent Grants	Total De- velopment Grants	Total	Population
Kakumiro	21,083,537,176	9,431,466,170	8,554,129,923	39,861,133,268.84	429,030
Kibaale	13,943,996,820	7,176,074,166	7,164,573,455	28,929,020,440.66	238,448
Kikuube	16,130,759,857	7,766,834,053	3,431,844,577	28,838,196,475.00	380,097
Kiryandongo	20,680,265,964	10,569,608,015	4,263,868,528	37,129,939,507.16	364,878
Masindi District	17,559,422,484	10,311,222,089	4,721,991,731	34,243,928,204.05	342,496
Jinja City	28,828,733,674	10,747,899,887	5,505,783,542	56,975,288,102.96	292,386
Bugiri	27,044,925,578	14,713,557,748	6,552,362,832	49,219,584,658.66	481,176
Bugweri	17,371,643,666	7,131,150,988	2,879,914,075	27,655,844,729.84	212,204
Buyende	17,091,676,076	9,540,780,177	6,892,058,113	33,940,514,365.39	404,044
Iganga	30,458,458,788	15,976,519,122	4,059,654,770	51,094,632,679.48	426,596
Jinja	29,016,320,402	13,629,796,262	3,007,982,313	46,803,116,976.76	291,733
Kaliro	23,388,487,658	10,205,713,797	4,509,685,417	38,754,821,372.19	285,963
Kamuli	38,927,382,521	20,295,376,192	8,785,801,617	69,318,560,330.29	539,699
Luuka	22,993,382,202	8,859,551,091	3,079,457,188	35,399,790,481.24	298,693
Mayuge	34,198,674,365	16,049,418,059	6,038,506,263	57,060,598,686.69	562,048
Namayingo	17,936,270,630	7,239,754,187	4,416,585,919	30,076,025,457.85	266,344
Namutumba	23,823,559,769	11,899,726,648	3,981,148,529	40,134,969,271.76	311,463
Mbale City	26,701,208,306	12,337,632,021	4,145,219,990	48,690,467,316.99	289,941
Bududa	23,112,333,612	11,807,608,014	3,883,741,994	39,140,483,620.77	277,475
Bukwo District	21,369,164,347	7,967,491,445	1,628,690,479	31,340,285,271.24	114,288
Bulambuli	20,473,741,318	10,330,574,964	6,605,392,198	37,625,708,480.31	241,976
Kapchorwa	17,634,211,227	7,888,811,662	1,670,465,723	27,693,488,612.45	133,644
Kween District	18,243,465,473	7,071,675,372	2,381,046,901	28,123,689,745.06	129,098
Manafwa	22,624,110,401	11,575,547,841	7,297,003,133	41,912,140,089.71	185,720
Mbale	31,273,367,102	18,255,753,801	5,944,981,974	56,722,442,796.04	289,774
Namisindwa	21,944,006,588	11,694,864,024	4,888,704,824	38,877,575,436.01	256,433
Sironko	25,176,815,712	14,891,728,599	2,941,876,306	43,886,670,616.26	297,872
Abim	14,791,449,528	7,805,852,856	9,026,343,232	31,904,145,615.88	143,776
Amudat	7,209,204,583	4,046,993,563	2,946,453,299	14,464,101,445.24	203,412
Kaabong	12,582,462,325	6,481,760,138	2,004,288,075	21,377,371,249.59	216,011
Karenga	9,722,377,404	4,029,629,852	2,236,462,606	16,732,941,751.02	106,021
Kotido	9,151,971,440	5,397,176,010	2,416,257,732	17,274,408,816.42	219,296
Moroto	10,647,483,621	4,264,351,276	1,618,841,301	17,330,676,198.73	103,344
Nabilatuk	7,482,225,435	3,357,506,618	4,343,413,221	15,447,545,273.91	137,588
Nakapiripirit	9,204,450,750	4,211,275,677	3,000,267,044	16,674,778,470.67	111,469
Napak	13,795,156,779	5,243,765,453	3,807,062,764	23,095,984,995.19	211,921
Kabale	29,932,369,788	16,607,311,568	2,653,716,438	49,930,957,794.11	285,097
Kanungu	37,410,427,104	12,081,758,879	6,103,668,910	57,090,849,893.69	309,735
Kisoro	35,523,639,620	15,661,926,467	5,142,336,559	57,264,162,645.44	431,175

Local Government	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total	Population
Rubanda	23,702,480,876	8,257,034,916	5,908,427,231	38,559,254,298.37	245,684
Rukiga	17,437,705,588	6,264,158,013	1,649,171,683	25,572,296,518.22	132,029
Rukungiri	34,318,866,132	19,162,715,518	5,575,262,275	60,294,593,526.40	375,974
Lira city	19,806,314,218	9,108,803,671	3,030,960,030	38,346,077,919.22	242,099
Alebtong	17,527,712,848	10,867,028,478	3,181,028,460	32,465,769,786.06	283,076
Amolatar	16,430,496,120	8,618,935,240	6,994,538,703	32,683,970,063.21	188,589
Apac	17,298,627,770	10,866,567,639	2,151,489,674	31,081,423,004.47	221,780
Dokolo	18,694,713,212	8,849,640,588	2,441,606,248	30,456,997,218.84	233,127
Kole	21,080,402,340	9,385,764,688	3,574,783,088	34,510,950,115.34	294,034
Kwania	17,004,875,184	7,491,255,878	2,956,228,653	27,969,235,715.71	217,425
Lira District	18,754,803,444	10,397,943,588	3,536,856,591	33,610,115,522.73	242,099
Otuke	14,752,239,770	6,866,196,810	2,577,062,805	24,597,835,566.45	163,100
Oyam	28,160,196,233	16,844,825,105	6,818,866,899	52,622,704,236.19	477,851
Soroti city	13,255,524,864	6,333,102,869	2,371,182,616	25,219,810,348.39	133,774
Amuria	17,971,561,343	8,992,000,171	9,468,863,802	37,036,545,315.67	251,449
Bukedea	22,309,131,902	11,321,446,751	4,921,775,360	39,452,354,012.38	140,977
Kaberamaido	14,758,064,327	7,560,305,118	5,214,489,454	27,871,426,899.26	140,977
Kalaki District	10,923,293,532	6,522,012,827	2,855,243,699	20,707,726,057.73	150,075
Kapelebyong	9,131,553,683	5,478,356,333	4,078,496,257	19,153,440,344.45	143,367
Katakwi District	21,057,704,582	10,290,575,733	5,317,864,130	38,171,144,444.88	234,705
Kumi District	23,624,569,691	14,046,679,756	5,841,027,589	44,588,578,951.31	287,275
Ngora District	16,135,688,964	8,832,800,770	2,806,295,107	28,678,297,840.91	213,586
Serere District	25,750,131,996	12,375,127,151	3,427,515,467	42,714,374,614.50	357,806
Soroti District	16,490,975,316	11,722,545,278	5,557,047,295	34,420,567,888.68	266,164
Fort-Portal City	14,241,322,661	8,531,026,586	5,734,764,086	31,523,654,656.25	135,702
Bundibugyo	26,457,389,986	11,433,165,310	4,633,465,702	43,139,601,162.96	264,615
Bunyangabu	18,302,782,109	6,596,303,607	3,764,229,150	29,324,209,585.17	218,723
Kabarole	15,983,873,948	8,737,601,256	3,411,573,366	28,893,195,569.53	230,603
Kamwenge	22,882,095,741	9,760,088,997	4,681,849,145	38,745,033,882.56	336,738
Kasese District	61,121,618,354	23,353,055,589	6,848,654,193	96,495,936,282.64	847,027
Kitagwenda	15,424,452,396	6,164,044,053	2,080,226,694	24,087,452,793.42	185,281
Kyegegwa	19,842,907,526	10,710,762,213	6,164,943,647	38,699,557,470.90	501,535
Kyenjojo	29,574,754,297	13,244,777,848	5,380,192,906	49,965,724,550.36	543,757
Ntoroko	12,192,586,142	3,966,902,284	1,718,022,704	18,417,511,130.50	114,859
Arua City	27,250,135,284	11,344,775,149	3,257,838,665	48,352,749,097.27	380,824
Agago District	24,231,054,930	10,882,828,248	4,918,375,827	40,397,259,004.77	310,424
Arua District	12,858,174,284	12,992,544,096	3,091,221,095	29,609,503,174.91	159,491
Koboko District	15,754,774,559	7,829,658,112	2,271,786,233	26,469,857,445.67	271,655
Madi-Okollo	11,969,068,564	6,969,210,872	2,513,729,547	22,052,008,983.73	184,341

Local Government	Total Wage Grants	Total Non-Wage Recurrent Grants	Total Development Grants	Total	Population
Maracha	20,153,520,413	9,338,154,690	3,441,324,924	33,794,930,412.07	234,892
Moyo	19,465,169,140	7,275,747,742	1,872,198,020	29,593,914,902.06	110,811
Nebbi	22,777,927,512	13,811,330,630	4,870,261,012	42,538,519,154.51	299,185
Obongi District	9,666,408,991	3,550,688,535	1,649,486,070	15,559,583,595.53	143,492
Pakwach	15,789,694,564	7,123,778,517	2,692,347,770	26,934,884,851.16	206,575
Terego District	15,686,290,876	9,330,261,829	4,038,827,240	29,596,489,944.82	322,893
Yumbe District	31,898,711,408	17,598,078,557	9,296,553,138	60,318,775,353.43	972,351
Zombo District	19,227,300,401	9,556,479,993	5,241,503,128	35,507,873,521.69	312,188
Kitgum M/C	4,942,261,464	3,267,743,445	2,131,982,102	11,683,872,041.02	
Koboko M/C	6,038,580,786	2,974,692,816	429,159,472	10,449,883,073.65	
Nebbi M/C	3,509,859,492	2,123,472,375	261,300,758	6,648,315,555.09	
Kumi M/C	5,877,042,416	2,939,060,092	795,685,556	10,100,686,951.07	
Kasese M/C	11,161,654,312	5,033,995,773	3,168,136,807	21,200,310,121.61	
Bugiri M/C	3,760,135,476	2,472,940,515	573,733,369	7,506,809,360.11	
Iganga M/C	4,740,787,824	2,493,545,156	485,022,027	8,919,355,007.63	
Kamuli M/C	5,485,373,688	2,954,970,219	2,238,351,987	11,378,695,893.51	
Apac M/C	5,915,652,216	3,294,339,506	5,320,775,314	14,870,767,036.60	
Kabale M/C	12,378,138,048	4,691,153,237	2,184,770,368	22,107,088,830.48	
Kisoro M/C	3,056,345,112	2,025,798,598	336,243,276	6,293,106,986.26	
Rukungiri M/C	8,932,895,167	3,442,761,116	859,681,076	14,569,116,358.92	
Kotido M/C	4,965,649,440	3,216,550,024	629,283,590	9,245,072,054.45	
Moroto M/C	4,030,591,864	2,918,864,898	598,299,412	8,197,756,174.02	
Kapchorwa MC	7,783,200,307	3,982,771,465	801,695,610	12,817,667,381.54	
Busia M/C	4,797,671,458	3,594,185,988	2,060,687,426	12,052,524,872.30	
Tororo M/C	7,984,130,954	4,332,129,660	3,131,439,126	17,447,949,739.96	
Masindi M/C	7,709,941,744	5,129,407,174	1,254,634,949	15,493,983,866.65	
Mityana M/C	8,296,419,747	3,941,749,451	801,724,039	14,569,501,676.68	
Entebbe M/C	7,221,779,082	4,465,147,031	10,710,921,831	28,897,847,944.23	
Kira M/C	8,399,451,929	5,285,215,214	7,311,397,937	34,305,458,079.72	
Lugazi M/C	5,065,731,338	3,395,460,093	2,664,387,404	12,930,578,835.30	
Makindye-SBG MC	6,161,269,897	4,914,092,965	14,046,684,105	33,457,566,967.25	
Mukono M/C	13,863,737,410	5,320,267,122	4,401,990,482	29,781,429,114.73	
Nansana M/C	13,924,822,994	6,958,240,047	7,033,333,872	38,204,035,721.18	
Mubende M/C	7,258,258,488	4,303,408,046	4,814,292,918	18,647,235,663.19	
Njeru M/C	7,729,729,584	5,118,083,467	749,908,120	17,185,282,081.27	
Bushenyi- ISK M/C	9,588,870,015	4,326,901,716	526,965,912	15,933,626,341.68	
Ibanda M/C	11,643,304,548	5,071,405,308	859,962,023	18,961,439,012.85	
Ntungamo M/C	3,495,285,948	2,333,670,178	1,832,013,524	8,557,485,296.28	
Sheema M/C	11,763,108,062	4,742,066,412	2,851,607,680	20,117,782,154.36	

Source: MOFPED Budget speech, 2024 and UBOS Census 2024

3.5.1 Key Observations

From the Table 3.3 above, the following observations are made;

- i. The districts with the highest budget allocation are; Wakiso, Kasese, Rukungiri, Kanungu, Mbale, Ntungamo, Luweero, Tororo as per Table 3.3 below.

Table 3.3: Districts with the Highest Budget Allocation from the Central Government

S/N	District	Population	Amount
	Wakiso	3,397,565	109,876,454,016.35
	Kasese	847,027	96,495,936,282.64
	Luweero	614,230	90,996,681,542.90
	Ntungamo	553,197	76,734,598,825.15
	Isingiro	633,844	69,320,954,590.27
	Yumbe	972,351	60,318,775,353.43
	Rukungiri	375,974	60,294,593,526.40
	Kisoro	431,175	57,274,162,645.44
	Kanungu	309,735	57,090,849,893.69
	Mbale	289,774	56,722,442,796.04

Source: MOFPED Budget speech, 2024 and UBOS Census 2024

- ii. The parameter for allocating funds to the District Local Government is based on population, number of Local Government units and geographical features.
- iii. Wakiso district, with a population of 3,397,564, received allocation of UGX. 109,876,454,016.35.
- iv. If population as a parameter is used in the allocation of funds, Wakiso District should receive more funds because they face higher pressure and demand for service delivery.
- v. Districts from hard to reach areas, for example, those that are mountainous, islands and geographically isolated, need affirmative action in resource allocation to enable them provide services and develop their infrastructure.
- vi. Some districts are too small and unviable to be referred to as such. Analysis of some districts indicates that, some have less than four secondary schools, no district hospital, no health center IV and only a few health center IIIs.
- vii. Although the government policy on education requires every sub county to have a secondary school and a Parish with a primary school, it was found out that 137 sub counties did not have secondary schools and 1600 Parishes do not have primary schools.
- viii. When nine cities were created and 31 municipal Councils established, the

expectations by the citizens were high in terms of improved service delivery. However, these newly-created administrative units are faced with problems of waste management, road maintenance, sanitation and health challenges, for which they had expected improvement.

3.6 Performance of Ministries on gender and equity assessment under NDP III period

In accordance with Sections 14 and 15 of the Equal Opportunities Commission Act (2007), Pursuant Section 13 (11) (e) and 13 (15) g (i) and (ii) of the PFMA, 2015 (as amended) and the 2017 Treasury Instructions, the Commission carried out an assessment of Vote Ministerial Policy Statement for Compliance with Gender and Equity requirements for FY 2024/25.

The Commission assessed 162 Ministerial Policy Statements, which is 100% of the government MDAs (20 Ministries and 162 MDAs under several Ministries). All the assessed Vote Ministerial Policy Statements met the minimum requirements and were recommended to be issued a certificate of compliance having obtained a minimum score of at least 50% and above.

Like the previous FY 2023/24, the National average score for Vote Ministerial Policy Statements remained at 67%. The best five entities were: Ministry of Gender, Labour and Social Development at 96%, Ministry of Health at 92%, Ministry of Education 90% and Ministry of Education and Sports (84%). The least performing MDAs include: Mountains of the Moon, Missions abroad that improved in performance with a small margin as detailed in the table below.

Table 3.4: the ten best performing MDAs on gender and equity assessment under NDP III period

No	MDA	2020/21	2021/22	2022/23	2023/24	2024/25
1	Equal Opportunities Commission	90.10%	90.00%	81.89%	91%	91%
2	Parliamentary Commission	70.40%	70.00%	73.89%	82%	86%
3	National Medical Stores	67.10%	60.00%	62.09%	82%	82%
4	Kyambogo University	82.40%	70.00%	79.62%	80%	81%
5	National Planning Authority	63.70%	64.00%	61.85%	68%	80.10%
6	Judiciary	72.70%	70.00%	72.15%	73%	78.10%
7	Kabale University	78.80%	68.00%	68.95%	68%	77.10%
8	Mulago National Referral Hospital	65.70%	66.00%	63.85%	77%	77%
9	Office of the President	67.40%	68.00%	65.70%	70%	75.70%
10	National Forestry Authority	65%	63.10%	62%	73%	75.40%

3.6.1 Reasons for best performance

Table 3.5 above shows the best performing entities; Equal Opportunities Commission (91%), Parliamentary Commission (86%), National Medical Stores (82%), Kyambogo University (81%). The reasons for their best performance are attributed to the following;

- i. Improved reporting on gender and equity performance in the preceding Financial Year and highlighting the key gender and equity interventions for implementation in the subsequent Financial Year.
- ii. Deliberate allocation of funds to specific interventions which target the population, especially the marginalised.
- iii. The use of disaggregated data by gender, location, disability and age was crucial and contributed to the performance, especially in detailing how different categories benefited from government budget and inclusive participation in development programmes.
- iv. Appreciation of gender and equity issues and its linkage to the National Development Plan for inclusive development.
- v. Improved capacity building and collaboration with the EOC. This is in addition to appreciation and implementation of the Commission's recommendations highlighted in the previous assessment Reports.
- vi. Improved attitude towards gender and equity within the various MDAs. This is partly attributed to the Public Finance Management Act, Cap 171, which requires votes to address gender and equity issues in their respective Ministerial Policy Statements.
- vii. Strict adherence of the guidelines developed by the EOC for the different Ministries Departments and Agencies.
- viii. Issuance of Budget Call Circular by MoFPED to the respective accounting officers, together with Gender and Equity Guidelines attached requesting all MDAs to comply with gender and equity requirements under the Public Finance Management Act Cap 171 and the Treasury Instructions of 2017.

Table 3.5: Worst Performing MDAs

NO	MDA	2020/21	2021/22	2022/23	2023/24	2024/25
	Mission in Malaysia	44.00%	50.00%	51.50%	50%	51.50%
	Kayunga Referral Hospital			62%	50%	50%
	Uganda Embassy in Doha, Qatar	40.00%	54.00%	51.50%	52%	50%
	Mission in Russia	61.40%	63.00%	64.20%	39%	50%
	Mission in China	51.40%	58.00%	57.70%	50%	50%
	Mission in Sudan	63.70%	65.00%	62.35%	34%	50%
	Mission in Abu Dhabi	54.70%	58.00%	59.35%	55%	50%
	Mission in Bujumbura	57.40%	58.00%	60.70%	50%	50%
	Mission in England	53.10%	58.00%	58.55%	50%	50%
	Mission in Germany	55.70%	56.00%	58.85%	41%	50%

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3.6.2 Reasons for poor performance

Table 3.6 above shows the poorest performing entities; Mission in Germany (50%), Mission in England (50%), Mission in Bujumbura (50%), and the Mission in Abu Dhabi (50%). The reasons for their poor performance are attributed to the following;

- i. The planned interventions were not aligned to the NDP III aspirations in terms of engendering the vote objectives, mission, medium term interventions, among others.
- ii. The shift from Output Based Budgeting and Performance Based Budgeting to Programme Based Budgeting was partly responsible for the poor performance of the entities cited above. The new budgeting approach requires evidence-based planning and budgeting which was found lacking in most of the MDAs. Consequently, MDAs encountered challenges in the formulation and committing to outcomes/outcome indicators that are gender and equity responsive, among other requirements.
- iii. Some entities did not pay adequate attention to the Commission's recommendations reflected in the MPS assessment Report.
- iv. Limited capacity by some MDAs to plan and budget for specific measures to address gender and equity issues.
- v. Limited space on Programme Based System (PBS) to detail the reporting and plans for the ensuing year.
- vi. Limited resources to comprehensively address gender and equity interventions putting into consideration the gender and equity variable for inclusive plan and budget.
- vii. There was also lack of gender and equity disaggregated data broken down to a level that guides planning and budgeting.

1.7 Recommendations

- i. The Government of Uganda, through the relevant Ministries, should put a cap to the creation of districts and other local government units in the country and first strengthen the existing ones.
- ii. Government Ministries, Department and Agencies should align their budgeting and planning to the NDP and ensure that issues of equity, diversity and inclusivity

- are mainstreamed.
- iii. In a bid to enforce compliance, Parliament should evoke sections 78 and 79 of the PFMA, Cap 171 and summon all the non-compliant MDAs through the different Committees of Parliament.
 - iv. The MDAs should invest in orientation and training of their staff and management on gender and equity and the effective use of the various gender and equity budgeting tools in place, which include; Gender and Equity Compacts, Gender and Equity Specific Guidelines, the Statistics, Strategy, Gender and Equity Issue Papers for NDP IV, the EOC Annual Report on the State of Equal Opportunities in Uganda, among others.
 - v. MOFPED should ensure timely release of funds to the entities and put in place strict mechanisms for the implementation of Government projects across all sectors in order to reduce delays and cost of implementation.
 - vi. There is need to minimize supplementary budgeting since it has a negative impact of deviating resources from the original plans.
 - vii. The National Planning Authority, in their mandate of producing the National Development Plan, should consider reducing the priority programme areas to a much smaller number focusing on those that have multiplier effect to the economy in terms of employment creation, economic growth and poverty eradication.
 - viii. The Government policy of rationalization should be extended to districts, sub-counties municipalities, ministries and departments where there exist a lot of duplication, wastage and disharmony in service delivery. This will call for the establishment of a Constitutional Review Commission to study the need to amend the Constitution comprehensively.

CHAPTER FOUR

TAXATION AND LEVIES IN COMPLIANCE TO EQUAL OPPORTUNITIES



4.0 Introduction

This Chapter presents Taxation and Levies in compliance to equal opportunities focusing on; background, the Legal and Policy Framework, tax system in Uganda, tax formulation process, tax exemptions, Factors that affect tax obligations, Impact of Direct Taxes on Poverty, the burden of VAT on Consumption, Concerns about taxation, conclusion and recommendations

4.1 Background

Taxation refers to the process through which a government imposes financial charges on individuals and businesses to generate revenue, which is vital for funding public services and infrastructure. This mechanism plays an essential role in shaping a nation's economy, providing necessary resources for education, healthcare, infrastructure development, and effective governance. In Uganda, the evolution of its taxation system has been instrumental in facilitating economic development and stability. From informal tribute systems in the pre-colonial era to a structured tax system during British colonial rule (1894-1962), taxation has undergone significant transformation. The British introduced direct taxes and duties that impacted local farmers and traders. However, after independence in 1962, Uganda struggled with political instability and economic mismanagement, particularly during Idi Amin's regime, which led to arbitrary taxation and a decline in government revenues.

The 1980s marked a turning point, with efforts to rebuild the tax system through measures such as the introduction of Value Added Tax (VAT), and emphasis on reducing tax evasion. The economic liberalization of the 1990s led to the establishment of the Uganda Revenue Authority (URA) in 1991, aimed at improving tax governance and accountability. Over the years, Uganda has continued to implement reforms to enhance compliance and efficiency in tax administration, leveraging technology to adapt to economic changes, including the effects of the COVID-19 pandemic. Recent initiatives focus on exploring new compliance initiatives, such as digital Tax Stamps (DTS) and Electronic Fiscal Receipting and Invoicing Solutions (IFERIS).

Despite these advancements, Uganda faces challenges in boosting revenue generation, particularly due to a narrow revenue base largely influenced by the informal sector and uneven income distribution. With majority of Ugandans employed in agriculture and many workers earning off the books, a substantial portion of the population does not contribute to direct taxes. High poverty rates and increasing income inequality, as indicated by a rising Gini coefficient, complicate effective revenue collection. The government has pursued aggressive tax reduction policies to enhance competitiveness and compliance; however, concerns regarding equity and redistribution remain secondary to maximizing

revenue generation. This context has prompted the Equal Opportunities Commission to examine the taxation system in relation to compliance with equal opportunities, emphasizing the need for a balanced approach to ensure that taxation supports both economic growth and social equity.

4.2 Legal framework

Uganda's tax system is defined by a number of laws, including The Constitution of the Republic of Uganda, 1995, as amended;

- a) The Local Government Act, Cap 243 as amended;
- b) The Income Tax Act (ITA), Cap 340, as amended;
- c) The Value Added Tax Act (VAT), Cap.349, as amended; and
- d) The East African Community Customs Management Act, 2004.
- e) The Public Finance Management Act, 2015 as amended
- f) Customs Tariff Act, Cap. 337;
- g) East African Excise Management Act;
- h) Excise Tariff Act, Cap. 338;
- i) Stamps Act, Cap. 342;
- j) Traffic and Road Safety Act, Cap. 361;
- k) Finance Acts (Various);
- l) Gaming and Pool Betting (Control and Taxation) Act, Cap.292

These laws spell out the duties and responsibilities of the institutions responsible for regulating, policy development, planning, assessment, collection, administration, enforcement and accounting for all tax and non-tax revenues.

Specifically, the 1995 Constitution (as amended) mandates Parliament to authorize the collection of all government revenue (taxes, grants and borrowing), authorize, auditing and monitoring of all government expenditures. The specific provision are as follows:

- a) Authority for revenue Collection:** Article 152 (1) provides that No tax shall be imposed except under the authority of an Act of Parliament. Article 159 (2) provides that Government shall not borrow, guarantee, or raise a loan on behalf of itself or any other public institution, authority or person except as authorized by or under an Act of Parliament. Consequently, Parliament is mandated to authorize revenue collection required to finance the national budget.
- b) The Public Finance Management Act, 2015** under section 8 that relates to taxation states that; The Minister shall, present to Parliament tax and revenue bills which give the Government power to obtain money from taxes, fees, charges and other impositions to be proposed in the annual budget

Observations:

- i. These legislations detail how taxes are formulated and administered but majority of the people are ignorant of these laws
- ii. There is inadequate participation of majority of Ugandans in formulation of these legislations

4.3 The Tax System in Uganda

A tax system can be progressive if it taxes more of the rich than the poor, and it can be regressive if the poor pay more taxes to subsidize the rich. Whereas taxation can be used as a tool to raise government revenue, control the pricing of goods and services, and to redistribute income and wealth within an economy, it can increase inequality. Therefore, the taxation formulation process, and the mobilization of taxes should be fair and just in order to create a conducive environment for all businesses, small and large, to thrive.

In Uganda, the tax system is in three broad categories: (1) national taxes, (2) sub-national/local government taxes and (3) non-tax revenue in the form of user fees, levies and charges.

At the national level, Uganda's tax system is comprised of;

- a) direct taxes (levied directly on individuals and businesses) such as income tax.
- b) indirect taxes (imposed on goods and services) such as Excise Duty and Value Added Tax (VAT).

Income tax is applied on income earned from jobs, businesses, and property⁷. To find out how much income tax someone has to pay, you take their total income for the year and subtract any allowable deductions as stipulated in sections 22-38 of the Income Tax Act. For salary earners, any income below UGX 235,000 per month is exempt from income tax,

There is a special provision that governs the taxation of small businesses in Uganda. Since the poor are mostly engaged in small and informal enterprises, provisions that govern the taxation of small enterprises and the manner in which such provisions are administered, affects their profitability and survival. Section 4 (5) of the Income Tax Act provides that any person carrying on a business or businesses (excluding professionals) with a gross turnover ranging between UGX 10 to UGX 150 million is subject to paying a tax commonly referred to as a **presumptive tax**. Micro businesses with an annual gross turnover of less than UGX 10 million are not required to pay income taxes. In practice however, given the poor book keeping practices of small and micro business owners and the manner

⁷ Property income is defined under Uganda's income tax act to mean dividends, interest, natural resource payments, annuities and royalties. It is distinguished from physical property, which is subject to rental income tax

in which presumptive taxes are collected in Uganda⁸ coupled with the aggressiveness of tax enforcers that is driven with high revenue targets, even businesses with annual turnover below UGX 10 million can be assessed and required to pay taxes in the form of presumptive taxes.

Indirect taxes are in the form of Value Added Tax (VAT) and excise duty. In Uganda, Value Added Tax (VAT) was introduced in 1996 at a rate of 17% to replace the older Sales Tax and Commercial Transaction Levy. It was believed to generate more revenue, be fairer by avoiding the problem of “tax on tax,” and provide a clearer audit trail for tax verification (Ayoki, Obwona, & M Ogwapus, 2005). The VAT rate increased to 18% in 2005.⁹ This tax mainly targets individual consumption, not businesses, and is collected at various stages of the supply chain based on the value added at each step of production and distribution.

VAT is charged on all goods and services that VAT registered businesses sell, as long as those items are not exempt from tax. When VAT-registered businesses sell goods or services, they charge VAT to their customers. If these businesses purchase items for their operations, they can deduct the VAT they paid from the VAT they collected, paying only the difference to the tax authorities¹⁰. If they pay more VAT on purchases than they collect from sales, they can claim a refund¹¹. Ultimately, the VAT burden falls on final consumers, except when businesses buy for personal use.

VAT applies to all taxable supplies made by businesses. When goods are imported into the country, VAT is also charged. However, in line with the World Trade Organization rules that prohibit discrimination against imports, if certain items are exempt or have a zero rate when sold domestically,¹² they are also exempt when imported in business¹³. VAT must be paid on all imported goods and services, regardless of whether they are for business use. The tax amount is based on the customs value of the goods¹⁴. If a business is registered for VAT, it can claim back the VAT it paid on imported goods as a tax credit¹⁵.

As a check on the potential regressive nature of the tax, the supply of the most basic goods which form a disproportionately high percentage of low-income household spending are exempted or zero-rated.¹⁶ Other goods and services such as education, health, financial services and passenger transport¹⁷ are exempt or zero-rated for general development reasons. When goods or services are exempt, there is a significant departure from the

8 Presumptive taxes are mostly collected through a door-to-door exercise by URA officers

9 The Value Added Tax (Rate of Tax) Order SI No. 51 of 2005.

10 Section 28 of the VAT Act.

11 Section 42 of the VAT Act.

12 Section 20(b) of the VAT Act.

13 Section 18(1) of the VAT Act.

14 Section 23 of the VAT Act.

15 Section 28(1) (b) of the VAT Act.

16 For example, livestock, unprocessed foodstuffs and dental, medical and veterinary goods: Second Schedule of the VAT Act.

17 Second Schedule of the VAT Act.

basic logic of VAT as outputs are untaxed but input tax is not recoverable. In the case of zero-rated goods and services, the trader will, by registering, be able to obtain refunds of any tax paid on purchases.

In the case of excise duty, it is typically intended to tax consumption patterns that are socially costly, such as drinking alcohol or smoking tobacco ('sin taxes'), as well as pollution-related activities ('green taxes') (Junquera-Varela et al. 2017). However, on recommendations from the International Monetary Fund (IMF 2011) that highlighted the potential for excise duty taxes to raise additional revenues, particularly in Sub Sahara Africa, the scope of excise duty taxes has been expanded to cater for other goods and not just those goods that are regarded as socially costly. Accordingly, countries like Uganda have broadened the underlying motives of the excise duty regime and can now use excise duties as a revenue raising tool. This has been observed with the introduction of excise duty taxes on mobile payments, airtime, social media, sugar, cement, and cooking oil. These are applied partly due to the relative ease of administration as they are seen as 'low-hanging fruit', targeting products with few producers in well-developed markets, (Kavuma et al. 2020).

Excise tax in Uganda is imposed on specified locally manufactured or imported goods and services. The applicable rates may be specific (ad quantum) or ad valorem. The tax is imposed on the value of the import; in the case of locally manufactured goods, the duty (local excise duty) is payable on the ex-factory price of the manufactured good (URA 2015). This tax is administered under the Excise Act of 2014. The rates of duty are listed in the Second Schedule of the Excise Duty Act (Amended) of 2014. For imported items, excise duty in Uganda is administered under the East African Excise Management Act of 2012.

At the subnational/ local government level, taxes are in the form of trading licenses, local service taxes and property rates. Section 8 (1) of the Trade Licensing Act provides that any person engaged in trading or carrying on business needs to be in possession of a trading license. The trade licensing fees are based on the location of the business and the nature of the business¹⁸.

In addition to trade licensing fees, there is a Local Service Tax (LST) that is imposed on "all persons in gainful employment or who are practicing any profession or on businesspersons and commercial farmers."¹⁹ Business people with a monthly turnover of at least UGX 500,000 and artisans with a monthly income of at least UGX 100,000 are required to pay LST. To improve compliance with LST, employers are required to deduct LST from salaries

¹⁸ See Kampala Capital City Authority, "Revised Trading License Rates" online: Kampala Capital City Authority <<https://www.kcca.go.ug/trading-licence-rates>> (cite last visited on 19 March 2021).

¹⁹ Kampala Capital City Authority, "Local Service Tax (Assessment and Payment)" online: Kampala Capital City Authority <http://kcca.go.ug/uploads/Local_Service_Tax_FAQs.pdf> (cite last visited on 19 March 2021). See also the Local Governments (Amendment) (No. 2) Act, 2008.

of their employees. Some deduct the LST on a quarterly basis while others deduct it once. For businesses, LST is assessed at the time of assessing the trading license fees and the business traders issued with one payment registration slip (SEATINI 2021). Property rates are charged on those that own properties such as buildings in urban areas.

Besides formal taxes charged at the national level by the URA and at the subnational level by local governments, there are several other informal charges especially for the business community that affects mostly the poor. For instance, fees such as market fees (empooza), garbage fees, toilet fees, parking fees, stage fees for those in transport business are ideally not supposed to be charged but they are common in all urban parts across the country. For garbage collection for instance, local governments are supposed to offer free services. In a study by SEATINI, it was indeed reported by KCCA officials that they do not charge for garbage collection however, that KCCA does not have capacity to collect from the whole city. KCCA only collects between 40%-50% of the garbage generated in the city.²⁰ It collects only from public spaces (such as markets and taxi parks) and licenses private companies to collect from the rest of the city. As a result, every owner or occupant of commercial premises is responsible for the management of the waste generated on that premises until it is collected by the local council, its appointed agents or operators who are licensed by the council.²¹ The agents collecting garbage on behalf of local governments however charge a fee.²²

Similarly, local governments/ KCCA are also required to provide free public toilets. Indeed, in Kampala and other cities across the country, there are free public toilets. However, most of the toilets are in public spaces such as markets and taxi parks. LGs/KCCA do not have capacity to provide enough free toilets. To ensure that the toilets are kept clean, LG/KCCA stations individuals at the toilets to do the cleaning. In some cases, these individuals charge a fee for using the toilet. The common fee charged for the toilet use is UGX 200. There are also several private toilets, particularly in shopping arcades, where business people have to pay per toilet visit, (SEATINI 2021). Lastly, for those in transport business, to enter a taxi/bus park, the owner must pay parking fees. Similarly, they are also required to pay at the different stages on the road where they pick their customers. Even boda-boda riders pay stage fees to their stage leaders, (SEATINI 2021).

A study by SEATINI-Uganda and Oxfam found that the largest section of the Ugandan population, majority of whom are poor, bear the blunt of the tax burden at the expense of the rich.

Observation

20 According to the KCCA website, KCCA only manages to collect and dispose of 40% to 50% of the garbage generated in the city. See Kampala Capital City Authority, "Services offered by KCCA: Waste Management" online: KCCA <<https://www.kcca.go.ug/Waste%20Management>> (Last accessed 21 March 2021)

21 Section 4 of the Local Governments (Kampala City Council) (Solid Waste Management) Ordinance.

22 Section 19 of the Local Governments (Kampala City Council) (Solid Waste Management) Ordinance.

Generous tax incentives, including tax exemptions, which are not property targeted and monitored take away resources from socio-economic programme that would have otherwise benefited the poor, such as agriculture, quality education which would help to reduce the inequality between the rich and the poor. Some of these tax incentives have no marginal benefits to the economy and socio-economic transformation.

It is therefore recommended that strict criteria for tax incentives and tax exemptions should be put in place prioritizing those that have a significant impact on the economy, the population taking into consideration the net effect on the poor. Such incentives should be monitored to increase their impact on the economy.

4.4 Tax Formulation Process in Uganda

The tax formulation process in Uganda is a structured approach governed by key laws like the Income Tax Act and VAT Act. When the government proposes changes to these laws, it does so formally, ensuring transparency and allowing for public input before any new rules are enacted. The development of tax policies aligns with the national budget and includes stakeholder consultations involving businesses, civil society, and experts to gather feedback. After proposals receive Cabinet approval, they are debated in Parliament, where they can be amended before becoming law. The Uganda Revenue Authority (URA) then implements and enforces these laws, focusing on tax collection and taxpayer education. This structured process is periodically reviewed to adapt to economic changes, as demonstrated by the introduction of the digital services tax in 2021.

Despite these mechanisms, there is lack of a comprehensive Government tax policy that is published and therefore accessible to the taxpayers. In addition, many citizens lack a comprehensive understanding of the tax formulation process and the considerations in the taxation process. While some are aware that tax policies relate to the national budget and that consultations occur with businesses and experts, the specifics of how proposals transition from Cabinet to Parliament, and subsequently to implementation by the URA, are less known. There is a limited understanding of the obligations of the population, the taxpayers and other actors, versus roles and responsibilities of the tax authorities such as the Ministry of Finance, the Local Governments and URA. This creates challenges in the implementation of tax policies and tax collection because of lack of understanding of the various roles and obligations in the taxation system.

To address this gap, the Ministry of Finance conducts public consultations and engages citizens with Budget Framework Papers, while URA offers taxpayer education programs to inform the public about their tax obligations and rights. Business associations and civil society organizations, like the Uganda Manufacturers Association, advocate for their

members' interests, in an effort to foster a more inclusive, transparent, and equitable tax system.

4.5 Tax Exemptions

Tax exemptions in Uganda are implemented to stimulate investment and support key sectors, including agriculture, tourism, and manufacturing. It is a key tool to support industrial policy. Tax exemptions are supported by the Investment Code and other tax laws, which offers tax holidays, reduced tax rates as well as other incentives such as free land. Additionally, imports such as manufacturing machinery and medical supplies may be exempt from import duties, while basic foodstuffs, agricultural inputs, and educational materials are exempt from VAT to improve affordability. Non-Governmental Organizations (NGOs) involved in charitable activities can also receive income tax exemptions on donations and grants, all aimed at fostering economic growth and enhancing social welfare.

In Uganda, fair play in tax exemptions is ensured by several key entities, including the Uganda Revenue Authority (URA), which manages tax administration and compliance; the Ministry of Finance, Planning and Economic Development, which oversees the policy framework to align exemptions with national goals; the Ugandan Parliament, which reviews and approves tax policies for transparency; and the Office of the Auditor General, which conducts audits to evaluate the effectiveness of exemptions. Together, these bodies promote transparency, fairness, and accountability in the administration of tax exemptions.

However, the criteria for tax exemptions until recently was never known, leaving the population to second guess that what their intention was. This led to abuses of the tax exemptions and therefore leading to wastage of public resources. This problem has now been addressed by the Ministry of Finance, which has put in place a governance framework for tax exemptions, including the sunset clauses and monitoring mechanisms.

4.6 Factors that influence tax obligations

In exploring the landscape of taxation, several critical variables come into play that shape tax obligations and compliance. Knowledge of the laws and institution charged with tax formulation and administration, Income sources of households, income levels of households, household expenditure on government obligations, registration of businesses with tax authorities among others play important roles in complying with payment of taxes. Together, these factors show how individual and business finances interact with the tax system, emphasizing their importance in generating public revenue and shaping government policies.

4.6.1 Main Income Sources of Households in Uganda

We first explored the different income sources of households in Uganda as outlined in the UNHS. Understanding the connection between an individual's income source and taxation is essential for assessing their tax obligations. The type of income significantly influences not only the tax rate applied but also the overall tax burden faced by individuals. The UNHS highlights various income sources, as shown in Table 4.1 below

Table 4.1: Main income sources by sex of the household head

Main Income Sources	Male	Female	Total
	N=19,521	N=9,461	
Subsistence activities	50.0%	41.1%	47.1%
Transfers & Benefits	12.5%	26.8%	17.2%
Salaries and Wages	17.9%	13.5%	16.4%
Business activities	13.9%	13.8%	13.8%
Property income	5.7%	4.9%	5.5%
Total	100.0%	100.0%	100.0%

Source: UNHS, 2019/2020

The findings in the table 4.1 above reveal that subsistence activities are the main source of income for most households, making up 47.1% of total income. This income source is more dominant among male-headed households, with 50% depending on it, compared to 41.1% of female-headed households. Meanwhile, 17.2% of respondents reported receiving income from transfers and benefits, 16.2% from salaries and wages, and 13% from business activities. Only a small percentage, 5.5%, reported earning income from property.

The above findings imply that many households earn a large portion of their income from untaxed subsistence activities. This reliance on informal work undermines the productivity of the poor in terms of the earnings from their labour, land, invested savings and innovation. This means that their incomes remain low which in turn limits the government's ability to generate tax revenue. To address this, the government should implement measures to improve productivity of the poor or those in subsistence economic activities. The implementation of the PDM, Youth and Women Livelihood programmes is a step in the right direction. Additional measures are required to reduce the informal sector through a number of measures including formalization of businesses, digitization and automation, as well as integration of databases and systems. Efforts to spur inclusive economic growth to increased household incomes would result in a larger tax base, and also reduce the informal sector in the economy.

4.6.2 Households Income Group by Sex of the Household Head

Understanding the different household income groups is important for studying economic

differences and resource allocation. The table below illustrates the Households Income Group by Sex of the Household Head.

Table 4.2: Percentage of Households income group by sex of the household head

Annual income	Male	Female	Total
	N=19,470	N=9,441	N=28,911
<120,000	11.0%	12.5%	11.4%
120,000-500,000	29.3%	37.6%	32.1%
500,000-1M	18.3%	19.6%	18.7%
1M-5M	31.3%	24.8%	29.1%
5M-10M	6.3%	3.6%	5.4%
10M-50M	3.4%	1.7%	2.9%
>50M	0.5%	0.2%	0.4%
Total	100.0%	100.0%	100.0%

Source: UNHS2019/2020

According to the data in Table 4.2, 62% of households earn less than UGX 1 million annually, which translates to under UGX 85,000 monthly. Notably, a larger proportion of female-headed households (70%) fall into this low-income category compared to their male counterparts (59%). This indicates that female-headed households experience higher levels of poverty than male-headed households. In the income range of UGX 1 million to 5 million annually (UGX 83,000 to 420,000 monthly), approximately 31% of male-headed households and 25% of female-headed households report earnings. Very few households earn more than UGX 5 million annually, as indicated in the table above.

The fact that 70% of female-headed households earn less than UGX 1 million annually compared to 59% of male-headed households indicates a significant gender inequality gap in household income. This could be attributed to the fact that female-headed households face systemic barriers such as; limited access to education, employment opportunities, and financial resources that contribute to higher poverty rates.

Addressing this inequality requires measures that would help to keep the girl child in school, the government putting in place economic programme that specifically target the women, improve the productivity in agriculture where majority of women earn a living to be able to produce for the market, conducting financial literacy programme, and improving women access to affordable financial products. A key element to accessing sustainable financing for women is the right of women to access property, some of which can be used as collateral for financial products.

4.6.3 Household Expenditure on Government Obligations

This section looked at the various forms of taxes and fees that families are required to pay, which significantly impacts their overall household budgets. Such expenditure reflects not just the burden of taxes but also the constraints on household financial flexibility,

ultimately affecting overall quality of life and economic resilience. The expenditure items considered are shown in the table below.

Table 4.3: Household Expenditure on Government Obligations

Expenditure Item	Number of households that paid	% Share	Male	Female	Ratio
Income tax	239	1.4%	2,234,207.00	1,329,381.0	1.7
Local Service tax	250	1.4%	121,272.40	85,831.70	1.4
User fees and charges (passport, legal etc)	143	0.8%	138,153.60	58,223.80	2.4
Pension and social security payments	120	0.7%	965,859.80	717,472.10	1.3
Property rates (taxes)	91	0.5%	605,686.60	288,333.30	2.1
Total Number of households	17,444				

Source: UNHS, 2019/2020

Respondents were asked about their tax payments to the government.

The results presented in Table 4.3 reveal a low compliance rate with government obligations, such as income taxes and local government fees and licenses. Specifically, out of 17,444 household heads surveyed, only 239 (1.4%) reported paying income taxes, while 250 (1.4%) indicated they paid local service tax. Among those who paid, there were twice as many men as women paying government taxes, fees, and licenses.

The findings from the UNHS survey suggest significant implications regarding tax compliance and gender disparities. The low rates of tax payments indicate a broader issue of financial constraint or lack of awareness among households about their tax obligations. With only 1.4% of household heads reporting income tax payments, it raises questions about the effectiveness of tax education and enforcement in the community.

Moreover, the fact that men are paying taxes at twice the rate of women suggests a gender imbalance in economic participation or access to income-generating opportunities. This disparity may reflect systemic barriers faced by women, such as limited access to higher-paying jobs or economic resources, reinforcing gender inequality in financial matters.

Overall, these insights highlight the need for targeted interventions to improve tax compliance and address gender disparities in economic participation and awareness of tax obligations.

Similar findings are established by Mawazo Tax Policy Research Centre (MTPRC) in 2024

business survey of 763 small businesses, results indicate that compliance with national taxes collected by URA was particularly very low. First, most of the businesses are registered by Local governments/ KCCA than with the URA. As high as 70% of the respondents self-reported that they registered with the local authorities while less than half (45%) reported to have registered by the URA. The implication is that as far as direct taxes are concerned, most of the small businesses are more burdened with local government fees than national taxes collected by the URA. The fewer number of businesses registered by the URA than with LGs is because of (a) the fact that LGs are closer to the businesses and therefore have more intensified enforcement initiatives than URA and (b) registration for a trading license is mandatory regardless of the size of the turnover while registration with URA is for businesses with turnover of UGX 10m or more.

This analysis shows a significant disparity in access to economic opportunities between men and women. It may also signal the limited right for women to own property which is reflected in the property taxes, user fees and charges paid by men versus those by women. Therefore, policies that strengthen the women's rights to own property such as land and financial assets would help to address this inequality, strengthen economic growth and improve household incomes of women headed households. This would have a significant positive impact on child nutrition and education.

4.6.4 Businesses Registered with Taxing Authorities by Gender

Businesses registered with taxing authorities, particularly the Uganda Revenue Authority (URA), are essential for formalizing economic activity and ensuring compliance with tax laws. These businesses play a crucial role in the economy, contributing to government revenue and benefiting from formal recognition. A study carried out by MTPRC established the proportion of businesses registered with taxing authorities, disaggregated by gender. The findings are presented in Table 4.4.

Table 4.4: Proportion of Businesses Registered with Taxing Authorities by Gender

Registration with taxing Authorities	Female N=461	Male N=302	All N=763
LG/KCCA	72%	67%	70%
URA	44%	45%	45%

Source: (MTPRC,2024)

The results indicate that a higher percentage of businesses owned by women (72%) are registered with local governments compared to those owned by men (67%). This trend may be attributed to the nature of businesses women typically run, such as retail shops, restaurants, and salons, which require a physical location and are easily identifiable by

tax enforcement officers during registration efforts. In contrast, many low-income men tend to operate mobile businesses, like boda bodas, which are harder to monitor and enforce for tax purposes due to their transient nature.

The implications of these findings suggest a potential disparity in tax compliance and economic visibility between men and women entrepreneurs. The higher registration rate among women-owned businesses may enhance their access to resources, support, and formal recognition from local governments, potentially leading to better business growth opportunities. Equally, the mobility of many low-income men's businesses could lead to reduced government oversight, limiting their access to formal financial systems and support networks. This highlights the need for approaches to encourage formalization of businesses, provision of targeted business support programmes, and education and awareness of low-income business men who are engaged in low-income activities. Additionally, understanding these dynamics can inform policymakers in creating equitable frameworks that support all entrepreneurs, regardless of their business model.

4.6.5 Payment of Taxes and fees

In the survey conducted by Mawazo Tax Policy Research Centre (MTPRC), business owners were asked about their tax payments to the Uganda Revenue Authority (URA), as well as their fees and licenses to local governments and informal user fees, such as those for garbage collection and toilet use. The results are detailed in table 4.5.

Table 4.5: Payment of Taxes

Paid taxes?	Income taxes to URA	LG fees and licenses	Informal fees
Yes	24%	69%	42%
No	76%	31%	58%
Total	100%	100%	100%

Source: (MTPRC,2024)

The main taxes paid by small businesses are those collected at the local level, such as trading licenses and local service taxes. A significant 69% of small business owners surveyed reported paying local government fees, whereas 24% said they paid income taxes to the Uganda Revenue Authority (URA). Additionally, the burden of informal fees is notable, with 42% of respondents indicating they have paid these charges, as shown in the table above. Notably, women face a greater financial burden from informal fees, particularly toilet fees. This is largely due to women's increased need for restroom access, especially during menstruation and pregnancy. To reduce costs, many women resort to using informal solutions, such as buckets, polyethylene bags, or urinating in corridors which are not hygienic and can lead to infections.

The greater financial burden on women due to payment of informal fees, especially

related to restroom access, highlights an urgent need to improve social infrastructure in urban areas, which is related to the broader need for adequate investment in urban planning and enforcement as increasingly more Ugandans migrate from rural to urban cities and municipalities. The issue of sanitation facilities in public spaces is particularly critical, as it not only affects women's health and dignity but also their ability to engage fully in business activities. The reliance on informal solutions can lead to health risks and safety concerns, ultimately affecting productivity and business viability.

4.7 Impact of Direct Taxes (Income Taxes) on Poverty and Inequality

We assessed the impact of income taxes on poverty and inequality using the UGAMOD model. First, we ran the model with income taxes applied (as shown in the UG_2022 base column) and then again with income taxes removed (in the UG_2022_income taxes off column). The impact of income taxes is determined by calculating the difference between these two scenarios. As indicated in the table below, with income taxes charged, 20.37% of the Ugandan population lives below the national poverty line. However, when income taxes are eliminated, this percentage decreases by 0.52% to 19.85%.

These findings imply that very few families classified as poor are actually paying income taxes at the national level. The reduction in income taxes would primarily benefit poorer households headed by men, with a 0.6% decrease in poverty among these families compared to a 0.4% reduction for female-headed households. Similarly, households with children and older adults would see a reduction in poverty rates of 0.5% and 0.6%, respectively.

Table 4.6: Impact of Income taxes on Poverty

	UG_2022 (base)	UG_2022_income taxes off	Difference to base
<i>Share of poor population, in %</i>			
<i>All</i>	20.37	19.85	-0.52
<i>Poor households out of ...</i>			
<i>... male headed households</i>	19.6	19.0	-0.6
<i>... female headed households</i>	22.4	22.0	-0.4
<i>... households with children</i>	21.2	20.7	-0.5
<i>... households with older persons</i>	21.1	20.5	-0.6
<i>Absolute national poverty line, in national currency, yearly</i>	560,085	560,085	0

Source: UNHS, 2019/2020

Since income taxes are primarily paid by wealthier households, reducing these taxes will simply increase the disposable income (the amount of money individuals or households have left after paying taxes and necessary living expense) of the rich at the expense of the poor in terms of reduced resources for service delivery that benefits the poor, leading

to a rise in income inequality. As illustrated in the table below, the removal of income taxes causes the Gini coefficient to increase from 0.4136 to 0.4332. Therefore, improving the progressive nature of the taxation system, which at the same time increase the threshold for personal income taxation would help to reduce income inequality, and provide a social safety net for the poor.

Table 4.7: Impact of Income Taxes on Inequality

	UG_2022 (base)	UG_2022_income taxes off	Difference to base
Gini (household income)	0.4136	0.4332	0.0196

Source: UNHS, 2019/2020

4.8 The Burden of VAT on Consumption

The burden of VAT and excise duty taxes relies on an individual's consumption habits/ behaviours. These taxes are incurred only when goods or services are consumed, unless they are exempt from the tax.

The implementation of VAT leads to a decline in the average monthly consumption of households. The figure below illustrates the reduction in average consumption per

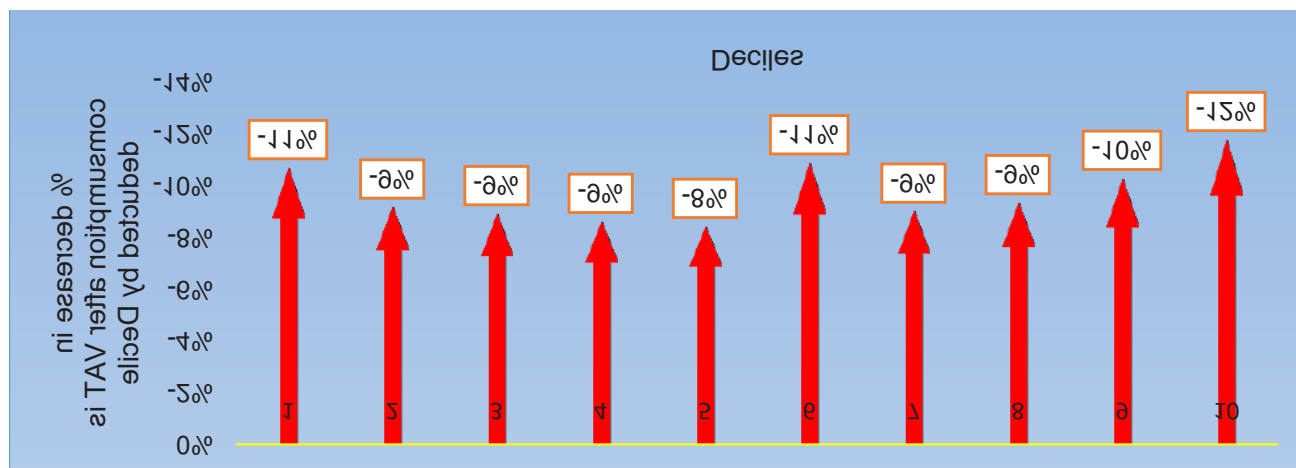


Figure 4.1 shows that the implementation of VAT was regressive for the poor households and the middle-income section of the population given its non-discriminatory nature between the poor and the rich. On the other hand, VAT was for the more well to do households. The 11% drop in monthly spending for the poorest households (Decile 1) shows that they are struggling more with VAT. With less money to spend, they may find it harder to buy essential goods, which could increase poverty and lower their overall well-being. Even middle-class households (like Decile 6) also saw significant spending cuts, indicating that VAT affects everyone, but with a more negative impact on household income for poor and middle-income families. Policymakers should explore ways to provide relief or exemptions for essential goods to lessen the burden on the poorest households and find

ways on making VAT implementation a fair and progressive tax.

4.9 Impact of VAT on Poverty

Table 4.7 shows a scenario where VAT is removed from goods that usually have it. The results indicate that without VAT, overall consumption-based poverty²³ drops by about two percentage points. Households with elderly members benefit the most, seeing a poverty reduction of 2.61%.

On the other hand, exempting essential items like salt, firewood, matchboxes, household candles, bathing soap, and water from VAT leads to a 0.17% decrease in poverty levels. Households headed by females, those with children, and families with older children experience a slightly greater reduction in poverty compared to male-headed households, as illustrated in table 4.8 below.

Table 4.8: Impact of VAT on poverty

	UG_2022 (base)	UG_2022_vat_off	Difference to base	Basic items exempted
Share of poor population, in %				
All	20.64	18.53	-2.11	0.17
Poor households out of ...				
... male headed households	19.83	17.62	-2.21	0.15
... female headed households	22.71	20.86	-1.85	0.21
... households with children	21.49	19.28	-2.21	0.19
... households with older persons	21.08	18.47	-2.61	0.18

The implication of the above findings is that exempting basic necessities from VAT can lead to a notable reduction in poverty levels, specifically by 0.17%. This is particularly significant for vulnerable groups, such as female-headed households and those with children, who benefit more from this exemption. It highlights the importance of targeted tax policies that support low-income families and suggests that such measures can be effective tools in poverty alleviation efforts. Thus, policymakers might consider prioritizing VAT exemptions on essential goods to enhance the well-being of these households and reduce overall poverty rates more effectively.

4.9.1 Impact of VAT on Inequality

Regarding inequality, the impact of VAT is minimal/negligible; eliminating VAT leads to a

²³ Consumption based poverty refers to measuring poverty based on what households actually consume rather than their income

mere increase of 0.0063 in the Gini coefficient, as shown below.

Table 4.9: Impact of VAT on Inequality

	UG_2022 (base)	UG_2022_vat_off	Difference to base
Gini (household income)	0.4022	0.4085	0.0063

The implication of the above findings is that removing VAT does not significantly affect income inequality. A small increase of 0.0063 in the Gini coefficient suggests that even with the absence of VAT, wealth distribution remains largely unchanged. This indicates that other factors may play a more substantial role in shaping inequality, and that VAT reforms alone may not be sufficient to address deeper systemic issues. It suggests that policymakers should consider broader strategies to tackle inequality rather than solely focusing on VAT tax adjustment.

4.10 The Impact of Excise Duties on Consumption by Different Income Groups

Unlike VAT, which applies to a broad range of goods and services, excise duties are imposed on a limited number of specific items (water, sugar, tobacco, alcohol). Excise duties can significantly affect consumption patterns across various income groups.

Table 4.10: Impact of Excise on mean household consumption by decile

Decile	% Decrease
1 (poorest)	-0.9%
2	-0.8%
3	-0.8%
4	-0.8%
5	-0.7%
6	-0.7%
7	-0.8%
8	-1.0%
9	-1.2%
10 (richest)	-2.1%

Table 4.9 illustrates the effects of excise duty on consumption. In general, excise duty has a smaller impact on consumption compared to VAT. The wealthiest groups (deciles 9 and 10) see reductions in their monthly consumption by 1.2% and 2.1%, respectively, while the poorest group experiences a decrease of less than 1%.

The implications of these findings suggest that excise duties, while impactful, are less burdensome on consumption than VAT, particularly for wealthier individuals. This disparity indicates that lower-income households are less affected by excise duty increases, maintaining their consumption levels more effectively compared to wealthier counterparts.

4.11 Share of Total Excise Duty Items by Sex

Figure 4.2 illustrates the distribution of excise duty on excisable items for households headed by males and females. A significant portion of the excise duty paid by both groups is attributed to vehicle fuel and local gin. However, the allocation of excise duty across various goods shows a more varied distribution for female-headed households than for male-headed ones, where over three-quarters is concentrated on fuel and local gin, as depicted in the figure below.

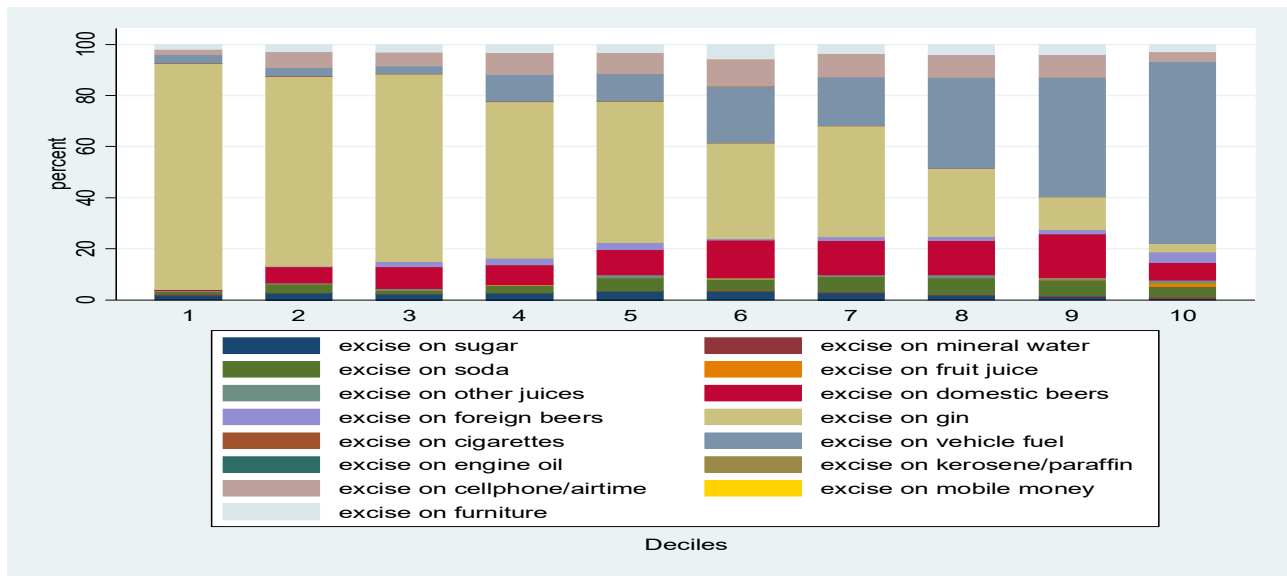
Figure 4.2: Share of total excise duty items by sex



4.12 Share of grouped excise duty items within each consumption

As shown in Figure 4.3 below, a large share of the excise duty paid by households in the lower income deciles is attributed to local gin. In contrast, households in the highest decile (the wealthiest) pay very little in excise duty on local gin. For households in the upper deciles, vehicle fuel accounts for the largest share of excise duty paid. In terms of inequality, excise duty on fuel is a progressive tax as it affects more of the rich than the poor.

Figure 4.3: Share of total excise duty items by Decile

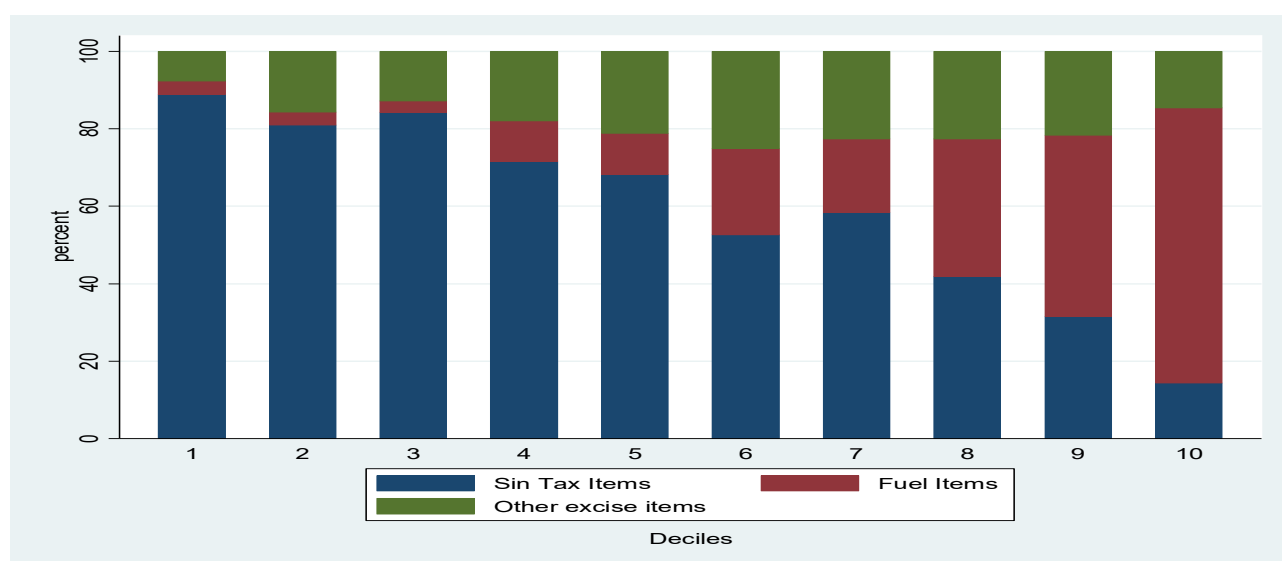


Since vehicle fuel constitutes a largest share of excise duty for wealthier households, policies could be developed to ensure that fuel taxes are used to improve public transportation options which could benefit everyone including the poor. Given that the poor spend more excise taxes on gin and beers than any other excisable items, this implies a higher consumption of these items within the households of poor families. This is not good at all. Therefore, poverty reduction strategies that would shift expenditure of the incomes of the poor from alcohol to other items that enhance their productivity such as small businesses, agriculture, education, would contribute to socio-economic transformation of those poor households.

4.13 Share of Grouped Excise Duty Items Within Each Consumption Decile

The distribution of excise items by consumption deciles is further illustrated by categorizing them into three groups: sin tax items, fuel items, and all other excisable items. Sin tax items, which encompass excise on all alcoholic beverages and cigarettes, account for the largest portion of excise duty in the lower deciles. Fuel items, including excise on vehicle fuel (both petrol and diesel) and kerosene, represent the largest share of excise duty in the highest decile (decile ten). Meanwhile, the total combined share of all other excisable items includes excise on sugar, mineral water, soft drinks, fruit juices, mobile phone airtime, mobile payments, and furniture.

Figure 4.4: Share of Grouped Excise Duty Items Within Each Consumption Decile.



4.14 Impact of Excise Duty Taxes on Poverty

The table below models a reform scenario in which goods currently subject to excise duties are exempt from these taxes, illustrating the effect on consumption-based poverty after accounting for indirect taxes.

Table 4.11: Impact of excise duty taxes on poverty

	UG_2022 (base)	UG_2022_excise_off	Difference to base
Share of poor population, in %			
All	20.64	19.37	-1.27
Poor households out of ...			
... male headed households	19.83	18.41	-1.43
... female headed households	22.71	21.83	-0.88
... households with children	21.49	20.18	-1.32
... households with older persons	21.08	20.08	-1.00

The table indicates that without excise duties, post-fiscal consumption-based poverty²⁴ decreases by approximately 1.27 percentage points. Male-headed households see the largest reduction at 1.43 percentage points, while female-headed households and those with older individual's experience smaller reductions of 0.88% and 1%, respectively.

The data suggests that removing excise duties on basic goods and services commonly used by the poor, coupled with improving targeting for poor households with children and the elderly in income support programme could significantly alleviate poverty, even

²⁴ Post-fiscal consumption-based poverty measures poverty levels after accounting for taxes and transfers. This means it looks at what people can actually consume after they've paid taxes (like sales tax) & government benefits (like social security). By doing this, it provides a clearer picture of people's real living conditions and purchasing power.

when this would benefit male-headed households more than others.

4.15 Concerns on Taxation

vi. Multiple Taxation on the same income: Taxpayers face multiple taxation when different authorities impose taxes/legal fees on the same income. A business may pay corporate tax to the central government while also paying local council taxes on the same income. The existence of different taxes and fees collected by both the Uganda Revenue Authority and local government authorities is a big burden and may lead to ordinary citizens to say that they pay too many taxes.

For example, when it comes to rental properties, the government collects rental income tax through URA, along with property rates by local councils. Additionally, there's an 18% VAT on water and electricity, plus service charges for these utilities. Late payments can incur a surcharge for reconnection, adding to the financial burden.

Consider a rental house priced at 200,000 UGX per month. Typically, new tenants pay for three months up front, totalling 600,000 UGX. However, if repairs and furnishings cost around 550,000 UGX, the landlord is left with only 50,000 UGX for the entire three-month period. Moreover, there's a significant risk that the tenant may leave after those three months. In such a scenario, it becomes extremely challenging for the landlord to manage or pay any form of tax.

vii. Lack of Awareness about taxes: Many citizens are often unaware of the taxes they need to pay, the tax formulation process, and how it impacts them. Understanding the specific taxes for businesses can be particularly challenging.

For instance, when a business imports goods and hires an agent licensed by URA to clear them, it must be verified by a URA officer. If there's an error in the tax assessment or goods verification, the business owner is responsible for the penalties, often without understanding the reasons behind them. Sometimes, these business owners are even pressured to sign an apology for allegedly attempting to evade tax, which tarnishes their tax payment record.

viii. Difficulty in accessing tax information: Uganda's tax laws can be complicated and this is aggravated by the constant changes in the law which make it hard for taxpayers to understand. For instance, the introduction of the Excise Duty Amendment Act may confuse small businesses trying to understand their new obligations. In addition, it is difficult to find out what taxes and fees are supposed to be paid by tax payer due to insufficient outreach from the URA and local authorities to educate citizens about their tax rights and obligations. Taxpayers experience difficulty to get guidance and responses from the tax authorities when seeking assistance. This inconsistency can deter individuals from seeking help, making them more likely to remain uninformed about their tax responsibilities.

Recommendation;

There is need for a more comprehensive engagement and participation of people in tax formulation process and to educate people any new changes in the tax policy and its implication on their businesses.

There is need to translate the different tax policies such that the illiterates can understand them

- ix. Corruption and Bureaucratic Inefficiencies:** In some cases, bureaucratic hurdles and corruption can obstruct access to tax and legal fee information. Taxpayers may feel compelled to go through informal channels or bribes to get answers, undermining the integrity of the system. For instance, business owners often feel overwhelmed by the numerous criteria they must meet to get their goods cleared, especially since much of their capital comes from loans with rising interest rates leading to corruption tendencies to bypass the system.
- x. Public Perception and Trust:** There is often a perception that taxes are high and unjust, leading to public resistance to tax compliance. Building trust in how tax revenues are utilized for public goods and services is essential for improving compliance.
- xi. Tax avoidance/ Evasion:** According to the national Labour force survey of 2021, 49% (about 10 million people) of the working population are engaged in gainful employment and averagely earn UGX 200,000 (USD 53) per month, or UGX 2,400,000 (USD 636) per year. However, Ugandans only pay income tax if they earn more than UGX 2,820,000 (USD 747) per year. This means that a majority of employed Ugandans are not required to pay personal income tax. What's more, only about 33% of Ugandans are employed in the formal sector. Taken together, this means that most of the tax burden falls on a very small share of the working population. Consequently, those who do pay tax may feel overburdened and try to legally avoid or even illegally evade tax payments
- xii. Overall Tax System Regressive in Nature:** The additional burden of indirect taxes (e.g., value-added tax) that Ugandans pay daily contributes to the perceived unfairness of the system. (Oxfam, 2021). Uganda's tax system relies heavily on indirect taxes, which disproportionately burden low-income earners, particularly women, as they spend a larger portion of their income on consumer goods. Price changes can lead to reduced consumption or a shift to lower-quality alternatives. On the other side, government has largely dismissed calls from international organizations like the IMF and UN to adopt progressive tax measures for supporting low-income households affected by COVID-19. Instead, in the 2021/22 fiscal year, it implemented various tax increases, such as an extra UGX 100 per liter on gasoline and diesel, which raised transportation costs without considering the impact on low-income earners.

- xiii. Difficult to understand how government utilizes taxes:** Understanding how the government utilizes tax revenues can indeed be challenging due to lack of transparency and access to information. Here are some specific issues that contribute to this difficulty:
- a) Limited Public Reporting:** While the Ministry of Finance publishes annual budgets, detailed breakdowns of how tax revenues are spent are often not readily available. For instance, the budget may allocate funds to sectors like health or education, but it might not specify how much is actually disbursed to local programs or projects.
 - b) Complex Budget Documents:** The budget documents themselves can be dense and filled with jargon, making it hard for the average citizen to comprehend. For example, a layperson might struggle to decode terms related to fiscal policies or expenditure classifications in the national budget.
 - c) Inconsistent Updates:** Updates on revenue utilization may not be provided regularly or in a timely manner. Citizens may find it difficult to track how funds are spent once they are allocated, leading to scepticism about government accountability.
 - d) Political Influence:** In some cases, political agendas may affect how and where tax revenues are allocated. For instance, funding for rural development projects may be sidelined in favor of urban infrastructure projects that gather more political visibility, making it hard for rural citizens to see benefits from their tax contributions.
 - e) Public Engagement:** There is often little engagement with citizens regarding budget planning and execution. For example, town hall meetings or community consultations about budget priorities are not common, leaving many taxpayers unaware of how their contributions are utilized.
 - f) Administrative Capacity:** The Uganda Revenue Authority (URA) faces challenges related to human resources, training, and technological infrastructure. Enhancing the capacity of tax administrators is vital for effective tax collection and compliance enforcement.
 - g) Redistribution vs. Revenue Generation:** The focus on maximizing revenue can sometimes overshadow the need for a fair tax system that addresses redistribution. Balancing these priorities is critical to fostering social equity while ensuring sufficient funding for public services.

4.16 Conclusion

The study explored taxation and levies in relation to equal opportunities. It revealed that while it is essential for citizens to pay taxes to support government services and promote inclusive growth for sustainable development, there are several issues impacting compliance. This chapter highlights gaps in the tax formulation process that exclude public involvement, a general lack of awareness about tax policies, and the presence of unknown individuals collecting and enforcing taxes. Concerns also arise from multiple taxation, the regressive nature of certain taxes, and limited access to relevant tax information.

Furthermore, the study found that very few heads of households pay income taxes, with only 1.4% of those surveyed in the UNHS dataset reporting income tax payments. Additionally, a separate survey of small businesses indicated that they face a heavier burden from local government fees compared to national taxes collected by the URA. Overall, income taxes were found to have a minimal effect on poverty and inequality.

On the other hand, Value Added Tax (VAT) impacts everyone, from the poorest to the richest. For the poorest households, mean monthly consumption decreases by 11% after accounting for VAT, while the richest see a 12% reduction. Eliminating VAT could lead to a reduction in poverty by approximately two percentage points; however, completely removing VAT is impractical due to the government's revenue needs. Exempting essential items such as salt, firewood, matchboxes, household candles, bathing soap, and water could result in a 0.17% decrease in poverty, but VAT's overall effect on inequality is minimal.

When it comes to excise duty, its influence on consumption, poverty, and inequality is less significant than that of VAT. The wealthiest decile experiences a 2.1% drop in monthly consumption, while the poorest see a reduction of less than 1%. Overall, the impact of excise duty on poverty and inequality is relatively low.

4.17 Recommendations

When it comes to small and micro businesses, local government fees pose a greater challenge than income taxes. EOC recommends revising the rates for licenses and fees to reflect the size of the business, ensuring that larger businesses pay higher trade license fees than micro and small enterprises. Currently, trade license fees are determined by location, resulting in micro and large businesses in the same area paying the same amount, which is an unfair tax practice.

Historically, tax policy reforms have primarily focused on the revenue potential of proposals, often neglecting their effects on poverty and inequality. We propose that discussions around tax policy should prioritize the impact of various taxes on the poorest

individuals, regardless of sex.

There's a distinct need for awareness programs that inform business owners about their tax responsibilities and available support. Such initiatives could boost compliance and prevent businesses from being overwhelmed by informal fees.

To protect low-income households, essential items predominantly used by them—such as salt, kerosene, and candles should be exempt from indirect taxes. Exempting these basic goods from such taxes can provide crucial support to the majority of the population who are struggling financially. Therefore, in the short term, we suggest that:

- a) It is essential to advocate for the government to exempt basic items like salt, candles, and kerosene from VAT. Notably, salt was exempt from VAT between 2008 and 2014, but this exemption was lifted in 2014, resulting in an immediate increase in salt prices.
- b) Excise duty on kerosene was implemented in 2014 following extensive debate, with critics arguing that kerosene is mainly used by low-income earners, particularly women. Although civil society organizations successfully pressured Parliament to abolish the tax, President Museveni sent the Bill back for further review, opposing the decision to eliminate the kerosene tax. He argued that retaining the tax would help the government raise Shs 15 billion (Daily Monitor, 2014; Emorut, 2014). Ultimately, the Bill was passed, imposing a tax of Shs 200 on kerosene.
- c) Strategies must be developed to persuade the government to eliminate taxes like excise duty on cooking oil, mobile money fees, and VAT on water. While the government is currently fixated on revenue generation, it is crucial to consider the needs of the poor in these discussions.

Policy should prioritize local taxation, as the significant number of small business owners facing local government fees indicates a need for relief. Simplifying the licensing process or offering subsidies could effectively reduce the financial strain on these businesses.

Tackling informal fees is essential, given the large number of respondents encountering these costs. Implementing formalized systems for services such as garbage collection and sanitation could help minimize dependence on informal fees.

Gender-sensitive policies are crucial, as the increased financial strain of toilet fees on women highlights the need for action. Developing more accessible and affordable sanitation facilities for women can enhance their health and well-being while also encouraging their involvement in business.

The penalties paid by people should be put on the system so that people can easily access this information

There is a pressing need to create a national strategy that addresses the public's concerns regarding the payment of taxes and levies.

The government needs to identify taxpayers to build a rapport and support those who have been compliant but are struggling to generate revenue. Instead of solely relying on heavy taxation, it should explore ways to empower these individuals and businesses to start paying taxes.

There should be a strict criterion for tax incentives and tax exemptions should be put in place prioritizing those that have a significant impact on the economy, the population taking into consideration the net effect on the poor. Such incentives should be monitored to increase their impact on the economy.

CHAPTER FIVE

SALARY DISPARITIES IN THE PUBLIC SERVICE OF UGANDA

5.0 Introduction

Addressing salary disparities is crucial for enhancing the quality of public services and fostering citizen trust in government as indicated in NDP III, which emphasizes inclusive growth and human capital development. The NRM Manifesto highlights the importance of equitable pay structures as a means to attract and retain skilled professionals in the public sector, thereby strengthening institutional capacity (NRM, 2021). Furthermore, Vision 2040 envisions a transformed Ugandan society characterized by prosperity and social justice, necessitating fair compensation practices that empower public servants and promote accountability.

Historically, significant gaps existed between the salaries of different categories of public servants, leading to concerns of undervaluation among lower-paid workers, particularly in sectors like health and education. For instance, teachers and healthcare workers were often paid far below their counterparts in other sectors, contributing to high turnover rates and low job satisfaction (MoFPED, 2021).

Therefore, in response to these disparities, the Ugandan government has implemented several measures aimed at improving salary structures and promoting equity. For example, the government has made several national and international commitments and implemented policies and laws aimed at addressing salary disparities among public servants among which include; the Constitution of the Republic of Uganda, the National Development Plan III, the Sustainable Development Goals (2015-2030), among others.

In addition, the government has gradually increased salaries of public servants in recent years, particularly in critical sectors like health, education, justice, among others. In the 2022/2023 national budget, government allocated an additional UGX 1.1 trillion to enhance the remuneration of health workers and teachers. This allocation was part of a broader effort to address salary disparities and improve the conditions for these essential service providers, reflecting a commitment to addressing these inequalities (Uganda National Budget Framework Paper, 2022).

In 2021, the Cabinet approved a proposal to enhance the pay for scientists, including health professionals and science teachers across the country. This decision was made in alignment with H.E President Yoweri Museveni's vision for advancing the country through a science-led development strategy. Since then, salaries of science-based public servants have more than doubled.

However, despite the above efforts, challenges of salary disparities across the public sector still persist. For example, substantial pay increase for selected professionals has led to challenges, such as increased disparities within the public sector, as other essential workers, like teachers and health workers in non-science fields, have expressed

dissatisfaction over their stagnant wages. This imbalance fosters resentment among non-science personnel, impacting overall morale and cohesion within the public sector.

This Chapter therefore provides an analysis of the current state of salary disparities among public servants in Uganda, outlining the legal and policy framework, progress made by government to address salary disparities, implications and the challenges that persist as well as recommendations.

5.1 The Legal, Policy and Regulatory Framework on Salary Disparities in the Public Service Sector of Uganda

Uganda has made commitments to various international, regional, and national instruments and policies aimed at promoting equal pay for equal work, reflecting a broader recognition of the importance of equitable compensation in fostering economic development and social justice.

5.1.1 International Instruments

- i. International Labor Organization (ILO) Conventions:** Uganda is a signatory to several ILO conventions, including Convention No. 100 on Equal Remuneration, which mandates equal pay for men and women for work of equal value. This Convention encourages member states to eliminate wage discrimination.
- ii. Sustainable Development Goals (SDGs):** Uganda has committed to the SDGs, particularly Goal 8, which aims to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. This goal includes targets related to equal pay and decent work conditions.
- iii. Universal Declaration of Human Rights (UDHR):** As a member of the United Nations, Uganda subscribes to the principles outlined in the UDHR, which stresses the right to equal pay for equal work as a fundamental human right.
- iv. International Covenant on Economic, Social and Cultural Rights (ICESCR):** Article 7 of the ICESCR emphasizes the right of everyone to just and favorable conditions of work, which includes fair remuneration. Generally, it presents the importance of fair pay as a fundamental human right and its role in promoting social justice and economic stability.
- v. Convention on the Rights of Persons with Disabilities (CRPD):** Article 27 of the CRPD addresses the right of persons with disabilities to work on an equal basis with others and emphasizes several key principles related to fair pay. Overall, Article 27 highlights the importance of fair pay and equitable working conditions for persons

with disabilities, reinforcing their rights to participate fully in the workforce and contribute to society.

- vi. **Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW):** Article 11 of the CEDAW addresses the issue of fair pay and emphasizes several key principles related to women's rights in the workplace. The Convention presents the need for fair pay and equitable treatment of women in the workplace, reinforcing their rights to equal opportunities and compensation.

5.1.2 Regional Instruments

- i. **African Charter on Human and Peoples' Rights:** Ratified by Uganda, this Charter promotes the right to work under equitable conditions and ensures the elimination of discrimination in employment, including disparities in pay.
- ii. **Also see the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa:** This protocol emphasizes the need for gender equality in all spheres, including employment. It calls for states to eliminate discrimination in the workplace and promote equal pay for equal work, thereby addressing salary disparities between men and women.
- iii. **Protocol to the African Charter on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa:** This protocol advocates for the rights of persons with disabilities, emphasizing their right to fair wages and equal opportunities in employment. It aims to eliminate discrimination and ensure that individuals with disabilities receive salaries that are commensurate with their skills and contributions.
- iv. **East African Community (EAC) Protocol on the Establishment of the East African Community Common Market:** This Protocol promotes the free movement of labor and equitable treatment of workers across member states, advocating for fair remuneration practices.

5.1.3 National Framework

- i. **Constitution of Uganda (1995): Article 21 of** the Constitution guarantees equality and prohibits discrimination based on sex, gender, race, or other grounds. Article 40 emphasizes the right to equal pay for equal work, laying a foundational legal framework for addressing salary disparities.
- ii. **Employment Act Cap 219:** Prohibits discrimination in wage practices, requiring that employees performing similar work receive equal pay, regardless of gender or other status. The Act also mandates timely payment of wages, promoting transparency and equity in compensation.

- iii. **Public Service Act(2008):** This Act outlines the principles of fair employment practices in the public sector, including equitable remuneration and career development opportunities for all employees, reinforcing the commitment to equal pay.
- iv. **National Development Plan III (NDP III) (2020/21-2024/25):** Uganda's NDP III emphasizes equitable resource allocation and aims to enhance the welfare of public servants, prioritizing the reduction of disparities in salaries, particularly in essential sectors such as health and education.
- v. **NRM Manifesto 2021 -2026:** The NRM Manifesto addresses salary disparities in Uganda by committing to equitable pay for public servants, particularly in underfunded sectors like education and healthcare. It advocates for regular salary reviews to align wages with the cost of living and proposes a fair pay structure that reflects responsibilities and qualifications. The implementation strategies include improved revenue collection and prioritizing salary adjustments in the national budget.

Through these international, regional and national legal frameworks, Uganda demonstrates its commitment to addressing salary disparities and promoting equal pay for equal work. However, effective implementation and ongoing monitoring are essential to ensure that these policies translate into tangible improvements in the remuneration of public servants across the country.

5.2 Salary Disparities in the Public Service of Uganda

The public sector in Uganda plays a critical role in delivering essential services and fostering national development. However, it is affected by significant salary disparities that influence workforce morale and operational efficiency. These disparities manifest across various government departments and levels, often resulting in substantial pay gaps between different sectors such as health, education, and local government among others.

This sub section provides analysis of salary structures at two levels i.e. (i) Central Government (Specified Officers, Political presidential Appointees, Legal Professionals, Statutory bodies (ii) Local Government (Political Leaders at Local Government Level, Chief Administrative Officers, Primary and Secondary school teachers and selected University staff).

5.2.1 Salary Structure at Central Government Level

This sub section presents findings on salary structures and differentials at Central Government Level. Specifically, the section presents findings on salaries of Specified Officers, Political Presidential Appointees, Legal professionals and Statutory bodies.

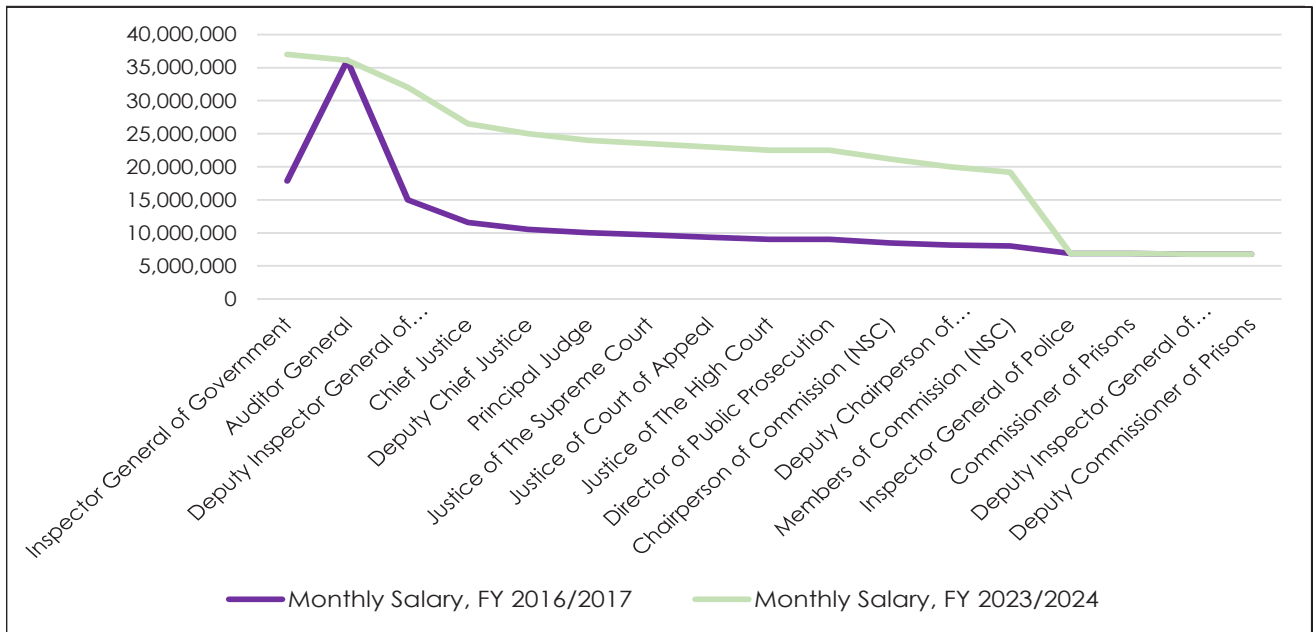
5.2.1.1 Specified Officers

According to the Public Service Commission of Uganda, Specified Officers are defined by a specific criteria regarding their roles, responsibilities, and remuneration packages. They are generally appointed by H.E the President and vetted by Parliament to positions that require specialized skills and expertise, which are critical for the effective functioning of government operations (PSC, 2022).

The Commission reviewed the monthly salary for Specified Officers for FY 2015/16 and FY 2023/2024. Findings are presented in Table 5.1 below.

Table 5.1: Monthly Salary for Specified Officers for FY 2015/16 and FY 2023/2024

SN	Designation	Monthly Salary, FY 2016/2017	Monthly Salary, FY 2023/2024	% Increase
1	Inspector General of Government	17,875,000	37,000,000	106%
2	Auditor General	36,100,000	36,100,000	0%
3	Deputy Inspector General of Government	15,005,000	32,000,000	113%
4	Chief Justice	11,560,150	26,500,000	129%
5	Deputy Chief Justice	10,532,581	25,000,000	137%
6	Principal Judge	10,018,796	24,000,000	140%
7	Justice of The Supreme Court	9,688,506	23,500,000	143%
8	Justice of Court of Appeal	9,358,216	23,000,000	146%
9	Justice of The High Court	9,026,743	22,500,000	149%
10	Director of Public Prosecution	9,026,743	22,500,000	149%
11	Chairperson of Commission (NSC)	8,457,300	21,200,000	151%
12	Deputy Chairperson of Commission (NSC)	8,157,300	20,000,000	145%
13	Members of Commission (NSC)	8,007,300	19,200,000	140%
14	Inspector General of Police	6,868,005	6,868,005	0%
15	Commissioner of Prisons	6,868,005	6,868,005	0%
16	Deputy Inspector General of Police	6,774,345	6,774,345	0%
17	Deputy Commissioner of Prisons	6,774,345	6,774,345	0%



Source: MoPS Salary Structure, 2016/2017 and 2023/2024

The findings in the table above reveal significant increases in salaries for majority of the Specified Officers in Uganda between FY 2016/2017 and FY 2023/2024. For example, judicial positions experienced substantial salary increments, with the Chief Justice's salary increasing from UGX. 11,560,150 UGX. to 26,500,000. Other judicial roles, including the Deputy Chief Justice and Principal Judge, also saw increases exceeding 130%, reflecting a strong governmental commitment to enhancing the welfare of public servants in the Judiciary. The Commission commends the government for these salary adjustments, which are vital for attracting and retaining skilled professionals in the public sector.

On the other hand, the data revealed extensive disparities among some categories of Specified Officers, with judicial positions earning on average four times higher than the heads of police and prisons services whose salaries remained constant over the past six years. The Commission encourages addressing these disparities through increasing salaries of police and prison officials so as to ensure fair compensation across all roles. This will ultimately contribute to a more effective and dedicated public service in Uganda.

Furthermore, the Commission sampled salaries of Chairpersons of National Service Commissions and those who do not belong to the Service Commissions. The findings are presented in Table 5.2 below.

Table 5.2: Comparison of Monthly Salaries for Chairpersons of National-Service Commissions for FY 2023/2024 and a Chairperson of a Service Commission

S/N	Designation	Organisation	Monthly Salary, FY 2023/2024
1	Chairperson	Specified Officer (Service Commissions e.g. HSC, ESC)	21,200,000
2	Chairperson	Uganda Human Rights Commission	21,200,000
3	Chairperson	Uganda Land Commission	21,200,000
4	Chairperson	Equal Opportunities Commission	21,200,000
5	Chairperson	Law Reform Commission	8,457,300

The comparison of monthly salaries for chairpersons of selected commissions in FY 2023/2024 reveals no major disparities. For example, the Chairpersons of the National service commissions, the Uganda Human Rights Commission, Equal Opportunities Commission and the Uganda Land Commission all receive a monthly salary of UGX. 21,200,000.

However, the Chairperson of the Law Reform Commission earns nearly 60% less at UGX 8,457,300, highlighting that despite the similar nature of these roles, certain commissions are prioritized over others in terms of compensation.

Therefore, there is need to conduct a comprehensive review of the salary structures for all commission chairpersons to ensure fairness and equity in salaries received by members of boards of various Commissions.

5.2.1.2 Political Presidential Appointees

The Commission analysed salaries for Political Presidential Appointees and focused on the salaries of Presidential Advisors, Envoys, Assistants, and Commissioners, aiming to highlight disparities and trends within this category and in comparison to other public servants. The findings are presented in Table 5.3 below.

Table 5.3: Salary structure for Political Presidential Appointees

S/N	Designation	Monthly salary, 2016/2017	Monthly salary, 2023/2024
1	Senior Presidential Advisor	2,382,082	2,382,082
2	Assistant Senior Presidential Advisor	2,370,616	2,370,616
3	Presidential Advisor	2,370,616	2,370,616
4	Special Presidential Envoy	2,362,012	2,362,012
5	Special Presidential Assistant	2,350,546	2,350,546
6	Deputy Special Presidential Assistant	2,321,873	2,321,873
7	Resident District Commissioner	2,293,200	2,293,200

8	Deputy District Resident Commissioner	1,282,329	1,282,329
9	Assistant Resident District Commissioner	817,216	817,216

Source: MoPS Salary Structure, 2016/2017 and 2023/2024

Findings in the Table above reveal no significant variations among salaries for Advisors, Envoys, and Assistants.

However, some disparities were noted among salaries of the Commissioners. For example, The Deputy District Resident Commissioner earns UGX. 1,282,329, while the Assistant Resident District Commissioner earns UGX. 817,216. In contrast, salaries for similar senior positions, such as the Senior Presidential Advisor (UGX. 2,382,082) and the RDC (UGX. 2,293,200), are noticeably higher. The Deputy Resident District Commissioner earns about 44% less than the Resident District Commissioner. The Assistant Resident District Commissioner earns approximately 64% less than the Resident District Commissioner, indicating a significant difference in pay.

The salary disparity, particularly for the lower ranks, has implications for job satisfaction and overall effectiveness within the political appointee system.

In addition, salaries for political presidential appointees have remained constant over the past six years and the amounts are too low considering inflation and the rising cost of living in the Country. This has implications of low morale and dedication to work among this category of public servants, ultimately impacting the quality of services provided to citizens.

Addressing this issue by revisiting and adjusting these salaries is crucial for ensuring that political appointees are fairly compensated for their contributions and responsibilities in the Country.

5.2.1.3 Legal Professionals

The Commission analyzed the salaries of legal professions under the public service sector to show progress in salary reforms and highlight any existing disparities in the Judiciary, Office of the Directorate of Public Prosecutions (DPP), the Ministry of Justice and Constitutional Affairs, and other legal professionals. Findings are presented in Table 5.4 below;

Table 5.4: Salary structure for legal professionals

Designation	FY2015/2016	FY2023/2024	
		Monthly	Annual
The Judiciary			
Chief Registrar	4,804,800	20,000,000	240,000,000
Registrar	4,064,736	13,800,000	165,600,000
Deputy Registrar (Director)	4,064,736	12,500,000	150,000,000
Assistant Registrar (Deputy director)	3,146,000	10,500,000	126,000,000
Chief Magistrate (Commissioner)	2,848,560	9,800,000	117,600,000
Senior Principal Magistrate Grade I	2,428,560	8,590,000	103,080,000
Principal Magistrate Grade I	2,104,960	6,500,000	78,000,000
Senior Magistrate Grade I	1,578,400	5,600,000	67,200,000
Magistrate Grade I	1,258,400	5,200,000	62,400,000
Senior Principal Magistrate Grade II	1,578,720	5,600,000	67,200,000
Principal Magistrate Grade II	1,258,400	5,200,000	62,400,000
Senior Magistrate Grade II	860,810	3,500,000	42,000,000
Magistrate Grade II	737,837	3,000,000	36,000,000
The Executive			
Solicitor General	4,804,800	15,400,000	184,800,000
Deputy Solicitor General		13,860,000	166,320,000
Director	4,064,736	13,800,000	165,600,000
Deputy DPP	4,064,736	20,000,000	240,000,000
Assistant DPP	2,848,560	10,500,000	126,000,000
Commissioner	2,848,560	9,800,000	117,600,000
Senior Principal State Attorney	2,428,712	8,590,000	103,080,000
Principal State Attorney	2,104,960	6,500,000	78,000,000
Senior State Attorney	1,578,720	5,600,000	67,200,000
State Attorney	1,258,400	5,200,000	62,400,000
Legal Clerk	737,8378	3,500,000	42,000,000

Source: MoPS Salary Structure FY 2015/2016 and FY 2023/2024

Findings in the Table above show a substantial increase in salaries for lawyers in Uganda, particularly within the Judiciary and the Directorate of Public Prosecutions (DPP). For instance, the Chief Registrar's monthly salary increased from approximately UGX. 4.8 million to UGX. 20 million over the past six years. This reflects a significant step towards improving the financial well-being of legal professionals in the public sector, demonstrating the government's commitment to enhancing the salaries of legal practitioners.

On the other hand, while the increases are commendable, challenges and disparities remain among other legal professions. See Table 5.5 below.

Table 5.5: Salaries of Legal Professionals Other than Ministry of Justice and Constitutional

Affairs, DPP, Uganda Police Force and Judicial Service Commission for FY 2023/2024

DESIGNATION	MONTHLY SALARY FY 2023/2024 (UGX)
Commissioner (Legal)	3,550,000
Assistant Commissioner (legal)	2,900,000
Principal Legal Officer	2,700,000
Senior Legal Officer	2,000,000
Legal Officer	1,700,000
Assistant Legal Officer	1,200,000

Source: MoPS Salary Structure FY 2023/2024

For FY 2023/2024, legal professionals outside the Ministry of Justice and Constitutional Affairs, the DPP, and the Judicial Service Commission, continue to face stagnant salaries that remain significantly lower than those of their counterparts in the Judiciary and the Executive. Legal professionals in this category are significantly underpaid, with senior judicial officers at the rank of Commissioners in the judiciary and the DPP earning more than double (UGX. 9,800,000) their counterparts at the same rank in other legal professions (UGX. 3,550,000).

Furthermore, a legal clerk with a diploma under the DPP earns UGX. 3,500,000 which is not taxed, while an Assistant Commissioner of Legal Affairs with a master's degree under other legal professions in public service earns only UGX. 2,900,000, which is further taxed. This disparity reveals unfairness of the compensation structure within the legal profession, which leads to dissatisfaction and affects morale among employees.

While recent salary increases have benefitted legal professionals in the Judiciary, prosecution services and MOJCA, those in other legal roles in the traditional public service for example Ministries have not seen comparable adjustments.

In addition, there is a growing concern among lawyers in other public service entities who are demanding equal pay with their counterparts in the Judiciary and Executive. This disparity has led to increasing discontent, as these lawyers advocate for fair remuneration that matches the substantial increases recently granted to the Judiciary and Executive personnel.

This situation highlights the need for a comprehensive review of salary structures across all legal professions within the public sector.

5.2.2 Statutory and other Government Institutions

This sub section presents findings on salary structures of employees in Statutory and other Government Institutions. Specifically, this sub section presents findings on salaries of selected Chief Executive Officers, Heads of Departments, Middle managers, and Officers.

5.2.2.1 Wages for selected Chief Executive Officers

Salary disparities among heads of public institutions in Uganda have become a major issue, highlighting broader challenges of equity within the public sector. These disparities often manifest in significant differences in compensation based on factors such as institutional size, funding sources, and political influences. This sub section presents wages of Chief Executive Officers in selected Public Service institutions in Uganda.

Table 5.6: Wages for selected Chief Executive Officers in Public Service Institutions

S/N	Officer	Organization	Monthly	Annual
1	Commissioner General	URA	64,000,000	768,000,000
2	Executive Director	UBOS	38,270,000	459,240,000
3	Auditor General	OAG	36,100,000	433,200,000
4	Executive Director	KCCA	36,000,000	432,000,000
5	Deputy Managing Director	NWSC	34,000,000	408,000,000
6	Chief Executive Officer	UEGCL	32,885,668	394,628,016
7	CEO	NHCC	32,644,099	391,729,188
8	Registrar General	URSB	30,544,000	366,528,000
9	Company Secretary	UEGCL	23,008,736	276,104,832
10	Executive Director	UNEB	22,641,133	271,693,596
11	Executive Director	NEMA	21,980,246	263,762,952
12	Executive Director	NFA	21,780,000	261,360,000
13	Deputy Registrar General	URSB	21,500,000	258,000,000
14	CEO	NLGRB	20,000,000	240,000,000
15	Director General	UAC	17,326,916	207,922,992
16	Managing Director	URC	16,810,332	201,723,984
17	Secretary	UHRC	15,400,000	184,800,000
18	Permanent Secretaries	Ministries	15,400,000	184,800,000
19	Director	NCDC	15,211,800	182,541,600
20	Secretary	ULRC	12,213,750	146,565,000
21	Director	NCIC	12,210,659	146,527,908
22	Secretary	ULC	2,370,402	28,444,824

The salary data reveals significant disparities among the heads of various institutions. The Commissioner General of URA stands out as the highest-paid officer, earning an annual salary of UGX. 768,000,000 followed by the Executive Director of UBOS, whose annual salary is UGX. 459,240,000. This represents a gap of UGX. 308,760,000, which is approximately 40% less than the Commissioner General's salary. In addition, the Auditor General, earning UGX. 433,200,000 annually, is also considerably below URA's Commissioner General, with a disparity of UGX. 334,800,000 (approximately 43.5% less).

At the lower end, the annual salary gap between the highest-paid officer, the Commissioner General URA, and the lowest-paid officer, Secretary Uganda Land Commission, is UGX. 739,555,176, which consequently means that it would take the Secretary of Uganda

Land Commission approximately 27 years to earn the same amount as the Commissioner General.

It is important to note that in FY 2017/2018, the salaries of Permanent Secretaries across all Ministries was increased to UGX. 15,400,000. This adjustment reflects a recognition of their critical roles and responsibilities within the government. While Permanent Secretaries received this increase, scientists in various fields also benefited from salary enhancements as shown in this report.

However, these salary increments did not extend to other professional levels in the Ministries and Local Governments, indicating a significant disparity in compensation among different roles within the public sector. Addressing these disparities is crucial for fostering a motivated and balanced workforce.

5.2.2.2 Wages for selected Directors / Heads of Departments

Further analysis was made to establish if there are disparities among Directors or Heads of Departments in selected institutions and findings are presented in Table 5.7 below.

Table 5.7: Wages for selected Directors/Heads of Departments

S/N	Officer	Organization	Monthly	Annual
1	Senior Directors	NWSC	28,000,000	336,000,000
2	Director	OAG	24,718,750	296,625,000
3	Director	KCCA	22,000,000	264,000,000
4	Director	UBOS	18,135,000	217,620,000
5	HOD	UEGCL	16,977,819	203,733,828
6	Director	URSB	15,714,000	188,568,000
7	Director	UAC	14,007,575	168,090,900
8	HOD	NHCC	13,772,777	165,273,324
9	Director	UNEB	13,226,714	158,720,568
10	HOD	NLGRB	13,000,000	156,000,000
11	HOD	NCDC	11,424,050	137,088,600
12	Commissioner	ULRC	10,084,500	121,014,000
13	HOD	NEMA	9,428,428	113,141,136
14	Director	NFA	9,324,436	111,893,232
15	Commissioner	EOC	8,061,640	96,739,680
16	Director	UHRC	3,873,716	46,484,592

Grouping by Salary Bands:

- 20 million UGX and above monthly:
 - NWSC, OAG, KCCA
- Between 15 million and 18 million UGX monthly:

- UBOS, UEGCL, URSB, UAC
- Below 10 million UGX monthly:
 - NEMA, NFA, EOC AND UHRC

Senior Directors at NWSC have the highest monthly salary of UGX. 28,000,000 monthly, translating to UGX. 336,000,000 annually, followed by the Director at OAG, with a monthly wage of UGX. 24,718,750, translating to UGX. 296,625,000 annually.

At the lower end of the salary scale, the Director at UHRC earns UGX. 3,873,716 monthly, which amounts to only UGX. 46,484,592 annually. This indicates a significant disparity compared to the highest earners.

For example, the difference between the highest and lowest annual salaries is substantial, showing disparities in compensation of directors across the institutions. For example, the difference between NWSC and UHRC is UGX. 289,515,408. This shows that it will take a director in UHRC 7 years to earn the same amount as his counterpart in NWSC.

5.2.2.3 Wages for Managers / Principals, Senior Officials and Officers in selected Public service institutions

This subsection provides an overview of the wage structure for managers, principals, senior officials, and officers within selected public service institutions. Understanding the compensation levels in these roles is crucial for promoting equity, and ensuring the effective recruitment and retention of skilled personnel. By examining current wage trends, this analysis will highlight disparities, inform policy discussions, and contribute to ongoing efforts to enhance the public service sector's operational efficiency and effectiveness. Table 5.8 below presents the findings.

Table 5.8: Wages for Middle Management personnel and Officers in selected Public service institutions

S/N	Officer	Organization	Monthly	Annual
1	Senior Principal Auditor	OAG	16,200,000	194,400,000
2	Managers	NWSC	11,288,256	135,459,072
3	Managers	URSB	10,846,000	130,152,000
4	Principal Officers	NCDC	9,687,176	116,246,112
5	Managers	UNEB	9,089,573	109,074,876
6	Manager	NLGRB	9,000,000	108,000,000
7	Principal Officers	ULRC	8,280,000	99,360,000
8	Managers	UAC	8,249,139	98,989,668
9	Senior Officers	NCDC	7,949,302	95,391,624
10	Senior officers	NHCC	7,932,210	95,186,520

11	Principals	NWSC	7,875,918	94,511,016
12	Principal	NEMA	7,635,877	91,630,524
13	Senior Officers	ULRC	7,452,000	89,424,000
14	Principal Officers	UBOS	7,240,000	86,880,000
15	Principal	UNEB	7,210,805	86,529,660
16	Officer	UAC	7,141,216	85,694,592
17	Principal	EOC	6,553,604	78,643,248
18	Senior officers	URSB	6,444,152	77,329,824
19	Officer	ULRC	6,270,000	75,240,000
20	Officer	NCDC	6,013,413	72,160,956
21	Senior officers	NLGRB	6,000,000	72,000,000
22	Senior Officers	UBOS	5,950,000	71,400,000
23	Officer	OAG	5,773,125	69,277,500
24	Senior officers	UNEB	5,731,166	68,773,992
25	Managers	NFA	5,496,656	65,959,872
26	Senior officers	NEMA	5,300,196	63,602,352
27	Officer	URSB	5,139,000	61,668,000
28	Senior Officers	EOC	5,013,488	60,161,856
29	Officer	UNEB	4,436,079	53,232,948
30	Officer	NLGRB	4,000,000	48,000,000
31	Officer	UBOS	3,788,908	45,466,896
32	Officer	NHCC	3,689,400	44,272,800
33	Principals/Managers	UHRC	3,619,493	43,433,916
34	Senior officers	UHRC	3,316,174	39,794,088
35	Officer	NFA	3,246,075	38,952,900
36	Officer	NEMA	2,892,651	34,711,812
37	Officer	UHRC	2,690,908	32,290,896
38	Officer	NWSC	2,167,981	26,015,772

Analysis of the salary data reveals notable disparities among various roles within public service institutions, particularly highlighting instances where certain officers earn more than senior officers or principals. The salary ranges reveal significant variation across different organizations, indicating that internal policies and budget allocations influence compensation structures. This analysis draws attention to the following key observations:

There are disparities in salaries of officials at the same rank in the different institutions. For example, the Senior Principal Auditor in OAG earns UGX. 16,200,000 monthly, significantly higher than UGX. 7,210,805 earned by Principal Officers in UNEB.

Furthermore, there are cadres at officer level who earn more compared to Managers / Principals as well as Senior officers in different organizations. For example, an officer in ULRC earns UGX. 6,270,000 and NCDC UGX. 6,013,413, while a Manager in NFA earns

UGX. 5,496,656 and a Principal in UHRC earns UGX. 3,619,493.

In conclusion, the analysis reveals notable disparities in salaries among officials at the same rank and officers at lower ranks earning more than others in higher positions across different organizations. This presents the need for a thorough review of compensation structures to promote greater equity and fairness across the public sector of Uganda.

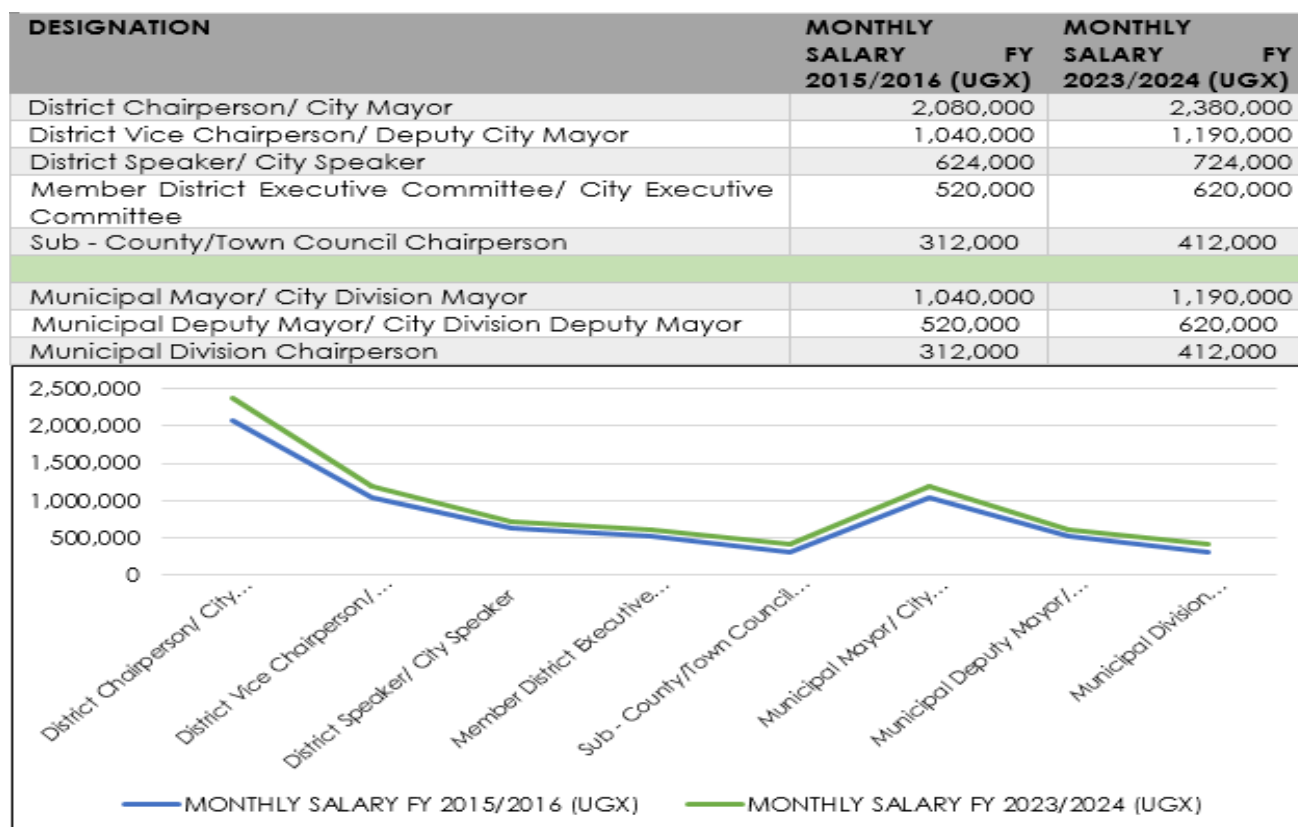
5.2.3 General salary structure of Local Government

The salary structure at the LG level is determined and approved by the Ministry of Public Service (MoPS) and communicated through circulars to the Chief Administrative Officer (CAO) who is the technical head of the district, (MoPS, 2023). The prescribed salary structure covers both the political and technical officers. This subsection considered salaries of political leaders, CAOs and education institutions.

5.2.3.1 Local Government Political Leaders to LC III

The political leadership at LG level is at two levels i.e. (i) the Upper Local Government and (ii) the Lower Local Government. The Upper Local Government includes; Chairperson Local Council Five (LC V), Vice Chairperson, Speaker and members of the Executive Committee. On the other hand, the Lower Local Government includes Chairperson LC III, Sub County/ Town Council Chairperson, Mayors, among others. Figure 5.1 shows the MoPS salary structure for local government political leaders.

Figure 5.1: Salary structure for Local Government political leaders



Over the years, there has been a gradual increase in the monthly salaries of local government officials in Uganda as shown in Figure 5.1 above, with the District Chairperson's salary rising from UGX 2,080,000 in FY 2015/2016 to UGX 2,380,000 in FY 2023/2024, while that of the Deputy increased from UGX 1,040,000 to UGX 1,190,000 during the same period. Similarly, the City Mayor's salary increased from UGX 2,080,000 to UGX 2,380,000, and that of the Deputy Mayor increased from UGX 520,000 to UGX 620,000.

However, this data reveals a persistent disparity in compensation between the leaders and their deputies; the District Chairperson earns more than double that of the Deputy, and a similar pattern is seen with the City Mayor and Deputy Mayor. Such disparities lead to feelings of undervaluation among deputies, who are critical to governance and decision-making processes.

Despite these salary increases, they remain extremely low, especially when considering the rising cost of living and the expanding roles of local government officials. The modest increments fail to adequately reflect the increased responsibilities these officials face in managing larger populations, handling complex district or city issues, and providing essential services.

In comparison to some other public servants, the salary adjustments for local government leaders are insufficient, making it challenging for them to keep up with the financial demands while effectively serving their communities.

Addressing these inequities is essential for fostering teamwork and ensuring that all officials feel fairly compensated for their contributions.

5.2.3.2 Chief Administrative Officers, Heads of Departments and selected Staff

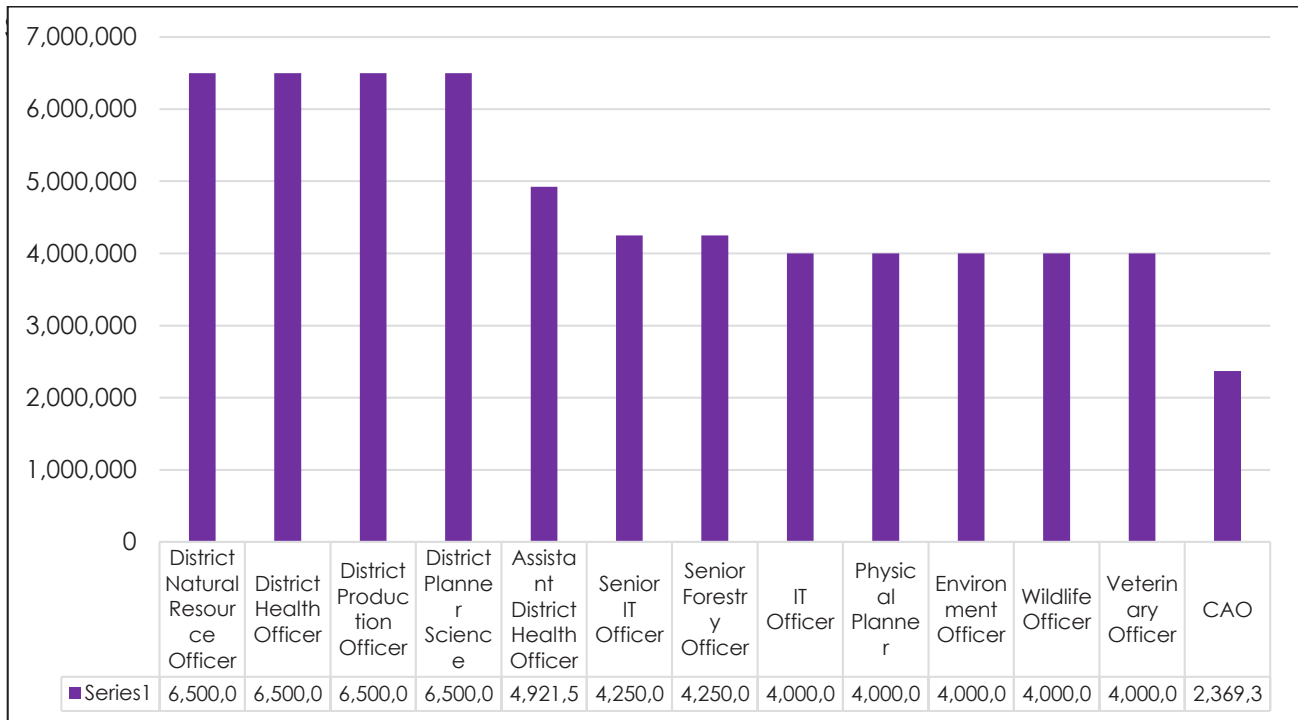
The CAOs as the highest-ranking civil servants in the district, are pivotal in coordinating government activities and overseeing all administrative functions at the district level. Their salaries are determined by the Public Service Salary Structure, which considers factors such as experience, qualifications, and the specific demands of the district whereas Heads of Departments (HODs) oversee specific sectors, such as education, health, community, agriculture, among others, and are responsible for implementing departmental policies and programs at the district. Salaries for HODs vary depending on their specific roles, responsibilities, and the budgetary allocations of their respective districts.

Table 5.9: Salaries of selected staff at the district

S/N	Position	Monthly Salary	Annual Salary
1	District Natural Resource Officer	6,500,000	78,000,000
2	District Health Officer	6,500,000	78,000,000
3	District Production Officer	6,500,000	78,000,000
4	District Planner Science	6,500,000	78,000,000
5	Assistant District Health Officer	4,921,555	59,058,660
6	Senior IT Officer	4,250,000	51,000,000
7	Senior Forestry Officer	4,250,000	51,000,000
8	IT Officer	4,000,000	48,000,000
9	Physical Planner	4,000,000	48,000,000
10	Environment Officer	4,000,000	48,000,000
11	Wildlife Officer	4,000,000	48,000,000
12	Veterinary Officer	4,000,000	48,000,000
13	CAO	2,369,300	28,431,600
14	District Education Officer	1,690,780	20,289,360
15	District Community Development Officer	1,690,780	20,289,360
16	District Commercial Officer	1,624,934	19,499,208
17	Principal Assistant Secretary	1,291,880	15,502,560
18	Principal Human Resource Officer	1,291,880	15,502,560
19	Senior Internal Auditor	1,018,077	12,216,924
20	Finance Officer	979,805	11,757,660
21	Senior Records Officer	933,461	11,201,532
22	Senior DCDO	923,017	11,076,204
23	Human Resource Officer	672,792	8,073,504
24	Communications Officer	672,792	8,073,504
25	Tourism Officer	601,341	7,216,092
26	Accountant	519,948	6,239,376
27	Driver	237,069	2,844,828
28	Askari	191,180	2,294,160

The Commission made an analysis on the salaries of the CAO and selected staff and findings are presented in the Figure 5.2 below.

Figure 5.2: Salary structure for Chief Administrative Officers, Heads of departments and selected



Findings in the Figure above reveal that the CAO earns substantially less than the selected HODs they supervise, with a salary of UGX 2,369,300 on average compared to UGX 6,500,000 for each of the selected HODs. This means that it would take a CAO close to 3 years to earn a salary that his subordinates earn.

Further analysis (See Table 5.9 below) revealed that there are disparities in the salaries of selected HODs, hence undermining the principle of equal pay for equal work. For example, a District Planner of a science background earns approximately almost 4 times more (UGX. 6,500,000) compared to his counterpart of a non-science background (UGX. 1,700,040) in another district.

Table 5.9: Salary structure for selected Heads of Departments

DESIGNATION	MONTHLY SALARY	ANNUAL SALARY
District Health Officer	6,500,000	78,000,000
District Production Officer	6,500,000	78,000,000
District Planner (Science)	6,500,000	78,000,000
Assistant District Health Officer	4,921,555	59,058,660
District Planner (Non-Science)	1,700,040	20,400,480
District Education Officer	1,690,780	20,289,360
District Community Development Officer	1,690,780	20,289,360

The salary disparities between the CAO and the HoDs raises important questions about equity, authority, the overall functioning of local government in Uganda and presents the need for a comprehensive review of the compensation structure. Addressing these

discrepancies is crucial for fostering a more effective, well-motivated and harmonious administrative environment at the LG level, hence ultimately leading to better service delivery for communities.

Key Informant Perspectives on Salary Disparities at the district local government

During field interviews, several respondents highlighted critical issues arising from salary disparities within the districts, specifically in Isingiro and Kamwenge districts. The following themes emerged from their insights:

i. Impact on Supervisor Authority

One key informant from Isingiro District articulated a concern about the implications of salary structures on workplace dynamics. They stated:

"It's simply unacceptable to pay a subordinate more than their supervisor; this arrangement undermines the supervisor's authority and effectiveness. Without proper supervision, there is bound to be a decline in productivity. In fact, it has reached a point where the supervisee now assumes the role of the supervisor due to their higher salary".

This perspective presents the critical importance of maintaining equitable pay structures to preserve managerial authority and ensure effective supervision.

ii. Effects on Employee Morale and Motivation

Another informant from Kamwenge District provided a similar analysis, noting that the disparities in salaries have led to significant challenges:

"What I observe is that the salary differences have created significant problems. The increased salaries for some Heads of Departments have led to insubordination, making them difficult to manage. Before the salary enhancements, all employees were working to their full capacity. However, after the adjustments, those who did not receive raises have become demoralized and less motivated".

This observation indicates a direct correlation between salary adjustments and employee morale, suggesting that inequities result in decreased motivation and productivity.

iii. Broader Consequences of Salary Disparities

A respondent from Isingiro District further emphasized the overall negative impact of salary disparities on districts staff performance:

"The disparities in salaries have led to poor performance across the district. Morale has significantly decreased, and motivation is lacking. Even those

who have received substantial pay increases are leaving the service; some have requested early retirement”.

This reflects a concerning trend where both low morale and high turnover rates jeopardize the districts effectiveness, indicating an urgent need to address these disparities.

The insights from key informants across the districts reveal that salary disparities not only undermine supervisory authority but also negatively affect employee morale and overall performance. Addressing these issues is essential for fostering a motivated and productive workforce.

5.2.4 Education Institutions

Under this sub section, focus was centered on the salary structures at selected education levels. i.e. Primary and secondary. The findings are presented below.

5.2.4.1 Salary Structure for Primary School Teachers

The Commission examined the salary structure of primary school teachers in Uganda to show any existing disparities and highlight the importance of fair compensation for teachers as well as its role in developing a strong educational environment for students. Findings are presented in Table 5.10 below.

Table 5.10: Structure for primary school teachers

DESIGNATION	MONTHLY SALARY FY 2023/2024(UGX)
Head Teacher Primary (U4)	980,211
	975,077
	958,211
	942,570
	917,585
	893,437
	866,341
	834,700
	802,491
	777,512

DESIGNATION	MONTHLY SALARY FY 2023/2024(UGX)
Deputy Head Teacher Primary (U5)	773,952
	768,177
	756,884
	751,558
	747,204
	737,822
	736,657
	727,682
	717,747
	708,007
	698,454
	689,093
	679,998
	670,990
662,165	
Senior Education Assistant (U6)	613,486
	611,065
	608,538
	605,100
Education Assistant (Grade III Teacher)- U7 (Upper)	568,166
	558,839
	550,413
	542,188
	534,166
	526,335
	518,707
	511,255
	505,412
499,684	
Teachers on Trial Terms - U 7 (Lower)	261,326
Non-Formal Education Teacher - U8 Lower	228,612

MOPS Salary structure data sets 2023/2024

Findings in the Table above for FY 2023/2024 reveal minimal justifiable variation in pay for teachers at primary level in Uganda. The Head Teacher (U4) earns the highest, with salaries reaching up to UGX. 980,211, and the lowest salary for a Head Teacher in a similar role is UGX. 777,512. This limited variation shows a standardized salary structure aimed at maintaining fairness across the education sector at primary levels. The minimal variations were due to experience and qualifications whereby teachers with more experience were paid slightly higher compared to their counterparts.

5.2.4.1.1 Key Informant Perspectives on Primary Teachers' Salaries

During fieldwork, several primary school teachers shared their experiences and concerns regarding inadequate salaries and the impact on their profession. The following themes emerged from their responses:

Insufficient Salaries and Basic Needs

One teacher from Moroto District highlighted the financial strain faced by educators:

“Our salaries are insufficient considering the demanding nature of our work. This presents us with challenges of providing quality education while struggling to meet our basic needs”.

This statement highlights the difficulty teachers experience in balancing their professional responsibilities with their personal financial challenges.

Comparison with Other Public Sector Salaries

Primary school teachers expressed concern about the disparity between their pay and that of other public sector employees. Many feel that their qualifications and experience are undervalued, leading to dissatisfaction:

“Our years of experience and additional qualifications are not adequately rewarded. This leads to feelings of stagnation and low morale among teachers, impacting educational outcomes for students as well. — KI Rukiga District”.

This perspective emphasizes the broader implications of salary inequities on teacher motivation and student performance.

Recognition and Retention

Another teacher from Nwoya District pointed out the lack of recognition for their contributions:

“The Government of Uganda does not adequately recognize our work and contribution to society due to the low salaries given to us. Improving our salaries would not only acknowledge our efforts but also help attract and retain qualified teachers in the profession”.

This statement highlights the need for salary improvements as a means to enhance teacher retention and acknowledge their vital role in society.

The insights gathered from key informants reveal that inadequate salaries not only hinder teachers' ability to provide quality education but also lead to low morale and high attrition rates. Addressing these issues through improved compensation and recognition

is crucial for fostering a more stable and effective education system in Uganda.

5.2.4.2 Salary Structure for Secondary School Teachers

Ensuring equity in salary structures for secondary school teachers in Uganda is critical for promoting a just and effective educational system in the country as it fosters motivation, enhances job satisfaction, and ultimately contributes to better educational outcomes for students. The Commission analyzed salary structures for secondary school teachers in Uganda and findings are shown in Table 5.11 below.

Table 5.11: Salary Structure for Post Primary Teachers (Secondary School Teachers) and Laboratory Staff in Secondary Schools for FY 2023/2024

DESIGNATION	MONTHLY SALARY FY 2023/2024(UGX)
Head Teacher Secondary School (U1 ELWR)	2,350,000
	2,324,608
	2,295,943
	2,270,984
Deputy Head Teacher Secondary School (U2-LWR)	1,740,001
	1,728,522
	1,700,644
	1,672,766
	1,644,888
	1,631,769
Senior Education Officer - Classroom Teacher (Science)-U3SC	4,250,000
Senior Education Officer - Classroom Teacher (Non-Science) U3LWR	1,311,422
	1,298,482
	1,255,505
	1,242,869
	1,230,381
	1,218,041
Education Officer - Classroom Teacher (Science)- U4SC	4,000,000
Education Officer - Classroom Teacher (Non-Science)- U4LWR	1,078,162
	1,072,808
	1,056,152
	1,013,759
	1,013,759
	988,562
	960,288
	960,288
Assistant Education Officer Classroom Teacher (Science)-U5SC	2,200,000
Laboratory Technician (Secondary Schools) U5 (Science)	2,200,000

DESIGNATION	MONTHLY SALARY FY 2023/2024(UGX)
Assistant Education Officer - Classroom Teacher (Non-Science)- IJ5LWR	784,214
	774,998
	764,421
	763,926
	756,176
	755,469
	745,000
Laboratory Assistant (Secondary School) – U7 (Upper)	550,000

Findings in the Table above reveal noteworthy disparities in salaries of professionals in secondary schools in Uganda mainly between the head of the institution (Head Teacher) and certain specialized teachers, particularly science teachers. For example, a Head Teacher of a secondary school earns a monthly salary ranging from UGX 2,270,984 to UGX 2,350,000. In contrast, specialized positions such as the Senior Education Officer of classroom teachers (Science) earn a much higher salary of UGX 4,250,000.

“Some science-based head teachers have chosen to resign or demote themselves to teaching positions. Despite their leadership roles, they earn only a head teacher’s salary without being recognized as scientists. The disparity has equally led to mismanagement of grants by some head teachers, who may allocate funds to themselves in an attempt to bridge financial gaps. Unfortunately, this practice puts schools at risk of financial instability due to potential misuse of funds”. K.I Moroto district

Furthermore, the findings in Table 5.12 above reveal salary disparities between science teachers and non-science teachers yet they all have the same qualifications (*Bachelor’s Degree*) as required by the job specifications. For example, a science teacher earns UGX 4,250,000, while the highest salary for a non-science teacher in the same category is UGX 1,311,422.

The major disparity in salaries between Head Teachers and specialized science teachers highlights systemic issues within the salary structure that undermine effective school leadership and ultimately impact the quality of education in Uganda.

Similarly, very large disparities in salaries between science and non-science teachers highlights the broader societal priorities placed on Science, Technology, Engineering, and Mathematics (STEM) education and poses challenges for attracting and retaining a diverse teaching workforce.

Addressing these disparities is crucial for fostering a well-rounded educational system that values all subject areas equally as well as promoting a more equitable and effective educational environment.

5.2.4.2.1 Negative Impact of Salary Enhancement for Science Teachers

The salary enhancements for science teachers in Uganda have created negative unintended consequences, including disengagement from teaching, high resignation rates among arts teachers, poor interdepartmental relationships, and demotivation among non-enhanced staff as presented below. Addressing these disparities and fostering a more equitable environment is essential for ensuring a balanced and effective educational system.

i. Reduced Commitment to Teaching due to engagement in personal businesses

With higher salaries, many science teachers have become financially comfortable, leading some to pursue personal business ventures. This shift has resulted in less time devoted to teaching, as teachers engage in side businesses or financial activities, often borrowing money from banks to invest. Consequently, some science teachers have started hiring teachers who are not on the pay roll to fill in for them.

ii. Resignation and morale Issues among Arts Teachers

The disparity in pay has created a demoralizing environment for arts teachers, leading to significant resignation rates. On average, around ten arts teachers are requesting early retirement due to feelings of inadequacy and frustration. This trend not only depletes the number of arts educators but also impacts the diversity of subjects available to students. Furthermore, the motivation of the remaining arts teachers has diminished, affecting their performance and engagement in the classroom.

iii. Poor Relationships

The salary enhancements have fostered tension between science and arts teachers. With science teachers experiencing financial advantages, a poor work relationship has developed, which negatively influences collaboration and student performance. Arts teachers feel undervalued and disconnected, leading to an unhealthy school environment where cooperation is hindered.

iv. Demotivation of Head teachers

Disparities in salary, especially in cases where a senior (head teacher) is earning less compared to his or her subordinate, has led to frustration and demotivation hence affecting their job satisfaction and overall performance. These administrators oversee well-compensated science teachers while receiving lower salaries themselves, creating feelings of resentment and lowering their motivation to perform effectively.

v. Attraction and Retention of Leadership

The low salary deterred qualified individuals from pursuing Head Teacher positions, as they prefer to take on specialized teaching roles that offer higher compensation. This has led to lack of experienced leadership in schools.

vi. Quality of Education

Effective school management is crucial for improving educational outcomes. If capable leaders are discouraged from taking these roles due to inadequate pay, this will negatively impact the overall quality of education within the school.

5.2.4.3 Salary Structure for University Staff

The Commission reviewed salaries of all Public Universities in Uganda and findings are presented in Table 5.12 below;

Table 5.12: Annual salary levels for selected staff in Universities in Uganda

S/N	DESIGNATION	MONTHLY SALARY FY 2023/2024(UGX)	ANNUAL GROSS SALARY
1	Vice chancellor	20,000,000	240,000,000
2	Deputy Vice Chancellor	17,400,000	208,800,000
3	Professor (Scie.)	15,600,000	187,200,000
4	Professor (Non-Scie.)	15,600,000	187,200,000
5	Associate Professor(Scie.)	14,800,000	177,600,000
6	Associate Professor(Non-Scie.)	14,800,000	177,600,000
7	Director (Non-Scie.)	10,664,807	127,977,684
8	Deputy Director(Non-Scie.)	10,008,039	120,096,468
9	Assistant Director(Non-Scie.)	9,004,203	108,050,436
10	Senior Lecturer(Scie.)	9,004,203	108,050,000
11	Director (Non-Scie.)	8,818,971	105,827,652
12	Deputy Director(Non-Scie.)	8,491,050	101,892,600
13	Senior Lecturer(Non-Scie.)	8,297,772	99,561,264
14	Lecturer(Scie.)	8,174,143	98,089,716
15	Senior Administrator(Non-Scie.)	8,174,143	98,089,716
16	Assistant Director(Non-Scie.)	7,750,371	93,004,452
17	Lecturer(Non-Scie.)	7,609,299	91,311,588
18	Senior Administrator(Non-Scie.)	7,108,173	85,298,076
19	Asst. Lecturer(Scie.)	6,687,323	80,247,876
20	Administrator(Non-Scie.)	6,687,323	80,247,876
21	Asst. Lecturer(Non-Scie.)	5,974,643	71,695,716
22	Teaching Assistant(Scie.)	5,718,179	68,618,148
23	Assistant Administrator(Non-Scie.) M7	5,718,179	68,618,148
24	Administrator(Non-Scie.)	5,581,170	66,974,040
25	Teaching Assistant(Non-Scie.)	4,705,540	56,466,480

26	Assistant Administrator(Non-Scie.)M7	4,395,647	52,747,764
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Key Observations

- i. There are no salary disparities across the different public Universities;
- ii. There are minimal salary disparities particularly between staff with science backgrounds and those from non-science disciplines. Unlike the pronounced salary gaps observed among secondary school teachers, the differences in compensation among university staff are relatively small and not significantly magnified.
- iii. However, there are disparities within the academic institutions. For instance, the pay difference between senior lecturers and associate professors is up to UGX. 8 million, which has a number of negative impacts.

5.2.4.3.1 Key Informant Interview Data on Salary Disparities in Universities with selected Makerere, Kyambogo and Lira University Staff

Salary disparities among academic staff are significantly influenced by policy lapses within the regulatory framework governing public universities. A critical observation is that laws are often enacted without corresponding policies, leading to inconsistencies. For example, while public service agencies attempt to harmonize salaries based on the Public Service Act, universities operate under different statutory frameworks, creating conflicts.

Impact on Staff Morale and Motivation

The Salary disparities within the university institutions especially among professors, senior lectures and assistant lectures among others have a profound effect on the morale and motivation of academic staff. These discrepancies negatively impact employees' livelihoods and lead to a toxic work environment. The staff strikes experienced across different universities in the recent past exemplify this discontent, highlighting the extent of the issues related to salary inequity. Despite the challenges, discussions involving the Ministry of Public Service and other stakeholders are ongoing, aiming to address these pressing concerns and restore morale among staff.

Brain Drain and Turnover

Salary disparities have been identified as a key factor contributing to career stagnation

within the academic sector. Positions with low salary scales hinder upward mobility, prompting employees to seek opportunities at other institutions that offer better compensation and promotional prospects. Makerere University has notably experienced significant staff turnover attributed to these disparities, with many faculty members leaving for alternative Private universities or organizations that provide more competitive salary packages.

Overall Impact on the Higher Education Sector

The consequences of salary disparities extend beyond individual institutions, affecting the overall higher education sector in Uganda. The recent strikes and staff unrest illustrate the prevalent bitterness among employees, resulting in a toxic work environment where many feel undervalued. This leads to low self-esteem, particularly among lower-cadre staff, which undermines productivity and contributes to a negative institutional culture.

Delayed Retirement Packages

Retired staff often experience significant delays in receiving their retirement packages, raising serious concerns about the treatment and support of former employees.

Existing Policies and Initiatives

To address salary disparities, there is a Public Service Ministerial Directive aimed at harmonizing salaries across public universities, particularly focusing on Makerere University and Mbarara University of Science and Technology. This Directive is intended to establish a more equitable salary framework and reduce discrepancies among academic staff, thus fostering a more balanced compensation landscape.

5.3 Reasons for salary disparities in the Public service in Uganda

Job Classification and Grade Levels

Even when employees possess similar qualifications and experience, differences in job classification lead to significant salary disparities. Government positions are often categorized into various grades and classifications, each associated with a specific salary scale. Two employees performing similar roles are classified differently based on factors such as job descriptions or departmental structures, resulting in unequal pay.

Funding and Budget Allocations

Salary levels are heavily influenced by the specific budgets allocated to different ministries or departments and agencies. Some sectors receive more funding than others due to government priorities or historical allocations. As a result, employees in better-funded departments enjoy higher salaries, while those in underfunded areas receive

lower compensation despite having similar qualifications and roles.

Internal Equity and Pay Structures

Many government agencies have established internal pay structures that do not always align with fairness or equity. In some cases, legacy pay systems have created disparities where employees with similar qualifications and experience earn different salaries based on historical pay practices or previous salary negotiations. This has led to entrenched inequalities that persist over time.

Negotiation Power and Influence

Employees' ability to negotiate salaries vary significantly, often based on their interpersonal skills, confidence, or support from trade unions. Those with better negotiation skills or who are in more politically connected positions secure higher salaries, while equally qualified colleagues accept lower offers due to a lack of negotiation leverage.

Political and Administrative Decisions

Political factors play a significant role in salary determinations. Employees in politically sensitive positions or those who hold roles favored by government leadership sometimes receive preferential treatment regarding salary increases. Conversely, those in less visible or politically connected roles end up not benefitting from similar increases, despite having the same qualifications.

5.4 Conclusion

In Uganda's government sectors, salary differentials among employees with the same qualifications and experience can be attributed to factors such as job classification, funding disparities, internal pay structures, performance-based pay inconsistencies, negotiation power, political influences, and regional variations. Addressing these disparities requires a comprehensive approach that considers equity in pay structures, transparent budget allocations, and fair performance evaluations. Ensuring equitable compensation can enhance employee morale, improve retention, and foster a more motivated and effective public service workforce.

5.5 Key Observations

- i. The Chairperson of the Law Reform Commission earns nearly 60% less at UGX. 8,457,300 compared to other selected Commission Chairpersons, highlighting that despite the similar nature of these roles, certain commissions are prioritized over

- others in terms of compensation.
- ii. Salaries for political presidential appointees such as (*Resident District Commissioner, Deputy District Resident Commissioner and Assistant Resident District Commissioner among others*) have remained constant over the past six years and the amounts are too low considering inflation and the rising cost of living in the Country.
 - iii. Legal professionals in various Ministries, continue to face stagnant salaries that have remained significantly lower than those of their counterparts in the judiciary, Executive and MOJCA. For example, senior judicial officers, like Commissioners and the Director of Public Prosecutions (DPP), earn over double (UGX. 9,800,000) the salary of those at the same rank in other legal professions in various Ministries UGX 3,550,000.
 - iv. A legal clerk with a diploma earns UGX. 3,500,000 which is not taxed under the DPP, while an Assistant Commissioner of Legal Affairs with a master's degree under other legal professions in public service earns only UGX. 2,900,000 which is further taxed.
 - v. The salary data for statutory bodies reveals significant disparities among the heads of various institutions. For example, the Commissioner General in URA stands out as the highest-paid officer, earning an annual salary of UGX. 768,000,000 followed by the Executive Director in UBOS, whose annual salary is UGX. 459,240,000. This represents a gap of UGX. 308,760,000, which is roughly 40% less than the Commissioner General's salary.
 - vi. At the lower end, the annual salary gap between the highest-paid CEO, the Commissioner General URA, and the lowest-paid CEO, Secretary Uganda Land Commission, is UGX. 739,555,176, which Consequently means that it would take the Secretary of Uganda Land Commission approximately 27 years to earn the same amount as the Commissioner General.
 - vii. In FY 2017/2018, the salaries of Permanent Secretaries across all Ministries were increased to UGX. 15,400,000. However, these salary increments did not extend to other professional levels in the Ministries, and Local Governments indicating a significant disparity in compensation among different roles within the public sector.
 - viii. There are cadres at officer level who earn more compared to Managers/ Principals as well as Senior officers in different organizations. For example, an officer in ULRC earns UGX. 6,270,000 and NCDC UGX. 6,013,413 while a Manager in NFA earns UGX. 5,496,656 and a Principal in UHRC earns UGX. 3,619,493.
 - ix. The salaries of political leaders at the local Government level remain extremely low, especially when considering the rising cost of living and the expanding roles of local government officials. The modest increments fail to adequately reflect

the increased responsibilities these officials face in managing larger populations, handling complex district or city issues, and providing essential services.

- x. CAOs earn substantially less than the selected HODs they supervise, with a salary of UGX. 2,369,300 on average compared to UGX 6,500,000 for each of the selected HODs. This represents a difference of UGX 4,130,700, which is approximately 174% less than the salaries of the HODs.
- xi. Primary school teachers have inadequate salaries which hinder their ability to provide quality education but also lead to low morale and high attrition rates.
- xii. There are noteworthy disparities between the head of the institution (Head Teacher) and science teachers. For example, a Head Teacher of a secondary school earns a monthly salary ranging from UGX. 2,270,984 to UGX. 2,350,000. In contrast, the Senior Education Officer/ Classroom Teachers (Science) earn a much higher salary of UGX 4,250,000.
- xiii. There are salary disparities between science teachers and non-science teachers yet they all have the same qualifications (*bachelor's degree*) as required by the job specifications. For example, a science teacher earns UGX 4,250,000, while the highest salary for a non-science teacher in the same category is UGX. 1,311,422.
- xiv. There are no salary disparities across the different Universities however the disparities within academic institutions are substantial. For instance, the pay difference between senior lecturers and associate professors is up to UGX. 8 million, which negatively impacts relationships and collaboration among staff.

5.6 Recommendations

- i. To effectively address the growing salary disparities within Uganda's public service, it is imperative to establish a Salary Review Commission that will ensure fair and equitable compensation for all government employees. This Commission will assess the current salary structures to identify and rectify disparities among employees with similar qualifications, experience and responsibilities, fostering a more equitable work environment.
- ii. We recommend that the Ministry of Public Service (MoPS) implements an enhancement plan to achieve proposed long-term pay targets for all public servants. This structured approach will involve phased salary increases that address existing disparities while ensuring that all employees receive equitable compensation over time.
- iii. The MoPS should implement standardized pay scales for legal professionals as well as secondary teachers to create transparency and consistency in compensation.
- iv. All public entities should establish a mechanism for regular salary adjustments that

account for inflation, cost of living, and changes in the labor market. This will ensure that salaries remain competitive over time.

- v. The Equal Opportunities Commission (EOC) should continuously conduct periodic equity audits to assess and address any disparities in pay among professionals in similar roles across different sectors. This will help identify and rectify imbalances and ensure that changes lead to the desired outcomes and allow for ongoing improvements.
- vi. To enhance the effectiveness of addressing salary disparities within Uganda's public service, we recommend transferring the function of salary review to the EOC. The EOC, which is already tasked with the constitutional mandate of promoting equality and addressing inequalities across various sectors, is well-positioned to incorporate salary reviews into its mandate. By leveraging its expertise and established framework for evaluating and rectifying disparities, the EOC can ensure that salary structures are fair and equitable for all government employees.
- vii. It is essential to establish a comprehensive policy on public officer remuneration that emphasizes the principle of equal pay for equal work, as outlined in Article 40 of the Constitution. Additionally, enhancing industrial relations will facilitate improved engagement between employers and employees, enabling more effective resolution of grievances. This approach will ensure fair compensation across Universities, ultimately fostering a more equitable higher education landscape.

CHAPTER SIX:

THE EFFECT OF FEES CHARGED IN PRIMARY AND SECONDARY SCHOOLS ON ACCESS TO EDUCATION IN UGANDA

6.0 Background

Over the past few years, there has been a global increase in tuition fees, affecting both public and private educational institutions. This trend disproportionately impacts students from low-income households, making access to quality education increasingly difficult. In Europe and the United States of America, studies have highlighted the negative effects of rising tuition fees on enrollment such as student debt burden, economic strain on families, low rates of enrolment and completion (Montalvo, 2018). In Sub-Saharan Africa, high tuition fees remain a major barrier to education, contributing to the significant number of out-of-school children, particularly in primary education (Klapper & Panchamia, 2023).

For instance, in South Africa, few learners from poor backgrounds attain the level of education necessary to compete for higher-income jobs, reinforcing socioeconomic inequality (Branson & Zuze, 2012). In Kenya and Nigeria, high tuition fees are consistently cited as the main financial concern for low-income families (William, Frank & Agyekum-Emmanuel, 2015). Even in Uganda, where primary and secondary education is officially free, parents face significant ancillary expenses, and illegal fees are common that impact on the cost of accessing education. Despite the efforts of the Universal Primary Education (UPE) and Universal Secondary Education (USE) programs, concerns remain over the cost of education, leading to an investigation by the Equal Opportunities Commission (EOC) on the fees charged by schools and its effects on access to education.

6.1 Findings on Fees charged by Selected Schools

The EOC collected data on fees structure from 304 schools, in 72 districts across all the regions of Uganda. The study sought to establish the charges/ fees levied in UPE and USE schools, government non-USE schools, and private secondary schools in Uganda. The study also assessed the effect of fees charged by schools on access to education for vulnerable groups. The study also suggested policy recommendations in regard to fees charged which disadvantage the vulnerable groups.

6.2 Findings on fees charged by Selected Universal Primary Education (UPE) schools

The EOC sought to establish the fees levied and collected by the selected UPE schools in the selected districts of Uganda. A total of 100 UPE schools from different districts were visited as shown in Table 6.1 below. The findings revealed that the fees being charged by the selected 100 UPE schools for this study, were being contributed both in cash and in kind such as firewood, maize flour and beans.

Table 6.1: Fees charged by Selected UPE schools

Region	District	Primary	Fees
Central	Luweero	Mugogo p/s	40,000
Central	Luweero	Kangave p/s	40,000
Central	Luweero	Kalule UMEA p/s	40,000
Central	Luweero	Kyampisi Roman catholic p/s	15,000
Central	Luweero	Kyawangabi p/s	27,000
Central	Luweero	Kabuye UMEA p/s	30,000
Central	Sembabule	Kawanda p/s	87,000
Central	Sembabule	Kyebongotoko p/s	87,000
Central	Kyotera	Kyotera central p/s	130,600
Central	Lwengo	Mbirizi moslem p/s	23,500
Central	Lwengo	Nakenyeni p/s	42,000
Central	Nakaseke	Kapeka p/s	40,000
Central	Lwengo	St Kizito Lwengo p/s	35,000
Central	Kyotera	Kalisizo muslim p/s	69,000
Central	Kyotera	Bisanje p/s	33,800
Central	Nakasongola	Nakasongola R.C p/s	57,300
Central	Nakaseke	Katooke UMEA p/s	38,000
Central	Nakasongola	St Anthony Nakasongola rc p/s	75,000
Central	Nakaseke	Balitta wakyato p/s	38,000
Central	Kalangala	Buswa p/s	30,000
Central	Luweero	Luweero girl's p/s	150,000
Central	Kampala	Uganda Martyrs p/s	40,000
Central	Kampala	KCCA Busega Community p/s	60,000
Central	Kampala	Nakivubo p/s	25,000
Central	Luweero	Kalule Roman catholic p/s	45,000
Central	Luweero	Lukomera parents' p/s	50,000
Central	Luweero	Lukomera p/s with SNE	47,000
Central	Luweero	Kalasa mixed p/s	50,000
Central	Luweero	Bukalasa cou p/s	52,000
Central	Luweero	Answar p/s	70,000
Central	Luweero	Kanyogoga R.C p/s	30,000
Central	Luweero	St. Kizito Waluleta p/s	55,000
Central	Luweero	Buyuki cou p/s	30,000
Central	Luweero	Katumu Asubira p/s	42,000
Central	Luweero	Luwube SDA p/s	45,000
Central	Luweero	Kiberenge public p/s	50,000
Central	Luweero	Kakabala p/s	33,000
Central	Luweero	Buzirandulu p/s	40,000
Central	Luweero	Bulamba p/s	53,000
Eastern	Kapchorwa	Kaserem p/s	45,000
Eastern	Kapchorwa	Kapkwirwok p/s	12,000
Eastern	Kapchorwa	Sipi p/s	15,000
Eastern	Kapchorwa	Kapteret p/s	30,000

Region	District	Primary	Fees
Eastern	Kapchorwa	Elgon p/s	10,400
Eastern	Mbale	Maluku p/s	24,600
Eastern	Luuka	Nakaabale p/s	20,000
Eastern	Luuka	Kyanvuma p/s	50,000
Eastern	Luuka	Bukanga p/s	10,000
Eastern	Iganga	Akanabala	15,000
Eastern	Iganga	Buyanga p/s	20,000
Eastern	Iganga	Bulwoza Buwasa p/s	44,000
Eastern	Soroti	St francis(madera)	77,000
Eastern	Soroti	C/u vision	45,000
Eastern	Soroti	Omadiri p/s	78,000
Eastern	Bukedea	Bukedea p/s	8,000
Eastern	Bukedea	Amus p/s	20,000
Eastern	Bukedea	Kangole p/s	10,000
Eastern	Bukedea	Kolir comprehensive p/s	121,000
Eastern	Bududa	Bumwalye p/s	40,000
Eastern	Bududa	Buchunya p/s	5,000
Eastern	Bududa	Buwali p/s	4,000
Eastern	Busia	Masaba p/s	18,000
Eastern	Busia	Butacho p/s	18,000
Eastern	Busia	Madibira p/s	18,000
Eastern	Busia	Namala p/s	18,000
Eastern	Busia	Butangasi p/s	18,000
Northern	Pader	Atanga p/s	45,000
Northern	Zombo	Uruku p/s	6,000
Northern	Nebbi	Ojigo p/s	55,000
Northern	Yumbe	Ayivu ref	43,000
Northern	Yumbe	Obero west	48,000
Northern	Yumbe	Apetai p/s	67,000
Northern	Amolatar	Arwot p/s	15,000
Northern	Amolatar	Abarler p/s	17,000
Northern	Amolatar	Arwotcek p/s	23,000
Northern	Amolatar	Olyaka p/s	9,000
Northern	Alebtong	Angopet p/s	25,000
Northern	Alebtong	Alebtong p/s	65,000
Northern	Alebtong	Anwata p/s	16,000
Northern	Alebtong	Fatima demonstration p/s	14,000
Northern	Alebtong	Ojul p/s	10,000
Northern	Gulu	Mary immaculate p/s	170,000
Western	Sheema	St Jude p/s	89,000
Western	Ntungamo	St Francis p/s	86,000
Western	Sheema	Kamugungunu p/s	65,000
Western	Sheema	Bugona p/s	54,000
Western	Rwampara	Bushwere p/s	88,000

Region	District	Primary	Fees
Western	Rukungiri	Kakoni p/s	84,000
Western	Rubirizi	Kagorogoro p/s	89,000
Western	Rubanda	Kitagyenda p/s	83,000
Western	Rukiga	Kahama p/s	85,000
Western	Mbarara	Kashaka p/s	80,000
Western	Sheema	Rweibaare day & boarding p/s	60,000
Western	Bushenyi	Kyanyakatura central day & boarding p/s	55,000
Western	Ntungamo	Omugyenyi p/s	30,000
Western	Rwampara	Kinoni intergrated p/s	70,000
Western	Kikuube	Wambabya p/s	25,000
Western	Kakumiro	Kakumiro boy's p/s	50,000
Western	Mbarara	Mbarara Municipal p/s	155,000
Western	Mbarara	Uganda Martyrs p/s	83,000

Source: EOC Survey, 2023

Key findings

- i. The fees charged by the selected UPE schools varied from school to school.
- ii. The money charged by the selected UPE schools ranged between Ugx 4,000 – ugx 170,000 per pupil per term across the country.
- iii. The average fees charged by the selected UPE schools in total, was Ugx 46,982 per pupil per term.
- iv. The selected UPE schools in Western region charged an average fee of Ugx 73,944.44 ranging from Ugx 30,000 - Ugx 155,500 per pupil per term.
- v. The selected UPE schools in Central region charged an average fee of Ugx 49,876.92 ranging from Ugx 23,500 to Ugx 130,600 per pupil per term.
- vi. The selected UPE schools in Northern region had an average fee of Ugx 39,250 ranging from Ugx 6,000 to Ugx 170,000 per pupil per term.
- vii. The selected UPE schools in Eastern region had an average fee of Ugx 29,407.41 ranging from Ugx 4,000 to Ugx 121,000 per pupil per term.
- viii. The above analysis of the regional findings reveals significant regional variations in fees charged.
- ix. Western region had the highest average e fees, substantially above the overall average, while Eastern region had the lowest, below the average.

- x. These differences in fees are attributed to variations in economic conditions, school quality indicators (such as teacher-learner ratio, latrine-stance ratio against the learners, performance, among other quality indicators) or policies across regions. Some schools have farms or local markets where they buy food which is attributed to the lower fees charged by the school.

6.3 Findings on fees charged by selected Universal Secondary Education (USE) schools

The EOC sought to establish the fees charged by the selected government secondary schools under the USE programme in Uganda. The findings are presented in table 6.2 below.

Table 6.2: Fees charged by Selected USE schools

REGION	DISTRICT	SECONDARY	FEES
Central	Wakiso	Naggulu seed ss	145,000
Central	Wakiso	Bussi seed ss	97,000
Central	Wakiso	Kitala ss	145,000
Central	Sembabule	Kawanda Parents	176,000
Central	Sembabule	Mateete comprehensive ss	150,000
Central	Rakai	Kakoma ss	260,000
Central	Rakai	Kibaale ss	322,000
Central	Rakai	Buyamba ss	159,000
Central	Luweero	Luwube Muslim ss	100,000
Central	Luweero	St. Andrew Kaggwa ss	185,000
Central	Luweero	Lukole ss	70,000
Central	Luweero	Buzzibwera ss	200,000
Central	Luweero	Mazzi Voc ss	75,000
Central	Luweero	Nambi Comm. Sec & Voc Sch	70,000
Central	Kampala	Kololo ss Naguru	170,000
Central	Nakasongola	Nakasongola ss	80,000
Central	Nakasongola	St Joseph's vocational	115,000
Central	Kyotera	Kyotera central ss	140,000
Central	Rakai	St Raphael's Kabira ss	175,000
Central	Nakaseke	Kapeeka SS	140,000
Central	Nakaseke	Katalekammese modern ss	150,000
Central	Buikwe	Lweru ss	50,000
Central	Buikwe	Sugu Seed Senior School	110,000
Central	Buikwe	Sacred Heart Senior School	100,000
Central	Buikwe	Lweru sss	97,000
Central	Buikwe	Ngogwe Baskaville ss	135,000
Central	Buikwe	St. Conelius Kalagala ss	150,000
Eastern	Kapchorwa	Sipi ss	120,000
Eastern	Kapchorwa	Kaserem ss	80,000

REGION	DISTRICT	SECONDARY	FEES
Eastern	Kapchorwa	Kapchorwa ss	155,000
Eastern	Kapchorwa	St Paul Comprehensive ss	150,000
Eastern	Mbale	Nkoma ss	120,000
Eastern	Mbale	Mbale ss	282,500
Eastern	Mbale	Nakaloke ss	50,000
Eastern	Bukedea	Bukedea ss	200,000
Eastern	Kumi	Ongino ss	210,000
Eastern	Bududa	Bududa ss	60,000
Eastern	Bududa	Bushika ss	50,000
Eastern	Bududa	Shitumi seed ss	30,000
Eastern	Tororo	Tororo girls	165,000
Eastern	Tororo	St Peters college	110,000
Eastern	Soroti	Soroti ss	100,000
Eastern	Sironko	Masaba ss	320,000
Eastern	Serere	Serere ss	250,000
Eastern	Pallisa	Gogonyo seed ss	187,000
Eastern	Pallisa	Agule high school	240,000
Eastern	Mayuge	Waitambogwe ss	100,000
Eastern	Soroti	Soroti ss	100,000
Eastern	Nwoya	Purungo ss	98,000
Eastern	Busia	Masaba College	180,000
Eastern	Busia	Busia ss	250,000
Northern	Amolatar	Alemere comprehensive ss	220,000
Northern	Amolatar	Awelo ss	150,000
Northern	Amolatar	Namasale seed ss	170,000
Northern	Amolatar	Aputi ss	153,300
Northern	Amolatar	Agwingiri girl's school	153,000
Northern	Alebtong	Apala ss	250,000
Northern	Alebtong	Akii bua comp. ss	200,000
Northern	Alebtong	Fatima Aloï comp. girls' sch	150,000
Northern	Zombo	Warr girls ss	89,500
Northern	Yumbe	Romogi seed ss	74,000
Northern	Pakwach	Ogenda girls	185,000
Northern	Pakwach	Wadei ss	167,000
Northern	Kole	Alito ss	250,000
Northern	Gulu	Lukome ss	135,000
Northern	Adjumani	Adjumani ss	180,000
Northern	Aleptong	Abia Seed School	200,000
Northern	Aleptong	Abara Seed Boarding ss	196,000
Northern	Aleptong	Akora ss	200,000
Northern	Aleptong	Aloï Senior Secondary School	180,000
Northern	Aleptong	Fatima Girls Comprehensive	150,000

REGION	DISTRICT	SECONDARY	FEES
Western	Sheema	Karera seed ss	138,000
Western	Sheema	Kitagata ss	165,500
Western	Rwampara	Bugamba ss	134,000
Western	Rukungiri	Kagunga seed ss	160,000
Western	Rubanda	Kabirizi ss	364,000
Western	Bundibugyo	Bubandi seed ss	138,000
Western	Isingiro	Bukanga seed ss	150,000
Western	Ibanda	Nyamarebe seed ss	160,000
Western	Kanungu	Rushoroza seed ss	80,000
Western	Kakumiro	Uganda martyrs Centenary ss	170,000
Western	Kikuube	Kihangire ss	55,000
Western	Rwampara	Kinoni Girls school	324,000
Western	Ntungamo	Kibatsi High School	145,000
Western	Rukiga	Bwera ss	237,000

Source: EOC Survey, 2023

Key Findings

- i. The fees charged by the selected USE schools differ from one school to another.
- ii. The money charged by the selected USE schools ranged between Ugx 30,000 – Ugx 364,000 per student per term.
- iii. The average fees charged by the selected 85 USE schools in total, was 155,844.71 Uganda shillings per student per term.
- iv. The selected USE secondary schools in western region charged an average fee of Ugx 172,892.85 ranging from Ugx 80,000 to Ugx 364,000 per student per term.
- v. USE schools in Central region had an average fee of Ugx 139,481.48 ranging from Ugx 80,000 to Ugx 322,000 per student per term.
- vi. USE schools in Northern region had an average fee of Ugx 172,640 ranging from Ugx 74,000 to Ugx 250,000 per student per term.
- vii. USE schools in Eastern Uganda had an average fee of Ugx 150,312.50 ranging from Ugx 30,000 to Ugx 320,000 per student per term.
- viii. The above analysis of the regional findings reveals significant regional variations in school fees. The Western region has the highest average school fees.
- ix. The regional variations in school fees are attributed to the cost of living across regions, school quality and or educational resources or policies across regions.

6.4 Reasons of charging fees in UPE and USE schools

The EOC study highlighted several reasons for charging fees in UPE and USE schools despite the government's policy on free education. These include:

Paying teachers who are not included/listed on the payroll and teacher's allowances:

Schools often employ teachers who are not listed on the government payroll. Since the government only pays a set number of teachers per school, those hired locally need to be compensated by parents. This creates a gap between the number of teachers provided by the government and the actual needs of the school. During the interviews, one Head Teacher decried the practice of paying teachers who are not on the pay roll, stating that;

"We have cooks, night watch men and private teachers who need to be paid and cannot be facilitated by the inadequate UPE capitation grant we get from government. We need to sustain these teachers not on payroll, pay for their rent, lunch and services offered. I urge government to open the staff ceiling. Government should put up more staff quarters. Also, government should hire night watch men for schools to offer protection to school property." **(Head teacher, Female, Central Region)**

Lunch and breakfast fees

Although education is supposed to be free, the government does not cover school meals or the pupils. Parents are therefore required to contribute toward the provision of lunch and breakfast for their children, ensuring they are well-nourished and able to focus during school hours. Below are some responses gathered from head teachers and other school administrators on lunch and breakfast fees in schools.

"For my school, P1-P6 pay 33,000shs and P7 pay 38,000shs. This amount is meant to prepare for children a cup of porridge, to buy firewood and to pay the cook." **(Head teacher, Female, Eastern Region)**

"On feeding the learners, Lunch fee at our school is 75,000. With lunch fee, some pupils bring food items, for example, cassava, sweet potatoes, among other food items and they are converted into money." **(School bursar, Female, Eastern Uganda)**

"The porridge fee is not the same for all levels. For P.1-P.3, they pay 10,000shs and P4 – P7 pay 16,500shs." **(Head teacher, Male, Central Region)**

"The education act allows us to get contributions such as food. In case we are misinterpreting the act, let the government avail the education act to schools, in hard copy." **(Head teacher, Male, Western Region)**

Paying utilities:

Schools need to cover operational costs like water, electricity, and sometimes internet

services. Since these expenses are not fully covered by government funding, schools charge parents to ensure smooth functioning. Utilities are essential for a conducive learning environment.

Late release of government funds:

Schools often experience delays in receiving funds from the government. This disrupts their operations and forces them to look for alternative sources of immediate funding, typically by charging parents.

Insufficient government funding:

The funds provided by the government are often not enough to meet the basic operational needs of schools. According to the Ministry of Education and Sports, currently under the UPE programme, the government provides UGX 20,000 capitation grant per regular learner per annum, and UGX 22,000 for learners with special needs (SNE) per annum. Under USE programme, the government provides an annual USE unit cost of UGX 175,000 per regular learner, UGX 192,500 for SNE learners and UGX 1,230,000 for SNE learners in exclusive schools, and UGX 270,000 for Universal Post O' Level Education & Training (UPOLET). Below are some responses gathered from district authorities, and school administrators in this regard.

"We charge fees to supplement the insufficient government grant aid to cater for challenges like the expensive practical approaches of the new lower secondary curriculum, lack of enough furniture, lack of enough classrooms, lack of a library, lack of computers and computer laboratory, lack of kitchen, lack of staff and learner's latrine, lack of science laboratory and lack of a school fence." **(Head teacher, Central region)**

"In my district, the money I get from government can only construct 4 classrooms a year." **(DEO, Male, Northern Region).**

"There is the EMIS where learners are registered. The number of learners in the system is what government considers and that is the money the school gets. However, the EMIS needs electricity and internet services. Sometimes due to these constraints, you find schools registering let's say, only 200 pupils and yet there are 1000 pupils in the school. And so, government caters for only the 200 students that have registered in the system". **(DEO, Female, Eastern Region).**

Refurbishment of structures:

The physical condition of the school buildings requires constant maintenance and

occasional refurbishment to ensure a safe and conducive learning environment. Government funds are often insufficient to cover these costs. Therefore, schools charge the parents additional fees to fund structural repairs and improvements. For example, one head teacher reported that;

“The funds provided by parents are to help us with borehole maintenance.” **(Head teacher, Male, Eastern Region)**

Extra lessons (early morning and late evening lessons):

These lessons are organized outside the standard school hours to help students, particularly those preparing for examinations. Many UPE and USE schools reported conducting remedial lessons that required teachers to work overtime. Hence, schools charge extra fees to compensate the teachers for the additional workload and manage the extended school day.

Founding body (such as church) fees:

Some schools are associated with religious or other founding bodies. These schools often charge fees to maintain their affiliation or support religious activities within the school (e.g. confirmation of pupils, organizing thanksgiving ceremonies, among others). This funding is separate from government funding. Below were some responses gathered from the district authorities and schools founded on religious grounds.

“We need to pay church fee. This is a must, and they are strict on the payments. We pay for all church activities. For example, you can see from this receipt that the school is being demanded 1 million shillings. Government should sit on a round table with the foundation bodies to come up with a better solution.” **(Head teacher, Female, Central Region)**

“Where is the policy of free education? All foundation bodies have foundation fee.” **(DEO, Male, Eastern Region)**

“The government does not consider payment of school sheikhs. Some of the money we collect is used for Payment of school sheikhs and promoting Arabic lessons.” **(Head teacher, Male, Central Region)**

Parent-Teacher Association (PTA) fees:

PTAs play a significant role in the management and development of schools. The fees charged by PTAs are used to fund various activities, including improving the school's facilities, supporting teacher welfare, and ensuring smooth day-to-day operations. One Head Teacher revealed that;

"In my school, the charge of PTA booster of 60,000 Ugx is very low compared to the 200,000 Ugx charged in the private schools. And in my school, learners who cannot pay that money are absorbed and some get bursaries from the Buganda government and other NGOs. One of the aims to put the school in place was to create a situation of affordable fees for all average citizens so as to enable most of the school age going children to attend education. This has been achieved because of the growing number of learners in the school." **(Head teacher, Male, Western Region)**

School Management policy:

Some head teachers are simply implementing the fees policy as directed by the School Management Committees. One head teacher had this to say in this regard.

"Government should come down on the ground level for sensitization of the school management committees / PTA because as headteachers, we are working under their control which is an unethical implementation of the government policies, because an ethical behaviour is immoral." **(Head teacher, Female, central Region)**

Co-curricular activities and trips:

Co-curricular activities include a wide range of non-academic pursuits such as sports, drama, music, debate, and clubs. Trips are organized visits to places like museums, historical sites, industries, or national parks, aimed at enhancing classroom knowledge through practical exposure. These trips also come at a cost to be levied on the parents hence increasing the cost of school fees or expenses.

Boarding fees (mattresses, beddings, etc):

Essentially UPE and USE schools are supposed to be day schools. However, some head teachers illegally operate boarding section for which they charge illegal boarding fees.

Uniform charges:

Some schools exaggerate the price of school uniforms as a way of collecting additional funding, and they don't allow buying the uniforms from outside the school. Below are

some interview responses on uniform charges.

“My school pays a uniform fee of 70,000shs.” **(Head teacher, Female, Western Region)**

“Uniform charges are 45,000shs. Those without money, they study without uniform. Some parents have their own tailors, and the uniforms are not got from school.”
(Head teacher, Female, Central Region)

UNEB fees:

Although government pays for UNEB registration fees for UPE and USE candidates, most schools charge illegal fees in the name of ID, passport size photos and the UNEB album. One head teacher observed that;

“There is a miscommunication between UNEB and the government because the process of completing the registration is not catered for. No ID fees, No passport size fees. These things are not catered for in the UPE policy.” **(Head teacher, Male, Central region)**

Top up Payment for non-science teachers

Some secondary schools charge fees for purposes of topping up of salaries of Arts teachers who are under paid compared to their science counterparts.

Compete favorably with the private schools

For example, some responses gathered from the head teachers and district authorities indicated the following.

“With privatization, there is competition. The more you invest in education, the more you get.” **(DEO, Male, Western region)**

“Private schools are charging alot of money which helps them to cater for all the activities in the school, that is why private schools are performing better than government. Charges do not affect access to education because in most cases the so-called vulnerable groups are the people paying and educating their children and they are successful. Parents willingly pay this money; we do not force them.” **(Head teacher, Central region)**

Some schools reported charging extra fees to cater for Special Needs Education teachers, hard to reach or hard to stay allowance, printing out report cards, and Transportation fees for some islands areas which require students to use a boat to access schools.

6.5 Findings on fees charged by other Government secondary schools not under USE

Further analysis was made on fees charged by other government non -USE schools and the findings are presented table 6.3 below.

Table 6.3: Fees charged by selected non-USE schools in Uganda

Region	District	School	Fee (s)
Central	Kampala	Nabisunsa Girls SS	1,950,000
Central	Kampala	Kawempe Muslim SS	1,602,167
Central	Kampala	Mengo ss	900,000
Central	Kampala	Lubiri ss	800,000
Central	Kampala	St Peters Nsambya SS	1,500,000
Central	Kampala	Kibuli SS	1,995,010
Central	Wakiso	St. Mary's College Kisubi	2,346,850
Central	Wakiso	Kings College Buddo	2,026,000
Central	Wakiso	Gayaza High School	1,800,000
Central	Wakiso	Trinity College Nabbingo	1,955,000
Central	Mukono	Mt St Mary's Namagunga	2,480,000
Central	Mpigi	Gombe SSS	2,100,000
Central	Masaka	St Henry's College Kitovu	2,170,000
Central	Masaka	Masaka Secondary School	1,243,000
Central	Luweero	Ndejje SS	1,470,000
Central	Mpigi	Kibibi SS	800,000
Central	Wakiso	Wampewo Ntakke ss	750,000
Central	Luweero	Luweero Secondary School	900,000
Central	Mukono	Our Lady of Africa SS School	1,595,000
Central	Mukono	Mt. St Henry's High School	806,000
Central	Mukono	Royal Schools-Mukono Campus	820,000
Central	Kayunga	Kangulumira Public Secondary Sch	460,000
Eastern	Kamuli	Central College Kamuli SSS	700,000
Eastern	Kamuli	Busoga High School	620,000
Eastern	Kamuli	Kamuli Progressive SSS	350,000
Eastern	Tororo	St. Peters College SSS	966,000
Eastern	Jinja	Jinja Senior Secondary School	325,600
Eastern	Iganga	Iganga SS	1,469,000
Eastern	Iganga	Bukoyo SS	700,000
Eastern	Jinja	Jinja SS	570,000
Eastern	Kaliro	Kaliro High	450,000
Eastern	Jinja	Kiira College Butiki	1,364,250
Eastern	Jinja	Busoga College Mwiri	1,606,000

Region	District	School	Fee (s)
Eastern	Mbale	Nabumali High School	810,000
Eastern	Kamuli	Namasagali College	800,000
Eastern	Jinja	M M college wairaka	485,000
Eastern	Soroti	Teso college aloet	800,000
Eastern	Tororo	Tororo Girls	950,000
Eastern	Jinja	Jinja College	1,100,000
Eastern	Soroti	Olila High School	435,000
Eastern	Ngora	Ngora High School	800,000
Eastern	Soroti	Light secondary school	553,000
Western	Mbarara	Ntare School	2,020,000
Western	Masindi	Kabalega SS	733,000
Western	Bushenyi	Bweranyangi Girls SS	980,000
Western	Kyenjojo	Kyenjojo SS	700,000
Western	Ntungamo	Bwongyera Girls	508,000
Western	Kabarole	Nyakasura school	977,000
Western	Kabale	Kigezi High	780,000
Western	Kabale	Hornby High School	483,500
Western	Kabale	St Mary's College Rushoroza	800,000
Western	Mbarara	Maryhill High School	1,490,000
Western	Ibanda	Alliance Secondary School	800,000
Western	Bushenyi	St. Agnes Girls School	860,000
Western	Ntungamo	Ntungamo Girls High School	776,500
Western	Hoima	St. Andrea Kaahwa's College	450,000
Western	Mbarara	Mbarara High School	1,370,000
Western	Mbarara	Mbarara Secondary School	900,000
Western	Kaseese	Bwere SS	310,000
Northern	Lira	Lango College, Lira City	600,000
Northern	Lira	Comboni College	505,300
Northern	Arua	Muni Girls	490,000
Northern	Arua	St Joseph's College Ombaci	700,000
Northern	Gulu	Sir Samuel Baker	350,000
Northern	Gulu	Dr. Obote College Boroboro	610,000
Northern	Adjumani	Adjumani Model ss	450,000
Northern	Adjumani	Alihigi sss	470,000
Northern	Kitgum	Kitgum High School	310,000
Northern	Koboko	Kochi SS	344,000

Source: EOC Survey, 2023

Key Findings

- i. The fees charged by the selected non-USE schools varied from school to school.
- ii. There is no standard guideline on fees charged by schools operating as private

- but funded by government.
- iii. The money charged by the selected non-USE schools ranged between Ugx 310,000 – Ugx 2,480,000 per student per term.
 - iv. The average fees charged by the selected 69 non - USE schools in total, was 986,814.16 Uganda shillings per student per term.
 - v. The selected Non-USE secondary schools in western Uganda charged an average fee of Ugx 878705.88 ranging from Ugx 310,000 to Ugx 2,020,000 per student per term.
 - vi. Non-USE schools in Central Uganda had an average fee of Ugx 1,473,795.91 ranging from Ugx 460,000 to Ugx 2,480,000 per student per term.
 - vii. Non-USE schools in Northern Uganda had an average fee of Ugx 482,930 ranging from Ugx 310,000 to Ugx 700,000 per student per term.
 - viii. Non-USE schools in Eastern Uganda had an average fee of Ugx 792,692.50 ranging from Ugx 325,600 to Ugx 1,606,000 per student per term.
 - ix. There's significant regional variation in school fees. The Central region has the highest average fees, significantly above the overall average.
 - x. Interviews with district and school authorities revealed that the quality of non-USE schools in the Central region of Uganda is often regarded as superior compared to other regions, and this is attributed to several key factors such as: better access to resources such as modern facilities, qualified teachers, and learning materials; highly competitive schools; dominance in national examinations (via performance), and many parents in the Central region, especially in urban areas, are willing to pay higher fees to ensure that their children attend good schools, which results in schools having more funds to improve infrastructure and hire quality staff.
 - xi. While the Central region has a notable advantage in terms of school quality, it's important to recognize that there are pockets of excellence in all regions of Uganda, with some schools in other regions also performing exceptionally well despite the challenges.
 - xii. It should be noted that government pays teachers, provides textbooks, and undertakes infrastructural development in these non-USE schools. However, the fees levied by these government non-USE schools are quite high. These high fees do not only bar low- and middle-income students to access quality education but point to government's inability to control fees in its own schools that to a great extent are facilitated by public funds.

6.6 Findings on fees charged by selected private secondary schools

The EOC sought to establish the fees charged by private schools in Uganda. The study focused on the private secondary schools and the findings were based on 50 selected private secondary schools across the country as shown in Table 6.4 below.

Table 6.4: Fees charged by selected private secondary schools in Uganda

Region	District	School	Fees
Central	Kampala	Bethany High Sch- Naalya	1,000,000
Central	Kampala	Greenlight Islamic School Nansana	1,295,000
Central	Mukono	St Joseph SS Naggalama	2,350,000
Central	Wakiso	St. Mary's Kitende	3,300,000
Central	Luweero	Bulemezi SS Luweero	680,000
Central	Masaka	Centenary High School	570,000
Central	Wakiso	Faith High Sch- Namugongo	1,100,000
Central	Wakiso	Mugwanya Summit College	1,060,000
Central	Wakiso	Buddo SS	1,900,000
Central	Wakiso	St Lucia Hill School Namagoma	1,550,000
Central	Wakiso	St. Lawrence SS Sonde	1,683,000
Central	Wakiso	Namirembe Hillside High School	2,500,000
Central	Wakiso	St Peters Naalya	1,603,000
Central	Wakiso	Uganda Martyrs Namugongo	2,225,000
Central	Wakiso	St Mark's College Namagoma	1,600,000
Central	Kampala	Kakungulu Memorial Sch Kibuli	1,050,000
Central	Kampala	Mbogo Mixed SS	950,000
Central	Kampala	St. Peters Naalya	1,603,000
Central	Mukono	Mount St Henry Mukono	1,000,000
Central	Mukono	Seroma Christian Sch	2,000,000
Central	Mukono	St Charles Lwanga	650,000
Central	Mukono	Seeta High School	2,340,000
Central	Wakiso	St. Johns Sec Sch Bweyogerere	900,000
Central	Mityana	Pride SS Mityana	650,000
Central	Buikwe	Lugazi Progressive Secondary Sch	800,000
Eastern	Jinja	Network For Hope High Sch	350,000
Eastern	Kamuli	Balawoli SS	270,000
Eastern	Mbale	Bugisu High School	500,000
Eastern	Jinja	Good Heart Sec Sch	800,000
Eastern	Iganga	Greenfield SS	660,000
Eastern	Soroti	Halyoon High School	565,000
Eastern	Kibuku	HighLight SS	600,000
Eastern	Iganga	Iganga Parents SS	580,000
Eastern	Jinja	Jinja Progressive Academy	580,000
Eastern	Kamuli	Kamuli College	435,000
Eastern	Jinja	Lake View Holy Cross	1,100,000
Eastern	Jinja	Lakeside Sec Sch	580,000
Eastern	Mayuge	Light Crest SS	400,000
Eastern	Iganga	Musna Vocational High Sch	700,000
Eastern	Mayuge	New Hope HS	360,000
Eastern	Tororo	St. Francis Desales SS	500,000
Eastern	Mbale	St. Mary's High School	588,000
Western	Kamwenge	Crown High	300,000

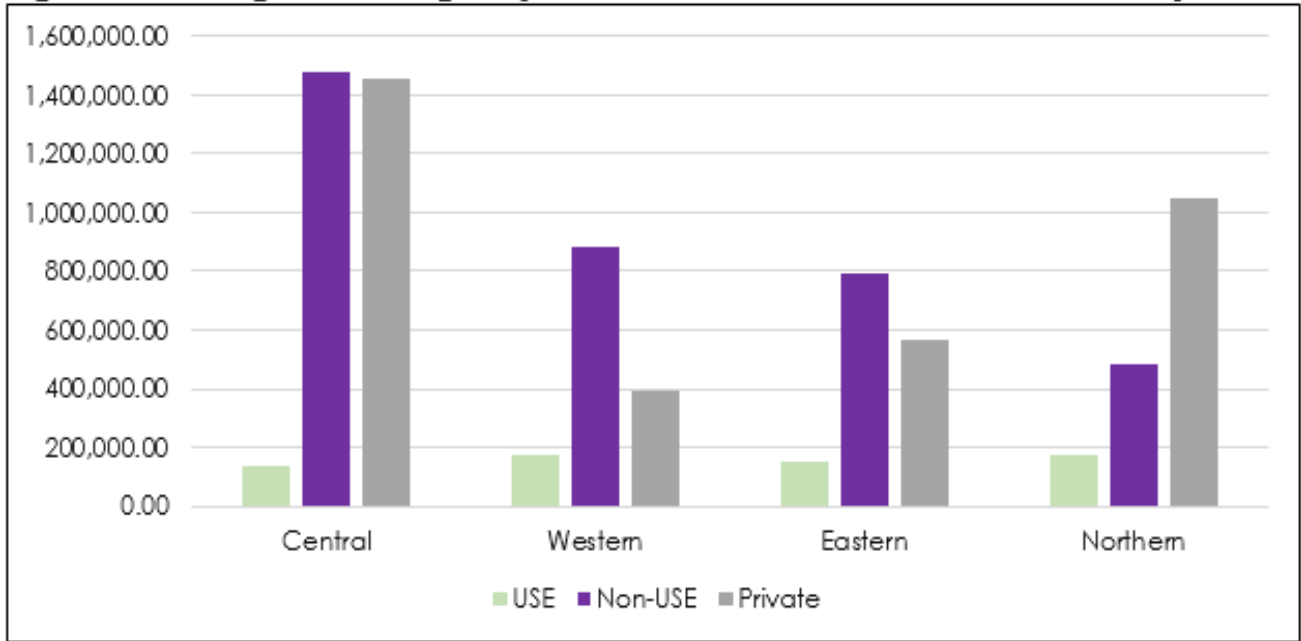
Region	District	School	Fees
Western	Kanungu	Kirima Community SS	280,000
Western	Mbarara	Mbarara Allied School	470,000
Western	Kisoro	Muhabura Shine SS	370,000
Western	Rukiga	St. Pauls BuKindo SS	560,000
Western	Kabarole	Tooro Parents	393,000
Northern	Pader	Archbishop Flynn Secondary Sch	900,000
Northern	Gulu	Ocer Campion Jesuit College	1,200,000

Source: EOC survey, 2023

Key Findings

- i. The fees charged by the selected private secondary schools vary from school to school.
- ii. There is no standard guideline on fees charged in private schools.
- iii. The money charged by the selected private secondary schools ranged between Ugx 270,000 – Ugx 3,300,000.
- iv. The average fees charged by the selected 50 private secondary schools in total, was 1,008,000 Uganda shillings.
- v. The Selected Private Secondary schools in western Uganda charged an average fee of Ugx 395,500.00 ranging from Ugx 280,000 to Ugx 560,000 per term.
- vi. Selected Private Secondary schools in Central Uganda had an average fee of Ugx 1,454,360.00 ranging from Ugx 570,000 to Ugx 3,300,000 per term.
- vii. Selected Private Secondary schools in Northern Uganda had an average fee of Ugx 1,050,000 ranging from Ugx 900,000 to Ugx 1,200,000 per term.
- viii. Selected Private Secondary schools in Eastern Uganda had an average fee of Ugx 562,823.53 ranging from Ugx 270,000 to Ugx 1,100,000 per term.
- ix. There's significant regional variation in school fees. The Central region has the highest average fees, significantly above the overall average.
- x. It is important to note that some private secondary schools charge relatively lower fees compared to some non-USE schools with government funding. The Figure below shows a comparison in the average fees charged for the selected USE, non-USE and Private secondary schools by region.

Figure 6.1: Average Fees Charged by selected Government and Private Secondary Schools



The stark difference in fees between these three categories illustrates how private schools depend entirely on fees for operations, whereas USE and non-USE schools, despite receiving government aid, still need additional contributions from parents.

It should be noted that government rolled out a policy in 2023 to regulate school fees but enforcement is lacking.

6.7 Effects of fees charged in primary and secondary schools on access to education by Vulnerable Groups in Uganda

The effect of fees charged on access to education for vulnerable groups in Uganda is significant, affecting marginalized populations such as low-income families, girls, children with disabilities, and rural communities. Below are key effects gathered from the study:

Irregular attendance:

Many students from low-income families attend school irregularly because their parents cannot consistently afford to pay tuition or other mandatory fees. One head teacher noted that;

“The extra fees charged have caused absenteeism due to the fact that some vulnerable parents can’t afford the fees.” **(Head teacher, Female, Eastern Region)**

Low Enrolment:

High school fees often act as a barrier for vulnerable groups, particularly those from low-income households, resulting in lower enrolment rates. Many families are unable to afford tuition, uniforms, and school supplies, pushing children out of school. With the introduction of the UPE program, statistics have shown that there has been a remarkable increase in the pupil enrolment from approximately 2.6 million to approximately 8.7 million pupils, between 1996 and 2017 (NPA, 2018), with evidence that a disproportionately larger number of students from the lowest income quintile have enrolled for the program (Oketch & Rolleston, 2017 cited in Kan & Klasen, 2021), however, studies have indicated that in environments, such as Uganda, even modest cash requirements may constitute a potent impediment to primary enrollment, under justifiable programs like UPE which aimed to eliminate the cost of primary education (Deininger, 2003). One head teacher had the following to share on limited enrolment:

“It is true, money discourages some parents from sending their children to school. But for sure on my side, I even send my teachers door to door looking for those who are at home seated. That is why my enrolment is big. At an extent, I buy them books, uniforms, pens and pencils. Some pupils do not come to school due to the people they stay with.” **(Headteacher, Female, Central Region)**

Increased Dropout Rates:

Vulnerable groups face higher risks of dropping out when they cannot consistently meet school fees. Financial stress leads to students discontinuing their education to help with household income or due to the inability to keep up with costs. The Uganda National Household Survey 2019/20 revealed that costs associated with education account for 6 out of 10 people leaving school (UBOS, 2020). Kan & Klasen (2021) noted that the remaining cost of education like uniforms, meals, writing utensils, transportation) may be high enough to pull children back out of school as they get older. Ntlaing (2018) noted that or every 5 children that sit primary leaving exams in a Gulu school, only 1 sits senior 4 exams in a Gulu school, and he noted money for school fees as one of the barriers to progressing. Some school authorities and head teachers shared the following experiences on how they curtail school drop out in their respective schools.

“Needy students are supported by allowing them to do some work at school without pay at all.” **(Headteacher, Female, Western Region)**

“At my school, we have the school needy scheme where some learners who struggle with school requirements are helped to get education.” **(Headteacher, Female, Western Region)**

“The government should set a limit on school fees paid by private schools; it is

too high. Parents pay more than double in private schools compared to those in government schools. Of course, with high fees, Learners may drop out of school. We have study programs such as slashing, among others to help support students who struggle with fee payments." **(Head teacher, Female, Central Region)**

Gender Disparities in Education Attainment:

Girls are disproportionately affected by high school fees. In times of financial difficulty, families often prioritize boys' education over girls. This leads to early marriages or domestic responsibilities for girls, further widening gender gaps in education (Bantebya, Muhanguzi & Watson, 2014; Muhanguzi, 2011; Kabesiime, 2010).

Exclusion of Students with Disabilities:

High costs limit access to specialized resources and facilities required by students with disabilities. The lack of financial support for these students reduces their opportunities for inclusive education and often forces them out of the formal school system.

Psychosocial Stress / Mental Health Challenges affecting their performance, motivation and self – esteem:

Financial stress related to paying school fees can lead to anxiety, depression, and stress for both students and their families. For children, the fear of being sent home due to unpaid fees can cause psychological distress, negatively affecting their performance, motivation and self - esteem.

Geographic Inequity:

Students from rural areas, where poverty levels are higher, are more affected by high fees compared to their urban counterparts. The cost of commuting to schools or boarding fees further limits rural children's ability to access education. In his study, 'why education is not helping the poor in Uganda', Datzberger (2018) noted that some children simply have to stay out of school to help the family.

Increase in Teenage Pregnancy:

Girls from impoverished families and orphans are disproportionately affected, as the inability to stay in school increases their risk of teenage pregnancy. Once pregnant, returning to school becomes difficult, perpetuating the cycle of poverty and limiting future educational and employment opportunities.

Increase in Early Marriages:

Early marriages are more common in rural and impoverished areas, where parents may see it as an economic solution. For girls, particularly orphans or those children with

disabilities, the chances of early marriage rise when education is unaffordable, cutting short their access to education and personal development.

Promotion of Regional Imbalances:

Children in rural and less developed regions, have lower access to quality education due to high fees. This results in regional disparities, with urban students having better educational outcomes, reinforcing socio-economic imbalances between regions. The gap in education access leads to limited economic growth and development in marginalized areas.

Cycle of Poverty:

Low-income families, orphans, and children with disabilities are more likely to remain trapped in a cycle of unemployment or underemployment due to their lack of educational qualifications. This affects their long-term earning potential, contributing to continued poverty within these groups and decreasing national productivity overall.

High school fees significantly exacerbate **social inequality** and **hinder social mobility**, particularly for vulnerable groups. Wealthier families can access better educational opportunities, leaving those from economically disadvantaged backgrounds further behind and perpetuating a cycle of poverty across generations. This lack of access to education not only diminishes the chances for upward mobility but also correlates with **increased crime rates** in these communities. When education becomes financially inaccessible—due to exorbitant fees or unauthorized charges in private and government-aided schools—youths are often left idle, making them more susceptible to criminal influences and antisocial behavior. Without structured education and the hope of a better future, these young people are at greater risk of engaging in criminal activities.

6.8 Key Observations from the findings

Widespread Exploitation of the Education Act (2008) by many UPE and USE schools.

The Act does not prevent schools from accepting voluntary donations from parents or others. Schools can collect these donations to handle emergencies or urgent issues that may arise, but these contributions must not be compulsory. In summary, schools under UPE and UPPET cannot impose fees, but they can accept voluntary support if it is offered. Charging fees in UPE and USE schools under the guise of “voluntary contributions” disproportionately affects low-income families, potentially pushing students out of school.

Many UPE and USE schools conceal charges through meals and uniforms to disguise illegal fees.

While these costs are presented as essential services, they often serve as a loophole for schools to circumvent government regulations that prohibit the collection of tuition fees. This practice not only burdens families with additional costs but also undermines the intended goal of providing free and equitable education. It is crucial for such hidden charges to be addressed and for transparency to be enforced to ensure that the objectives of the UPE and USE programs are fully realized.

The findings revealed a growing trend among some schools, particularly those under government programs, to use the term “school dues” instead of “school fees” as a way to bypass regulations and avoid scrutiny for charging illegal fees.

Despite the interchangeable use of these terms, “school fees” and “school dues” hold the same meaning. This deliberate rephrasing is often employed to evade accountability, especially when authorities crack down on unauthorized charges. However, regardless of the terminology used, both terms represent the same financial burden imposed on students and their families, which undermines the government's efforts to provide free and accessible education under the UPE and USE programs.

Variations in school fees charged by the schools:

The fees charged by the selected schools, both government-aided and private, varied significantly. These variations are attributed to several factors, including location, school type, and available resources.

Regional variations in school fees:

Significant variations in school fees exist across the different regions in Uganda. These variations are attributed to factors such as geographic location, the level of urbanization, economic conditions, and access to resources.

School management committees and PTAs play a significant role in justifying fees charged to students:

Many headteachers defended their decision to charge illegal fees, claiming these charges were approved by the School Management Committees (SMC) and Parent-Teacher Associations (PTA). They argued that they are merely implementing the agreements made by these governing bodies. However, this has led to confusion among some headteachers, who are unsure whether to follow the directives of the Ministry of Education or the resolutions of the school management committees.

This disconnect has resulted in a mismatch between the policy requirements set by

the Ministry of Education and the decisions made at the school level. In some cases, government-aided UPE and USE schools have gone as far as operating unauthorized boarding sections without formal approval from the Ministry. Such practices highlight a critical lack of alignment between school governance and national education policies, creating loopholes that allow for the imposition of illegal fees and undermining efforts to provide free and equitable education for all.

Head teachers' confessions reveal a troubling ignorance of policies regarding illegal fees charged in schools

Some headteachers admitted to charging illegal fees, attributing their actions to ignorance of the law. They confessed that they were unaware of the full extent of government regulations prohibiting such fees under the Universal Primary Education (UPE) and Universal Secondary Education (USE) programs. This lack of understanding highlights the need for better communication and enforcement of education policies to ensure that school administrators are fully informed and compliant with national guidelines aimed at providing free education.

Weak Enforcement of School Fees Policy:

The enforcement of the school fees policy in Uganda remains inadequate, allowing many schools to continue charging unauthorized fees despite clear government regulations under the UPE and USE programs. The lack of stringent oversight and consistent monitoring has resulted in widespread non-compliance, with some schools imposing additional costs on parents under various pretexts. Without stronger enforcement mechanisms, the policy's goal of providing free and equitable education for all children is undermined, leaving many vulnerable families burdened with fees they cannot afford.

Most of the UPE and USE schools reported a vacant staff position,

suggesting a potential shortage of qualified personnel that could impact the quality of education and support provided to students.

Mislabeling of Fees as "Requirements:"

A common tactic observed in UPE and USE schools is the mislabeling of fees as "requirements" rather than "school fees", which creates confusion and misleads the public. Schools justify these charges by categorizing them as necessary items such as lunch, breakfast, uniforms, allowances, maintainance or development contributions, even though they effectively function as school fees. This practice allows schools to bypass government regulations that prohibit charging school fees under the UPE and USE programs, thereby imposing illegal fees on parents. Such actions undermine the purpose of free universal education and place an undue financial burden on families, particularly

those from disadvantaged backgrounds.

High school fees disproportionately impact vulnerable groups, leading to irregular attendance, dropouts, limited enrolment, gender and regional disparities, exclusion of students with disabilities, psychosocial stress, and perpetuation of poverty, ultimately widening social inequalities and hindering Uganda's educational achievement goals.

6.9 Conclusion

The high cost of education, whether in government or private schools, disproportionately impacts poor and vulnerable populations. Exaggerated and illegal Fees for uniforms, meals, and school development are pushing children out of school, leading to high dropout rates and preventing Uganda from reaching its education achievement targets such as Increasing the proportion of pupils completing primary education to 90% and raising the net enrolment ratio for secondary education to 50% by 2024/25 as per the National Development Plan III, and transforming the education sector by ensuring universal access to quality education, and promoting inclusive education for vulnerable groups as outlined in the Uganda's Vision 2040, and the NRM Manifesto. High school fees create significant barriers for vulnerable groups like low-income families, orphans, and children with disabilities, affecting not just their access to education but their overall life prospects, contributing to broader social and economic disparities. To improve access to education, policy adjustments are needed to reduce the financial burden on families and ensure that basic education is truly free and accessible to all. Top of Form Bottom of Form

6.10 Policy Recommendations

- i. The Ministry of Education and Sports should regulate and enforce government policies on free education on UPE and USE as well as control fees charged in Private schools.
- ii. To improve the performance of UPE and USE schools, the government should review the capitation grant, ensure timely release of the capitation grant, recruit more teachers to boost the manpower in government schools and amend the Education Act (2008) to remove any loopholes related to voluntary contributions, enforce penalties and increase inspections to ensure compliance with the Act.
- iii. The government should standardize and regulate uniform fees by setting a nationwide price ceiling for uniforms in schools.
- iv. The Ministry of Education should enforce the school fees policy. The policy should establish clear fee structures, regulate fee increases, promote equitable access through financial support, provide flexible payment options, ensure transparent financial reporting, enforce government oversight with penalties for non-

- compliance, and include a grievance mechanism for resolving fee disputes.
- v. Government should come out with a school feeding policy to address the challenges of starvation, irregular attendance and high dropout rates by pupils/students, and financial strain on low-income families.
 - vi. The government should consider reallocating funding from affluent non-USE schools, identified by factors such as high tuition fees, student demographics, advanced infrastructure, strong academic performance, extensive extracurricular programs, affluent locations, private donations, and competitive teacher salaries, to address more urgent educational needs.

CHAPTER SEVEN:

STATE OF EQUAL OPPORTUNITIES IN EDUCATION FOCUSING ON UNIVERSITY MERIT SCHOLARSHIPS

7.0 Background

The Merit Scholarship Program in Uganda was established to recognize academic excellence and support students who demonstrate outstanding academic achievements. The scholarships aim to reduce financial burdens on students and enable deserving individuals to pursue higher education.

Article 21 of the Constitution of the Republic of Uganda states that a person shall not be discriminated on grounds of sex, race, color, ethnic origin, tribe, birth, creed or religion, social or economic standing, political, opinion or disability. According to the universities and other Tertiary Institutions Act 2001, 24 (2b), the role of universities is dissemination and giving opportunities of acquiring higher education to all persons including; persons with disabilities wishing to do so regardless of race, political opinion, color, creed and sex. Section 24 (2c) stresses the need for provision of accessible facilities to the users of public universities.

Historically, the Government of Uganda operated a merit-based scholarship scheme, where scholarships were awarded to the top students in national exams. However, this system often favored students from affluent families who attended prestigious schools., (Mugagga, 2006).

The reliance on national examination performance alone for awarding scholarships faced criticism. Students from low socio-economic backgrounds, particularly in rural areas, often struggled to compete with those from wealthier backgrounds who attended better-resourced schools in urban areas.

Additionally, awarding scholarships predominantly to students from higher socio-economic backgrounds meant that the financial contributions of less wealthy taxpayers indirectly supported the education of the elite, who often held more advantageous societal positions after graduation (Leathwood & Archer, 2004; Mugagga, 2006; Woodhall, 2007). This perpetuated inequality in educational opportunities.

In response to these concerns, the government introduced an Affirmative Action Policy in 2005 through the District Quota System. This system allocates a portion of scholarships to students based on their district of origin. Applicants must reside in and have completed their Uganda Advanced Certificate of Education (UACE) within their home district. The Ministry of Education and Sports (MoES) manages the application and selection process, with selected students' names sent back to their districts for verification.

The NRM Manifesto 2001 outlined the government's commitment to increasing university sponsorship and improving access to higher education. It discussed specific targets and initiatives aimed at expanding educational opportunities, (NRM, 2001). In addition, the

NRM Manifesto 2006 built upon previous educational policies, emphasizing the need for increased funding and sponsorship for university students, targeting a total of 4,000 government-sponsored students, (NRM, 2006).

Accordingly, the government annually reserves 75 percent of the 4,000 available scholarships for the national merit scheme. The remaining 25 percent, equating to 1,000 scholarships, is divided among 896 students under the District Quota System, 40 for talented sports scheme, and 64 for students with special needs (NCHE, 2018; MoES, 2018).

It should be noted that University education serves as a critical enabler for socio-economic transformation by equipping individuals with advanced skills and knowledge that enhance employability and productivity. Graduates often secure higher-paying jobs, leading to increased household incomes and improved living standards. This uplift in economic status contributes to broader societal benefits, including reduced poverty levels and enhanced community development. Furthermore, an educated workforce drives innovation and entrepreneurship, fostering economic growth and sustainability. As such, university education plays a vital role in shaping a more equitable and prosperous society, ultimately contributing to national development.

This Chapter therefore presents the Legal, Policy and Regulatory Framework on Higher Education, examines how the national merit, District Quota System, sports and disability schemes of admitting students to public universities in Uganda on government sponsorship are achieving equity of opportunity and process across the different regions, socio-economic backgrounds among others.

7.1 The Legal, Policy and Regulatory Framework on Higher Education

In Uganda, several international, regional, national, legal and policy frameworks guide equity and fairness in access to higher education. These frameworks focus on inclusivity, affordability and fairness in educational opportunities for all. This subsection therefore presents the legal and policy framework regarding higher education in Uganda.

7.1.1 International Framework

Universal Declaration of Human Rights (UDHR) (1948); Article 26

Article 26 emphasizes the right to education for everyone. It states that higher education should be accessible to all based on merit. This underlines the importance of inclusive policies that ensure equitable access to university education for all individuals, regardless of their background.

International Covenant on Economic Social and Cultural Rights (1966);

Article 13 affirms the right to education and obliges state parties to make higher education accessible to all. This includes measures to eliminate discrimination and to promote equality in educational opportunities.

Convention on Elimination of All Forms of Discrimination Against Women (CEDAW) (1979); Article 10

Article 10 mandates that states take all appropriate measures to eliminate discrimination against women in education. This includes ensuring equal access to university education and eliminating stereotypes that may hinder women's educational advancement. CEDAW promotes initiatives that foster gender equality in higher education, addressing barriers that women face in accessing and completing university education.

Convention of the Rights of the Child (CRC) (1990); Article 28

Article 28 recognizes the right of the child to education and encourages states to make higher education accessible to all children, including those from disadvantaged backgrounds. This provision advocates for the elimination of barriers to accessing university education and emphasizes the importance of inclusive educational environments that accommodate all children's needs.

Convention on the Rights of Person with Disabilities (CRPD) (2006); Article 24

Article 24 highlights the right of persons with disabilities to education, emphasizing the need for inclusive education systems at all levels, including higher education. It calls for states to ensure that individuals with disabilities have equal access to university education and that reasonable accommodations are made to support their learning needs.

UNESCO's Global Education Agenda; This agenda emphasizes the need for education systems that are inclusive and equitable, focusing on marginalized groups and ensuring that no one is left behind in access to quality education.

Sustainable Development Goals (SDGs); The SDGs (mention the specific Goals that relate to education and gender equity) aim to ensure inclusive and equitable quality education. Uganda aligns its educational policies with this goal, focusing on access for all, particularly for vulnerable groups such as girls, persons with disabilities, and those from low-income families.

World Declaration on Higher Education for the Twenty-First Century (1998); The declaration highlights the importance of higher education as a tool for social justice, calling for policies that ensure equitable access to education for all.

7.1.2 Regional Framework

The Protocol to the African Charter on Human and Peoples' Rights on the Rights of women in Africa (Maputo Protocol)

Article 12 mandates states to eliminate all forms of discrimination against women in education and to promote gender equality. This includes ensuring women have equal access to university education and addressing cultural and systemic barriers that may hinder their educational opportunities.

The Protocol to the African Charter on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa (African Disability Protocol)

Article 24 highlights the need for inclusive education systems that support the participation of individuals with disabilities at all educational levels, including higher education. It mandates state parties to take appropriate measures to eliminate barriers and ensure reasonable accommodations are made.

African Union Agenda 2063; This agenda stresses the importance of education in achieving socio-economic development, advocating for policies that promote equitable access to quality education for all, particularly for women and marginalized communities.

East African Community (EAC) Protocol on the Establishment of the East African Community Common Higher Education Area (2013); This protocol promotes the harmonization of higher education standards across member states, facilitating student mobility and ensuring equitable access to education across the region.

Inter-University Council for East Africa (IUCEA); The IUCEA promotes initiatives aimed at increasing access to higher education for marginalized groups, supporting joint programs that enhance educational equity in the region.

7.1.3 National Framework

The Constitution of the republic of Uganda (1995)

- i. Article 30 guarantees every citizen the right to education, emphasizing that the government must ensure access to education at all levels, including higher education.

- ii. Article 21 promotes equality and prohibits discrimination on grounds of gender, ethnicity, or socio-economic status, laying the foundation for equitable access to education.
- iii. The National Objective and Directive Principles of State Policy (NODPSP) Objectives XVIII on education provide that:
 - a) The State shall take appropriate measures to afford every citizen equal opportunity to attain the highest educational standard possible.

The Education Act (2008)

The Act provides a legal framework for promoting equitable access to quality education at all levels, including higher education. It emphasizes the need to provide education to marginalized and disadvantaged groups.

The Education (Universal Primary Education) Act (1997)

This Act aims to provide universal access to primary education, which is foundational for later access to secondary and higher education. By addressing basic education needs, it supports greater equity in subsequent educational levels.

Higher Education Students' Financing Act (2014)

This Act establishes a framework for financial assistance through scholarships and loans, focusing on supporting students from economically disadvantaged backgrounds, thereby promoting equity in access to higher education.

7.1.4 Policy Framework

Uganda Vision 2040

The Vision 2040 is Uganda's policy guiding document on education for the next 13 years. Under its Vision 2040, Uganda desires to have inclusive access to affordable quality education services. This Policy outlines the Country's long term development goals including the expansion of higher education to improve access, quality and affordability. It advocates for equitable access to education as a key component of development.

National Development Plan (NDP III 2020/21 – 2024/25)

The NDP III emphasizes inclusive education as a foundation for socioeconomic transformation. The plan aims at bridging gaps for disadvantaged groups and includes targeted interventions to improve access for women and rural students.

National Higher Education Policy (2008)

The policy encourages universities to implement affirmative action programs to support underrepresented groups.

National Policy on Disability (2023)

This policy emphasizes the inclusion of persons with disabilities in all aspects of education. It calls for the removal of barriers to education, including those at the university level, promoting equitable access.

7.2 University National Merit Scholarships

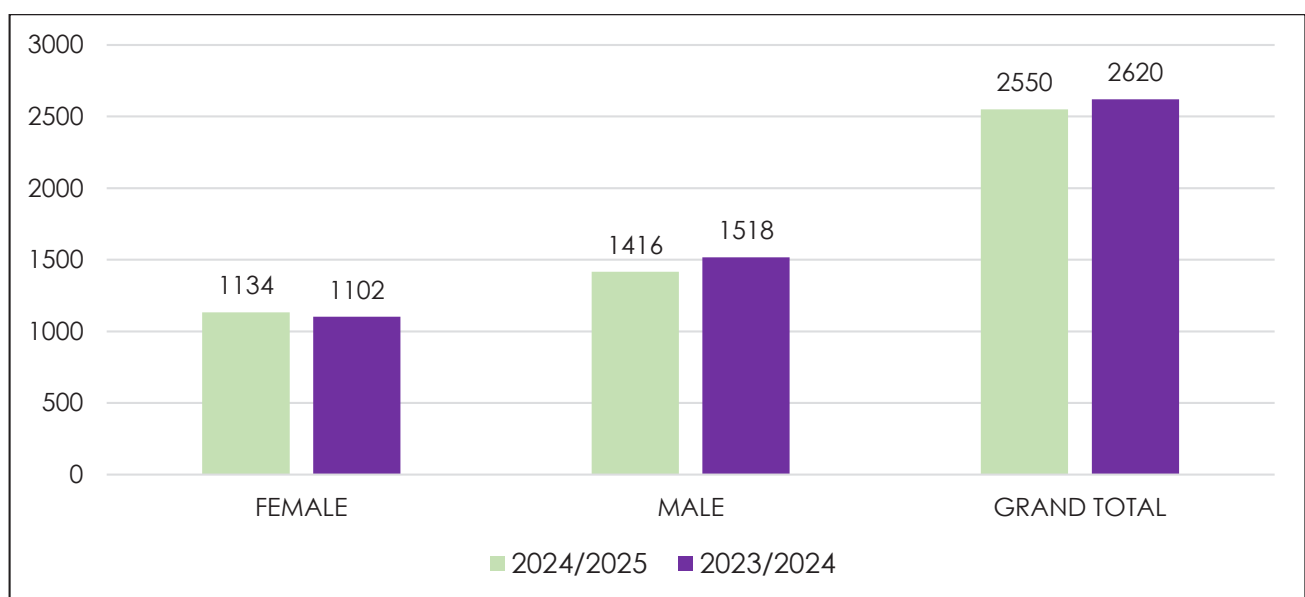
University National Merit Scholarships in Uganda are financial awards allocated to the highest-performing students based on their academic achievements in national UACE. These scholarships aim to recognize and support top students enrolled in various programs across public universities in Uganda.

This sub section presents; beneficiaries of the scholarships by sex, sub region, districts with highest and lowest admissions (2023/2024-2024/2025) and schools admitting the highest number of students on the national merit scholarships for the same.

7.2.1 Admissions of University National Merit scholarships by Sex (2023/2024-2024/2025)

The EOC analysed admissions of students on the University National Merit scholarships by sex for the past two years. Findings are presented in Figure 7.1 below.

Figure 7.1: Distribution of University National Merit scholarships by Sex (2023/2024-2024/2025)



Source: Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

Over the last two years, the government has made significant strides in closing the gender gap in education, as evidenced by the distribution of University National Merit Scholarships, where 56.8% of recipients were male and 43.2% female, totaling 5,170 beneficiaries.

This marks a notable improvement from 1986, when disparities in educational access were pronounced. In 1986, Uganda experienced significant gender disparities in access to university education, influenced by socio-cultural norms, economic challenges, and the political aftermath of civil conflict. Traditional beliefs and cultural norms prioritized boys' education over girls', leading to lower female enrollment rates in higher education institutions, often comprising less than 30% of the total student population. The National Resistance Movement (NRM) government, despite its efforts to promote education post-conflict, struggled to address these disparities effectively (Nansubuga, 2002).

The commitment to addressing gender disparities is commendable and reflects a progressive approach toward achieving equality in educational opportunities. Through interventions, such as Affirmative Action Policies, the government has effectively promoted gender equity in access to higher education scholarships. These efforts have empowered more young women to pursue university education, contributing to a more balanced and inclusive academic landscape, ultimately benefiting society as a whole.

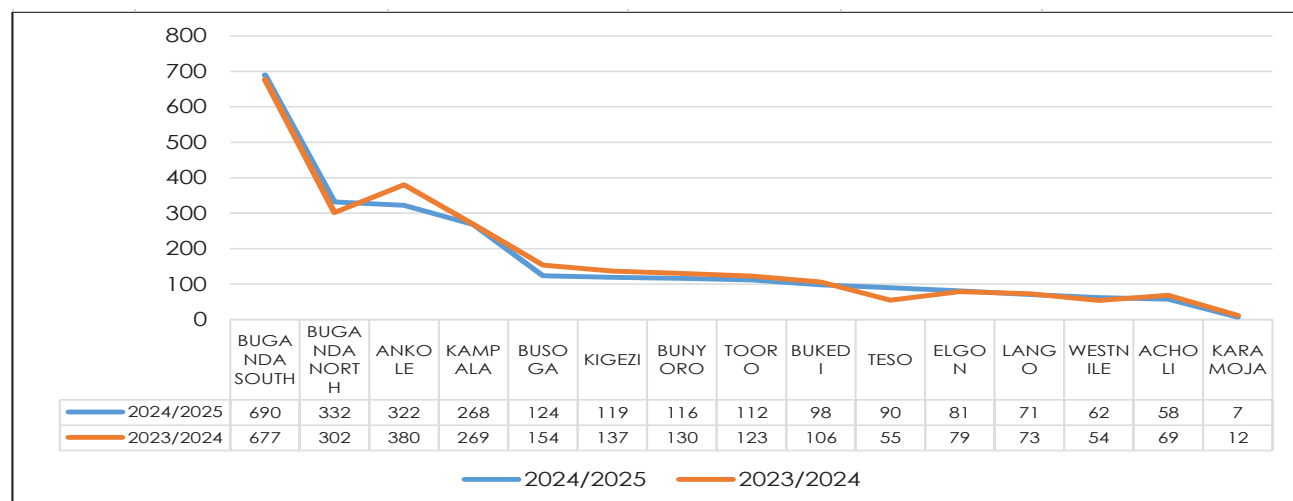
7.2.2 Students admitted under the University National Merit scholarships by Sub region (2023/2024-2024/2025)

The EOC analysed the allocation of scholarships by sub-region, to gain insight into regional differences in access to these scholarships. Understanding these disparities is crucial for identifying areas that require interventions to promote more equitable access to higher education and ensure that talented students from all regions have the opportunity to benefit from them. This subsection therefore presents the distribution of University Merit Scholarships across Uganda's sub-regions.

Table 7.1: Distribution of students admitted under the University National Merit scholarships by sub region (2023/2024-2024/2025)

S/N	SUB REGION	% 2024/2025	2024/2025	% 2023/2024	2023/2024
1	Buganda South	27.1	690	25.8	677
2	Buganda North	13.0	332	11.5	302
3	Ankole	12.6	322	14.5	380
4	Kampala	10.5	268	10.3	269
5	Busoga	4.9	124	5.9	154
6	Kigezi	4.7	119	5.2	137
7	Bunyoro	4.5	116	5.0	130

8	Tooro	4.4	112	4.7	123
9	Bukedi	3.8	98	4.0	106
10	Teso	3.5	90	2.1	55
11	Elgon	3.2	81	3.0	79
12	Lango	2.8	71	2.8	73
13	West Nile	2.4	62	2.1	54
14	Acholi	2.3	58	2.6	69
15	Karamoja	0.3	7	0.5	12
16	Grand Total	100	2550	100.0	2620



Source: Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

Findings in Table 7.1 above reveal disparities and concentration in certain regions in distribution of scholarships, with Buganda South receiving the highest proportion at 27.1% (690 scholarships), followed by Buganda North (13.0%, 332 scholarships), Ankole (12.6%, 322 scholarships) and Kampala (10.5%, 268 scholarships) for FY 2024/2025. The trend was similar for FY 2023/2024 with the four sub regions topping the highest proportion of scholarships. This indicates that the majority of scholarships are awarded to students from Buganda and Ankole sub regions, reflecting a geographic concentration of merit-based awards in the above-mentioned sub regions. Reasons for the above include;

- i. **Population Density:** Buganda and Ankole have larger populations, which means more students are competing for scholarships. This naturally increases the chances of a higher number of scholarships being awarded in these areas.
- ii. **Good performance:** Students in Buganda and Ankole perform well in their Senior Six exams compared to students in the other sub regions hence increasing their chances of accessing the national merit scholarships. For example, at a regional level, the best UACE performing sub regions in 2023 and 2024 were Buganda South, Ankole, Kigezi, Buganda North and

Kampala. The availability of quality educational institutions in these regions provides them with robust support systems, including experienced teachers and well-resourced facilities.

- iii. **Availability of Educational Institutions:** These regions have a variety of well-established schools. This concentration of well-established schools often helps students excel academically, making them strong candidates for merit-based scholarships.
- iv. **Economic Factors:** Majority of families in these regions have better economic conditions, allowing them to invest in their children's education. The focus on quality education leads to better academic performance and, ultimately, more scholarships.

On the other hand, regions such as Karamoja, Acholi, West Nile, Lango, Elgon and Teso notably received a small share of students accessing the scholarships in FY 2024/2025, with Karamoja getting only 0.3% (7 scholarships), Acholi 2.3% (58 scholarships), West Nile 2.4% (62 scholarships), Lango 2.8% (71 scholarships), Elgon 3.2% (81 scholarships) and Teso 3.5% (90 scholarships) for FY 2024/2025.

For Karamoja sub region, the beneficiaries of the University National Merit Scholarships further reduced from 12 students out of 2,620 in FY 2023/2024 to 7 students out of 2,550 in FY 2024/2025.

This shows that students from these regions face greater challenges in accessing merit-based scholarships, due to factors such as:

- i. **Poverty:** Many families in Karamoja and the northern regions live in poverty, which limits their ability to support their children's education. According to a study by the World Bank (2019), families living in poverty often struggle to afford basic educational expenses, which forces children to engage in economic activities to support their households. This reality leads to decreased focus on academics, resulting in lower grades and fewer opportunities for scholarships (Meyer & Houghton, 2020).
- ii. **Inadequate educational Infrastructure (Classrooms, libraries, laboratories, Computers, internet access, Textbooks, instructional materials, and resources for both teachers and students as well as systems in place to ensure student safety, health services, and emergency preparedness):** These regions often suffer from inadequate educational infrastructure, which hampers students' academic performance and reduces their competitiveness for scholarships. A Research by Otim *et al* (2022) found that schools with inadequate infrastructure correlate with lower student performance and achievement.

- iii. **Lower levels of academic performance:** This significantly contributes to the limited number of scholarships awarded in these regions, as many scholarship programs rely heavily on academic merit as a primary criterion.
- iv. **Insecurity:** Karamoja sub-region has experienced various forms of insecurity, including conflicts and displacement, which have disrupted education. A study by the Refugee Law Project (2020) notes that ongoing conflicts and social unrest in the Karamoja region disrupt educational continuity, leading to higher dropout rates, poor performance and hence affecting access to the national merit scholarships.

This uneven distribution reflects existing inequalities in educational opportunities access across the country. Overall, while some regions receive a substantial share of scholarships, others are underrepresented, suggesting that interventions are needed to balance access and support for students across all regions of Uganda.

Furthermore, it should be noted that the Government offers 3,000 scholarships for National Merit University Scholarships; however, over the past two years, close to 400 of these scholarships have remained unclaimed. This shortfall is attributed to several factors, such as: lack of awareness about the scholarship opportunities among potential candidates, a preference among some students for private institutions perceived to offer better educational programs, some students decline the scholarships because they are not satisfied with the courses offered, opting to pay for their own preferred programs among others.

7.2.3 Districts with highest and lowest University Merit Scholarship admissions (2023/2024-2024/2025)

Data was further disaggregated at the district level to ascertain if there are disparities in access to the programme among districts. Table 7.2 below shows district local governments with the lowest and highest number of beneficiaries (2023/2024-2024/2025).

Table 7.2: Districts with the highest and lowest beneficiaries of University National Merit scholarships FYs (2023/2024-2024/2025)

S/N	District	No. Of Beneficiaries FY 2023/2024	District	No. Of Beneficiaries FY 2024/2025
1	Wakiso	430	Wakiso	435
2	Kampala	269	Kampala	268
3	Mukono	89	Mukono	107
4	Masaka	76	Masaka	68
5	Mbarara	73	Mbarara	60
6	Ntungamo	63	Buikwe	48
7	Luweero	53	Ntungamo	43
8	Bushenyi	46	Luweero	41
9	Kasese	45	Mpigi	39
10	Hoima	44	Ibanda	38
11	Ibanda	44	Hoima	37
12	Rukungiri	43	Bushenyi	34
13	Jinja	38	Kabarole	33
14	Buikwe	37	Kisoro	32
15	Lira	37	Mityana	32
16	Sheema	35	Rukungiri	32
17	Masindi	32	Lira	31
18	Gulu	31	Isingiro	30
19	Isingiro	31	Jinja	30
20	Kabale	31	Sheema	30
21	Lwengo	29	Bukedea	29
22	Tororo	29	Kayunga	29
23	Mbale	28	Lwengo	29
24	Mityana	27	Kasese	28
25	Kisoro	26	Mitooma	28
26	Mpigi	26	Tororo	28
27	Iganga	24	Busia	24
28	Kamuli	24	Kyotera	24
29	Mitooma	23	Masindi	24
30	Busia	21	Mbale	24
31	Kabarole	21	Mubende	22
32	Kyotera	21	Butambala	19
33	Sembabule	21	Gulu	19
34	Kalungu	19	Kanungu	18
35	Kanungu	18	Rakai	18
36	Kayunga	18	Soroti	18
37	Kiboga	18	Arua	17
38	Budaka	17	Budaka	17

39	Kakumiro	17	Kabale	17
40	Bugiri	16	Iganga	16
41	Rwampara	16	Kamuli	16
42	Butaleja	15	Kiboga	16
43	Kazo	14	Kagadi	15
44	Mubende	14	Rwampara	15
45	Nakaseke	14	Sironko	15
46	Bukomansimbi	13	Bugiri	14
47	Kyankwazi	13	Kakumiro	14
48	Kyenjojo	13	Buhweju	13
49	Mayuge	13	Kumi	13
50	Rubanda	13	Rubirizi	13
51	Rubirizi	13	Rukiga	13
52	Buhweju	12	Sembabule	13
53	Butambala	12	Kitagwenda	12
54	Kamwenge	12	Lyantonde	12
55	Rakai	12	Mayuge	12
56	Arua	11	Namisindwa	12
57	Kitagwenda	11	Pallisa	12
58	Sironko	11	Kamwenge	11
59	Soroti	11	Kyenjojo	11
60	Agago	10	Nakaseke	11
61	Kiruhura	10	Bukomansimbi	10
62	Kiryandongo	10	Kalungu	10
63	Kitgum	10	Kikuube	10
64	Namutumba	10	Luuka	10
65	Pallisa	10	Gomba	9
66	Kagadi	9	Kazo	9
67	Kasanda	9	Kiruhura	9
68	Bududa	8	Kiryandongo	9
69	Bulambuli	8	Manafwa	9
70	Dokolo	8	Oyam	9
71	Gomba	8	Serere	9
72	Kaliro	8	Adjumani	8
73	Kapchorwa	8	Bududa	8
74	Kibuku	8	Bugweri	8
75	Kikuube	8	Butebo	8
76	Kumi	8	Kitgum	8
77	Kyegegwa	8	Kyankwazi	8
78	Maracha	8	Omoro	8

79	Adjumani	7	Kapchorwa	7
80	Bukedea	7	Kasanda	7
81	Bunyangabu	7	Nakasongola	7
82	Nakasongola	7	Rubanda	7
83	Namayingo	7	Agago	6
84	Nebbi	7	Bundibugyo	6
85	Alebtong	6	Dokolo	6
86	Bulisa	6	Kaliro	6
87	Butebo	6	Katakwi	6
88	Lyantonde	6	Kyegegwa	6
89	Manafwa	6	Lamwo	6
90	Ngora	6	Pader	6
91	Oyam	6	Zombo	6
92	Pakwach	6	Alebtong	5
93	Rukiga	6	Butaleja	5
94	Serere	6	Buyende	5
95	Abim	5	Kaberamaido	5
96	Amuria	5	Kibaale	5
97	Amuru	5	Kole	5
98	Apac	5	Namutumba	5
99	Bugweri	5	Nebbi	5
100	Buyende	5	Yumbe	5
101	Kole	5	Abim	4
102	Namisindwa	5	Amolatar	4
103	Nwoya	5	Bulambuli	4
104	Omoro	5	Bunyangabu	4
105	Yumbe	5	Buvuma	4
106	Bundibugyo	4	Kalangala	4
107	Buvuma	4	Kibuku	4
108	Kalangala	4	Koboko	4
109	Katakwi	4	Kwania	4
110	Kibaale	4	Ngora	4
111	Luuka	4	Otuke	4
112	Amolatar	3	Pakwach	4
113	Bukwo	3	Terego	4
114	Kaberamaido	3	Apac	3
115	Kalaki	3	Maracha	3
116	Koboko	3	Nwoya	3
117	Moyo	3	Amuria	2
118	Ntoroko	3	Amuru	2

119	Kotido	2	Bulisa	2
120	Kwania	2	Kaabong	2
121	Kween	2	Kalaki	2
122	Lamwo	2	Kapelebyong	2
123	Napak	2	Madi-Kolo	2
124	Terego	2	Moyo	2

Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

A total of 6 districts had over 100 students benefiting from the University National Merit Scholarships with Wakiso (865), Kampala (537), Mukono (196), Masaka (144), Mbarara (133) and Ntungamo (106) having the highest number of beneficiaries over the past two years. This large number reflects a combination of factors such as a higher student population, better access to educational resources, and high academic performance within the districts.

On the other hand, majority of the districts with the lowest number of beneficiaries (*less than 5 beneficiaries for the past two years*) were located in the Northern and Eastern regions. These included; Moroto (1), Karenga (1), Obongi (2), Napak (2), Kaboong (2), Madiokollo (3), Kapelebyong (3), Kotido (3), Kween (3), Bukwo (4) and Ntoroko (4) which is located in the mountainous areas of the western region.

Important to note was that for the past two financial years (2023/2024-2024/2025), Amudat, Nabilatuk, and Nakapiripirit district did not register any student beneficiary in the University National Merit Scholarships.

The absence of student beneficiaries from Amudat, Nabilatuk, and Nakapiripirit districts in the University National Merit Scholarships for the past two financial years (2023/2024-2024/2025) is attributed to several critical factors as mentioned by the selected DEOs the EOC team interacted with in these districts:

- i. **Severe Socio-Economic Challenges:** Many families in these districts face extreme poverty, which limits their ability to support their children's education.
- ii. **Inadequate Educational Infrastructure:** Schools in these areas often lack basic facilities and resources, leading to a substandard learning environment. This inadequacy hampers students' ability to perform well academically and compete for scholarships.
- iii. **Limited Access to Quality Education:** Geographic isolation and poor infrastructure makes it difficult for students to access schools that offer quality education. Many

students are forced to attend under-resourced institutions, which negatively impacts their academic performance.

- iv. High Rates of Absenteeism:** Factors such as illness, family responsibilities, and economic pressures lead to high absenteeism rates, further disrupting the learning process and diminishing academic performance.

These findings show vast disparities in scholarship distribution and a lack of equity even at the district level favouring some districts over others. For example, Wakiso, Kampala and Mukono districts have an overwhelmingly larger number of beneficiaries compared to only less than 5 beneficiaries from Moroto, Karenga, Obongi, Napak, Kaboong, Madiokollo, Kapelebyong, Kotido, Kween, Ntoroko and Bukwo districts.

This difference emphasises the need for interventions to address educational inequities, such as improving access to quality education, enhancing support systems, and increasing scholarship opportunities to help students from these districts compete more favourably for national merit scholarships.

7.2.4 Schools with the highest number of students receiving admissions through University National Merit Scholarships (2023/2024 - 2024/2025)

University National Merit Scholarships were designed to reward academic excellence and provide financial support for higher education. However, there's a growing concern that these scholarships disproportionately benefit students from wealthier families, who can afford higher education costs even without financial aid, (Leathwood & Archer, 2004; Mugagga, 2006; Woodhall, 2007).

Therefore, the EOC made an assessment on the schools with the highest number of students receiving admissions through University National Merit Scholarships for the years 2023/2024- 2024/2025. Findings are presented in Table 7.3 below.

Table 7.3: Schools with the highest number of students receiving admissions through University National Merit Scholarships (2023/2024 - 2024/2025)

S/N	Schools	No. of students on Merit scholarships FY 2023/2024	No. of students on Merit scholarships FY 2024/2025	Total No. of students admitted on Merit scholarships for the past two years
1	St Mary's SS Kitende	149	91	240
2	Mengo Secondary School	68	89	157
3	Uganda Martyrs S.S, Namugongo	74	82	156
4	King's College, Budo	60	64	124
5	Gombe Secondary School	36	61	97

S/N	Schools	No. of students on Merit scholarships FY 2023/2024	No. of students on Merit scholarships FY 2024/2025	Total No. of students admitted on Merit scholarships for the past two years
6	St. Andrea Kahwa's Col., Hoima	40	54	94
7	St. Joseph's SS, Naggalama	42	50	92
8	St.Mary's College, Lugazi	58	31	89
9	Seeta High School	30	57	87
10	Our lady of Africa SS Namilyango	44	33	77
11	Ntare School	45	27	72
12	Seeta High School-Mukono	35	33	68
13	Mandela SS, Hoima	39	27	66
14	BP Cyprian Kihangire SS Luzira	24	39	63
15	Maryhill High School	40	22	62
16	Gayaza High School	35	25	60
17	St. Mary's College, Kisubi	26	30	56
18	Mt. St. Mary's, Namagunga	28	28	56
19	Masaka Secondary School	23	32	55
20	Citizen's Secondary School	28	26	54
21	Ndejje Secondary School	25	28	53
22	Immaculate Heart Girls School	24	25	49
23	St. Mark's SS Namagoma	22	25	47
24	Meryland High School	26	21	47
25	Alliance Secondary School	13	30	43
26	Buddo Sec. School	14	29	43
27	Bweranyangi Girls' School	22	21	43
28	St. Gracious SS Lira	22	20	42
29	Kawempe Muslim SS	18	23	41
30	Trinity College, Nabbingo	19	22	41

Source: Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

Findings in Table 7.3 above revealed that majority of the schools with the highest number of students receiving admissions through University National Merit Scholarships programme are schools where wealthier parents take their children with average school fees of UGX. 2,000,000 per term and above. These include; St Mary's SS Kitende, Mengo Secondary School, Budo, Gombe Secondary School St. Joseph's SS, Naggalama Seeta High School, Ntare School, Seeta High School-Mukono among others.

For many families in Uganda, especially those with lower incomes, paying UGX. 2,000,000 per term is very difficult. This cost is a heavy financial burden, and while some families find ways to manage, many still struggle to afford it without extra help.

Therefore, if University National Merit Scholarships predominantly benefit students from wealthier backgrounds, it undermines the principle of rewarding academic excellence irrespective of socio-economic status. Addressing these disparities requires a comprehensive approach, including increasing support for disadvantaged students, ensuring equitable access to educational resources, and revising the scholarship criteria to better reflect true merit and potential rather than existing privileges/ advantages.

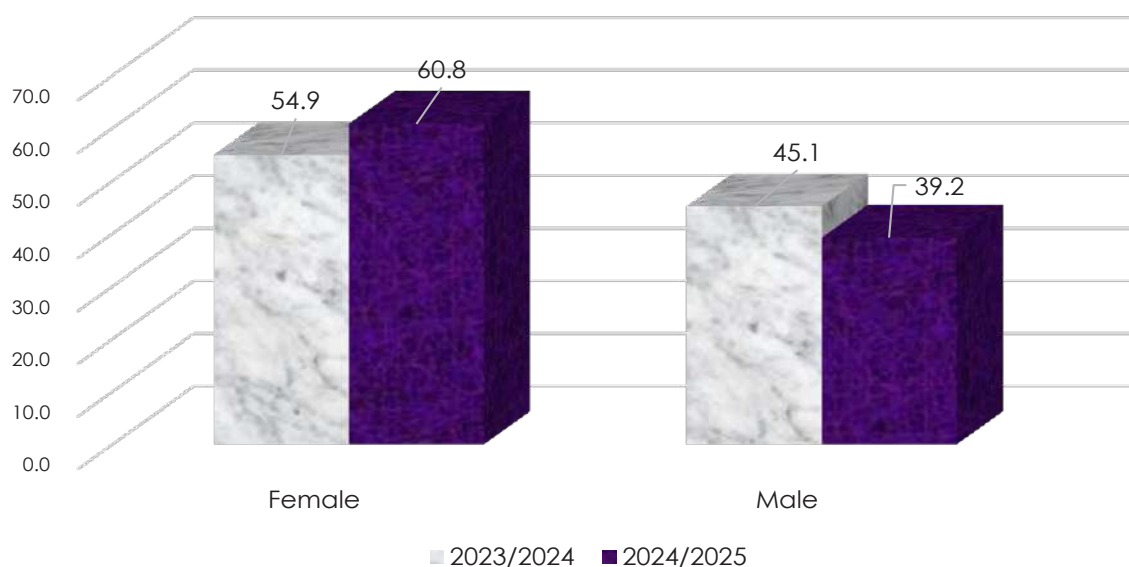
7.3 University Scholarships under the District Quota System

The District Quota System is a programme where the government of Uganda awards scholarships to 11 students from districts that fail to send students to universities on the highly competitive National Merit-based Scholarships System, (PoU, 2019).

7.3.1 University District Quota Admissions by Sex (2023/2024-2024/2025)

The EOC analysed admissions of students on the University District Quota System by sex and this was analyzed for the past two years (2023/2024-2024/2025). Findings are presented in Figure 7.2 below.

Figure 7.2: Distribution of District Quota Admissions by Sex (2023/2024-2024/2025)



FY	Female	Male	Total
2023/2024	503	413	916
2024/2025	540	348	888

Source: Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

Findings in Figure 7.2 above revealed that the number of female beneficiaries increased from 503 in FY 2023/2024 to 540 in FY 2024/2025. This indicates a positive trend toward increased access to scholarships for female students under the District Quota System. On

the other hand, the number of male beneficiaries reduced from 413 in FY 2023/2024 to 348 in FY 2024/2025.

The increase in female scholarship beneficiaries and the decrease in male beneficiaries shows that the District Quota System is making strides towards addressing gender disparities. This shift is part of broader efforts to promote gender equity in higher education by supporting more female students.

However, the drop in male beneficiaries raises concerns about whether the current quota system is achieving a balanced distribution of scholarships. While increasing female representation is important for equity, a sharp decline in male beneficiaries indicates an imbalance that needs to be addressed to ensure fairness for all students.

7.3.2 Beneficiaries of the District Quota System by District (2023/2024-2024/2025)

The District Quota System among other objectives was introduced to enable bright students from underprivileged schools in remote districts to access university education. Table 7.4 below shows the level of access to the District Quota System by district (2023/2024-2024/2025).

Table 7.4: Distribution of beneficiaries of the District Quota system by District (2023/2024-2024/2025)

S/N	District	No. Of Beneficiaries FY 2024/2025	No. Of Beneficiaries FY 2023/2024
1	Wakiso	18	18
2	Kampala	16	14
3	Mukono	11	10
4	Kasese	9	10
5	Lira	9	9
6	Mayuge	9	9
7	Yumbe	9	9
8	Arua	8	9
9	Buikwe	8	9
10	Bundibugyo	8	9
11	Hoima	8	9
12	Iganga	8	8
13	Isingiro	8	8
14	Kakumiro	8	8
15	Kamuli	8	8
16	Kyenjojo	8	8
17	Masaka	8	8
18	Mbale	8	8
19	Mubende	8	8

20	Ntungamo	8	Kamuli	8
21	Rukungiri	8	Kumi	8
22	Serere	8	Kwania	8
23	Tororo	8	Kyenjojo	8
24	Adjumani	7	Mbale	8
25	Bukedea	7	Ntungamo	8
26	Bushenyi	7	Rubirizi	8
27	Busia	7	Sironko	8
28	Buyende	7	Soroti	8
29	Gulu	7	Yumbe	8
30	Kabarole	7	Bugiri	7
31	Kagadi	7	Buhweju	7
32	Kamwenge	7	Busia	7
33	Kasanda	7	Buyende	7
34	Kayunga	7	Gulu	7
35	Kazo	7	Ibanda	7
36	Kikuube	7	Kagadi	7
37	Kiryandongo	7	Kapelebyong	7
38	Koboko	7	Kasanda	7
39	Kumi	7	Kikuube	7
40	Luweero	7	Kiryandongo	7
41	Lwengo	7	Kisoro	7
42	Masindi	7	Kitagwenda	7
43	Mityana	7	Kyegegwa	7
44	Nakaseke	7	Kyotera	7
45	Napak	7	Lira	7
46	Oyam	7	Lwengo	7
47	Pallisa	7	Masindi	7
48	Rakai	7	Mityana	7
49	Rukiga	7	Namutumba	7
50	Sembabule	7	Oyam	7
51	Soroti	7	Pallisa	7
52	Zombo	7	Rakai	7
53	Abim	6	Rukungiri	7
54	Agago	6	Serere	7
55	Alebtong	6	Sheema	7
56	Amolatar	6	Zombo	7
57	Amudat	6	Abim	6
58	Amuria	6	Adjumani	6
59	Amuru	6	Agago	6
60	Budaka	6	Alebtong	6

61	Bududa	6	Amolatar	6
62	Bugiri	6	Amudat	6
63	Bugweri	6	Amuria	6
64	Buhweju	6	Amuru	6
65	Bukomansimbi	6	Apac	6
66	Bukwo	6	Bukedea	6
67	Bulambuli	6	Bukomansimbi	6
68	Bulisa	6	Bukwo	6
69	Bunyangabu	6	Bulambuli	6
70	Butaleja	6	Bulisa	6
71	Buvuma	6	Bundibugyo	6
72	Dokolo	6	Bunyangabu	6
73	Gomba	6	Bushenyi	6
74	Ibanda	6	Butambala	6
75	Jinja	6	Butebo	6
76	Kaabong	6	Buvuma	6
77	Kabale	6	Dokolo	6
78	Kaliro	6	Gomba	6
79	Kalungu	6	Hoima	6
80	Kanungu	6	Kaabong	6
81	Kapchorwa	6	Kabale	6
82	Kapelebyong	6	Kaliro	6
83	Karenga	6	Kalungu	6
84	Kibaale	6	Kanungu	6
85	Kiboga	6	Kapchorwa	6
86	Kibuku	6	Katakwi	6
87	Kiruhura	6	Kazo	6
88	Kisoro	6	Kibaale	6
89	Kitagwenda	6	Kiruhura	6
90	Kitgum	6	Kitgum	6
91	Kole	6	Koboko	6
92	Kotido	6	Kole	6
93	Kwania	6	Kotido	6
94	Kween	6	Kween	6
95	Kyankwazi	6	Kyankwazi	6
96	Kyotera	6	Lamwo	6
97	Lamwo	6	Luuka	6
98	Luuka	6	Lyantonde	6
99	Lyantonde	6	Madi-Kolo	6
100	Maracha	6	Manafwa	6
101	Mbarara	6	Masaka	6

102	Mitooma	6	Mbarara	6
103	Moroto	6	Mitooma	6
104	Moyo	6	Moroto	6
105	Nakapiripirit	6	Moyo	6
106	Nakasongola	6	Mpigi	6
107	Namayingo	6	Nakapiripirit	6
108	Namisindwa	6	Nakaseke	6
109	Namutumba	6	Nakasongola	6
110	Nebbi	6	Namayingo	6
111	Ngora	6	Namisindwa	6
112	Nwoya	6	Napak	6
113	Omoro	6	Nebbi	6
114	Otuke	6	Nwoya	6
115	Pader	6	Omoro	6
116	Pakwach	6	Otuke	6
117	Rubanda	6	Pader	6
118	Rubirizi	6	Pakwach	6
119	Sheema	6	Rubanda	6
120	Sironko	6	Rwampara	6
121	Apac	5	Tororo	6
122	Butambala	5	Kaberamaido	5
123	Kaberamaido	5	Kalaki	5
124	Kalaki	5	Kalangala	5
125	Kalangala	5	Kamwenge	5
126	Katakwi	5	Kiboga	5
127	Kyegegwa	5	Kibuku	5
128	Madi-Okolo	5	Maracha	5
129	Manafwa	5	Nabilatuk	5
130	Mpigi	5	Ngora	5
131	Nabilatuk	5	Ntoroko	5
132	Ntoroko	5	Obongi	5
133	Obongi	5	Rukiga	5
134	Rwampara	5	Terego	5
135	Terego	5	Karenga	4
136	Butebo	4	Budaka	3

The disparity in the number of university national merit scholarship beneficiaries across different districts is attributed to a combination of socio-economic, educational, and infrastructural factors.

Districts with highest number of beneficiaries

- i. **Wakiso, Mukono, Kampala and Kasese:** These districts are more urbanized and better resourced, offering students greater access to quality education, well-trained teachers, and educational materials. The presence of numerous schools, including secondary institutions, enhances competition and prepares students for

academic excellence, leading to higher scholarship applications and successful candidates.

Districts with few beneficiaries

- i. **Districts with less than 5 beneficiaries such as Butebo in FY 2024/25, Budaka and Karenga in FY 2023/24** experience significant challenges, including severe poverty, inadequate educational facilities, among others. The under-resourced schools struggle to provide a conducive learning environment, resulting in lower academic performance among students, which directly impacts their ability to qualify for scholarships.

The District Quota System in Uganda is designed to provide equitable access to higher education across different regions. However, the disparities in scholarship distribution indicate that while some districts receive a balanced number of scholarships, others, especially those in more remote or economically disadvantaged areas, still face challenges. The data highlights the importance of continually evaluating and adjusting the quota system to better meet the needs of all regions and promote greater educational equity.

These factors illustrate how educational inequalities and socio-economic challenges contribute to the differences in scholarship beneficiaries across districts. Addressing these disparities requires targeted interventions, including investment in educational infrastructure, community awareness programs, and support for underprivileged students to enhance their academic performance and scholarship opportunities.

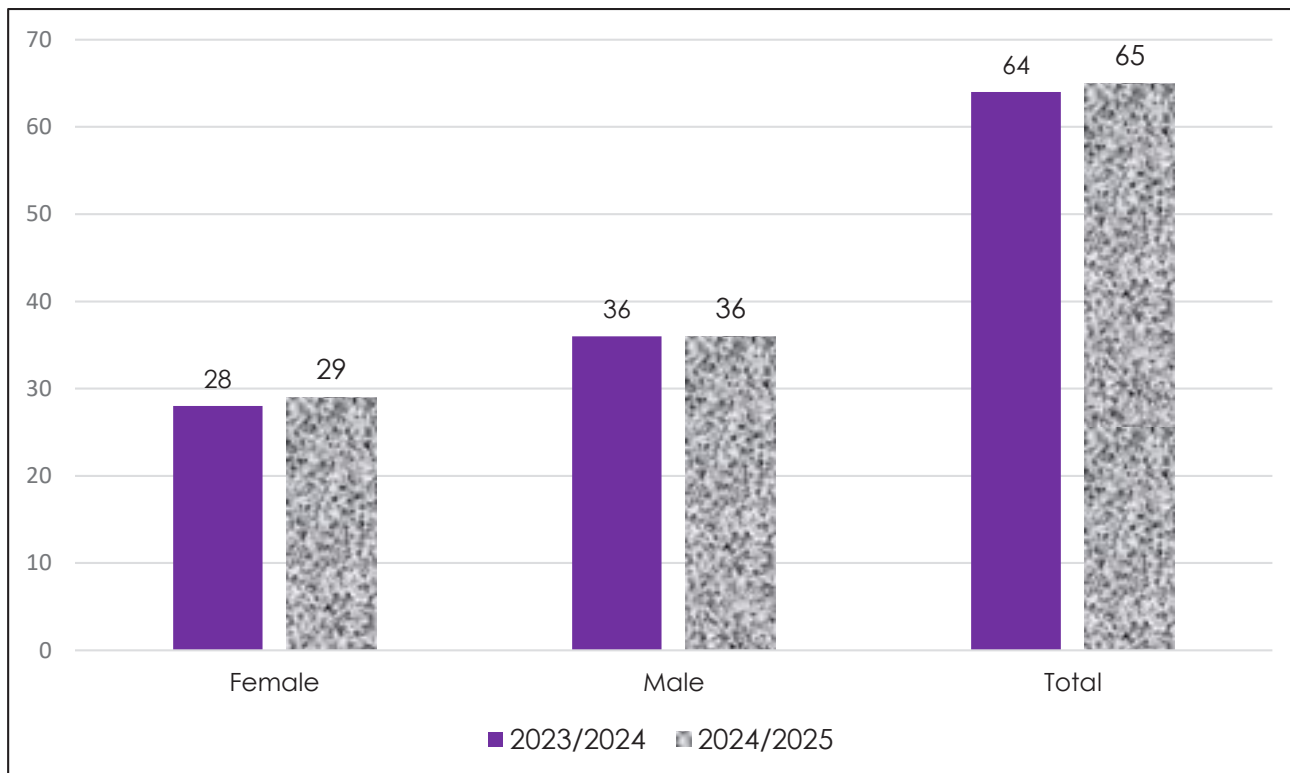
7.4 University Sponsorship under Disability scheme (herein after 'Disability Scheme')

The Disability Scheme is a specialized scholarship program designed to support students with disabilities who demonstrate outstanding academic achievement. This sub section presents; Distribution of beneficiaries of the Disability Scheme by Sex and beneficiaries of the Disability Scheme by district.

7.4.1 Distribution of beneficiaries of the Disability scheme by Sex (2023/2024-2024/2025)

For the academic year 2022, 222 students with disabilities sat for UACE and the number increased to 355 in the year 2023, (UNEB, 2023). The EOC analyzed the number of students that have benefitted from the scheme by sex and findings are presented in Figure 7.3 below.

Figure 7.3: Distribution of beneficiaries of the Disability Scheme by Sex (2023/2024-2024/2025)



Source: Computed by EOC using University National Merit Scholarships Data (2023/2024-2024/2025)

Findings in the figure above reveal that the distribution is relatively balanced, with a small increase in the number of female beneficiaries in FY 2024/2025.

It is important to note that, on average, only 64 students with disabilities benefit from the 4,000 National Merit Scholarships awarded each year. This highlights a significant gap in access to these opportunities for students with disabilities. The total number of beneficiaries (64 in FY 2023/2024 and 65 in FY 2024/2025) is quite small and this highlights that only a very small proportion of students with disabilities are receiving these scholarships.

National development thrives on the inclusive participation of all people in the society. When individuals with disabilities are inadequately represented with regard to access to educational opportunities, their potential contributions to the economy and society are diminished and therefore impacting overall economic growth and development. In addition, educational attainment is closely linked to workforce participation and productivity. If students with disabilities are not adequately supported, this will result in lower employment rates and reduced economic contribution from this group of people.

This situation requires a review of university policies and programs related to scholarships for students with disabilities.

7.4.2 Beneficiaries of the Disability Scheme by District (2023/2024-2024/2025)

Data was further analyzed to ascertain the distribution of beneficiaries by district and findings are presented in Table 7.5 below.

Table 7.5: Distribution of beneficiaries of the Disability Scheme by District (2023/2024-2024/2025)

S/N	District	No. of beneficiaries FY 2023/2024		District	No. of beneficiaries FY 2024/2025
1	Wakiso	6		Wakiso	6
2	Mukono	4		Mukono	5
3	Kampala	4		Mbarara	4
4	Tororo	4		Kampala	3
5	Lira	3		Kamuli	3
6	Isingiro	2		Lira	3
7	Kisoro	2		Jinja	2
8	Kitgum	2		Kabale	2
9	Mitooma	2		Kaliro	2
10	Nakaseke	2		Masaka	2
11	Pader	2		Mbale	2
12	Apac	1		Amuru	1
13	Bududa	1		Bugweri	1
14	Bugiri	1		Buikwe	1
15	Buhweju	1		Bukwo	1
16	Bushenyi	1		Bulisa	1
17	Busia	1		Dokolo	1
18	Butaleja	1		Gomba	1
19	Jinja	1		Ibanda	1
20	Kagadi	1		Kabarole	1
21	Kamuli	1		Kaberamaido	1
22	Kasese	1		Kalungu	1
23	Katakwi	1		Kamwenge	1
24	Kitagwenda	1		Kasese	1
25	Kwania	1		Kayunga	1
26	Kyotera	1		Kibaale	1
27	Luuka	1		Koboko	1
28	Masaka	1		Luuka	1
29	Moroto	1		Luweero	1
30	Moyo	1		Lwengo	1
31	Mubende	1		Maracha	1

S/N	District	No. of beneficiaries FY 2023/2024		District	No. of beneficiaries FY 2024/2025
32	Nakasongola	1		Nakaseke	1
33	Namisindwa	1		Namisindwa	1
34	Oyam	1		Ngora	1
35	Pallisa	1		Ntungamo	1
36	Rakai	1		Oyam	1
37	Rubanda	1		Pallisa	1
38	Rukiga	1		Rubirizi	1
39	Serere	1		Rukiga	1
40	Sheema	1		Rukungiri	1
41	Sironko	1		Soroti	1
42	Terego	1		Tororo	1
43				Apac	1

Source: Computed by EOC using University Disability Scheme Scholarships Data (2023/2024-2024/2025)

Findings in the Table above revealed that;

Wakiso stands out as the district with the highest number of beneficiaries, consistently having 6 beneficiaries in both years even though it has a low proportion of persons with disabilities (7.2%), (UBOS, 2020) while Mukono shows a slight increase from 4 to 5 beneficiaries, indicating a slight increase.

Kampala with a proportion of 6.8% persons with disabilities had 4 beneficiaries in FY 2023/2024 but decreased to 3 in FY 2024/2025, Lira maintains a stable number of 3 beneficiaries across both years while Tororo had 4 beneficiaries in FY 2023/2024 but is only listed with 1 beneficiary in FY 2024/2025.

Notably, many districts with a high population of persons with disabilities are not represented or have minimal representation in the scheme. These include; Namisindwa (26%), Otuke (24.9%), Nwoya (23.6%), Amolatar (22.9%), Buvuma (22.9%) (UBOS, 2020).

The data indicates that while some districts receive a substantial number of beneficiaries in the Disability Scheme, many others, including those with large populations of persons with disabilities, have limited or no representation. This suggests a need for reassessment of the distribution strategy to ensure a more inclusive and equitable allocation of beneficiaries across all districts.

7.5 University Sponsorship under Talented Persons Sports Scheme

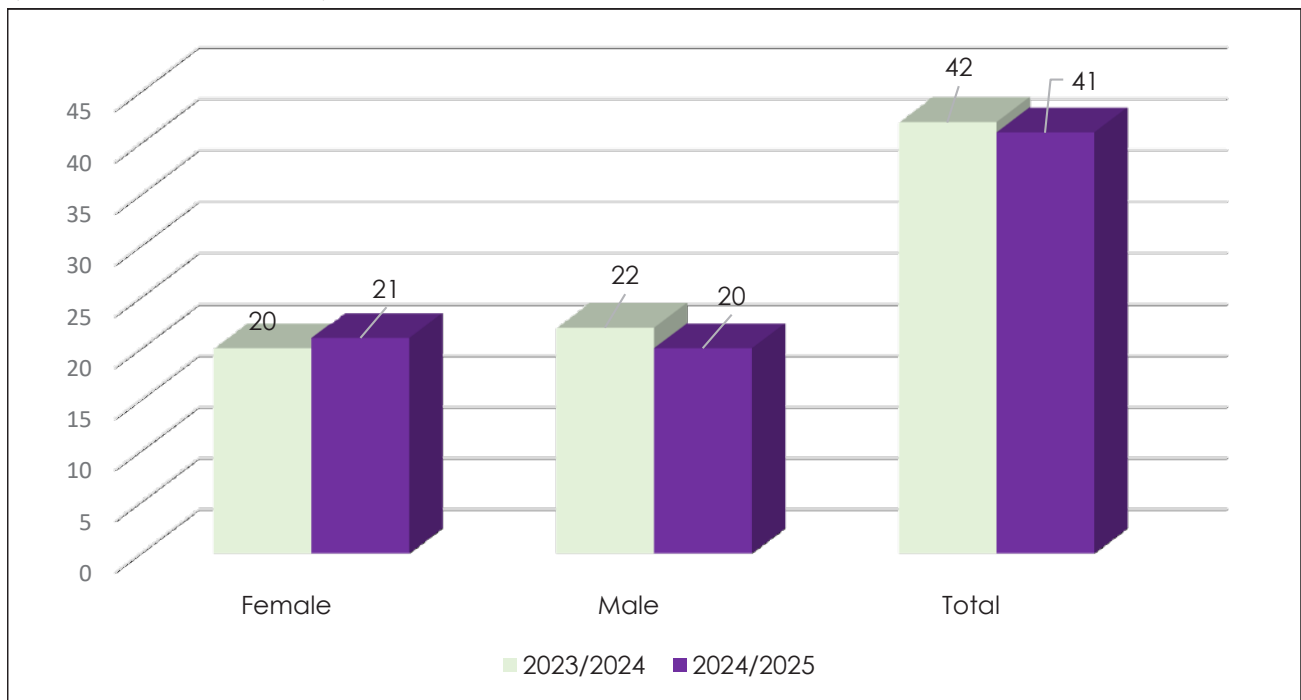
The University Talented Persons Sports Scheme in Uganda is a program aimed at

supporting students who excel in sports while pursuing higher education at the university level. The scheme is designed to provide opportunities for sports persons to continue their education while developing their sporting careers.

7.5.1 Distribution of Talented Persons Sports Scheme by sex (2023/2024-2024/2025)

The EOC analyzed the number of students that have benefitted from the Talented Sports Persons Scheme by sex and findings are presented below.

Figure 7.4: Distribution of beneficiaries of the Talented Sports Persons Scheme by sex (2023/2024-2024/2025)



Source: Computed by EOC using University Talented Sports Persons Scholarships Data (2023/2024-2024/2025)

Findings in the Figure above indicate that the scheme is successfully advancing gender equity, creating more opportunities for female while still supporting the male. This balanced approach helps to ensure that all talented individuals have a fair chance to benefit from the program.

This highlights the government's commitment to gender equity in the University National Merit Scholarships for Talented Persons Sports Scheme. The EOC commends the government for its dedication to providing equitable opportunities within the program.

However, despite the gender balance in the number of beneficiaries, the beneficiaries under the Talented Person's Sports Scheme is notably low compared to the broader beneficiaries of the 4000 National Merit Scholarships awarded annually. This highlights that while the scheme is making strides in gender equity, it serves a relatively small proportion of the total scholarship allocation.

Therefore, the EOC encourages further consideration of expanding the scope of the Talented Person's Sports Scheme. Increasing the number of beneficiaries would help ensure that more talented sports men and women can benefit from the support available, aligning more closely with the broader national scholarship programs.

7.5.3 Distribution of beneficiaries of the Talented Persons Sports Scheme by District

This subsection provides an overview of the distribution of beneficiaries enrolled in the Talented Persons Sports Scheme across various districts in Uganda for the financial years 2023/24 and 2024/25. By analyzing this distribution, we can identify areas with higher concentrations of beneficiaries, as well as those that may be underserved.

Table 7.6: Distribution of beneficiaries of the Talented person's sports scheme by District (2023/2024-2024/2025)

District	No. of beneficiaries for FY 2023/24		District	Number of beneficiaries FY 2024/25
Bushenyi	10		Kampala	8
Butambala	6		Wakiso	8
Hoima	4		Mbarara	4
Isingiro	2		Kanungu	3
Kaberamaido	2		Ntungamo	3
Kampala	1		Iganga	2
Kanungu	1		Sheema	2
Kapchorwa	1		Abim	1
Kasese	1		Bushenyi	1
Kyotera	1		Busia	1
Masaka	1		Butambala	1
Mbarara	1		Gulu	1
Mityana	1		Kabale	1
Moyo	1		Kazo	1
Mubende	1		Luweero	1
Mukono	1		Mityana	1
Namayingo	1		Omoro	1
Ntungamo	1		Rukungiri	1
Pakwach	1			
Rukungiri	1			
Sheema	1			
Tororo	1			
Wakiso	1			
GRAND TOTAL	42			41

Source: Computed by EOC using University Talented Sports Persons Scholarships Data (2023/2024-2024/2025)

The data in Table 7.6 reveals significant disparities in the distribution of beneficiaries from the Talented Persons Sports Scheme across various districts in Uganda, indicating that many student beneficiaries in various districts across the country are missing out on opportunities.

With a total of only 42 beneficiaries in FY 2023/24 and slightly declining to 41 in FY 2024/25, the concentration of support is primarily in a few districts like Kampala, and Wakiso for FY 2024/25 while many districts, especially those with only one or two beneficiaries or none, are largely underrepresented.

This uneven distribution suggests that numerous talented students across Uganda are not receiving the support they need, emphasizing a critical need for targeted outreach and equitable resource allocation to ensure that all districts can foster and benefit from their local sporting talent.

7.6 Key Observations

- i. A key observation in the scholarship analysis was that while persons with disabilities and sports persons benefit from designated scholarship quotas, other minority groups did not have any representation. This disparity highlights an important aspect of ensuring inclusivity of all minority groups in allocation of these scholarships.
- ii. The beneficiaries under the Talented Persons Sports Scheme and Disabilities Scheme were notably low compared to the broader beneficiaries of the 4000 Scholarships awarded annually. This underrepresentation limits the ability of these individuals to pursue their academic and professional aspirations, impacting their long-term socio-economic outcomes.
- iii. The distribution of University National Merit Scholarships mainly favors students from schools that charge high fees, which highlights a significant inequity in the educational system. Schools with substantial financial resources tend to produce students who excel academically, allowing their graduates to compete effectively for these scholarships. Conversely, students from low-income backgrounds who attend underfunded schools are often at a disadvantage. This situation creates a cycle of inequality where wealthier schools continue to send their graduates to higher education, while poorer students remain marginalized.
- iv. There were disparities and concentration in certain regions in distribution of scholarships, with Buganda South receiving the highest proportion followed by Buganda North, Ankole and Kampala sub regions.
- v. Regions such as Karamoja, Acholi, West Nile, Lango, Elgon and Teso notably received a small share of students accessing the scholarships in FY 2024/2025, with Karamoja getting only 0.3% (7 scholarships), Acholi 2.3% (58 scholarships), West Nile

2.4% (62 scholarships), Lango 2.8% (71 scholarships), Elgon 3.2% (81 scholarships) and Teso 3.5% (90 scholarships) for FY 2024/2025.

- vi. For Karamoja sub region, the beneficiaries of the University National Merit Scholarships further reduced from 12 students out of 2,620 in FY 2023/2024 to 7 students out of 2,550 in FY 2024/2025.
- vii. It was observed that students, lacked adequate information about available scholarship opportunities and how to apply for the scholarships especially under the District Quota System, Disability Scheme and Talented Sports Persons Scheme. This information gap leads to missed chances for financial assistance, further entrenching educational inequities and hindering academic advancement.

7.7 Implications of the findings

Regional disparities in access to national merit scholarships impacts regional development, as communities with lower educational attainment struggle with economic and social development. In addition, regions with fewer beneficiaries face challenges in developing a skilled workforce, impacting local economic growth and innovation.

The significant disparity in scholarship distribution exacerbates existing educational inequalities between regions and hence fewer opportunities to pursue higher education for students in less represented regions thereby widening the gap in educational attainment. This worsens regional disparities in educational outcomes, affecting long-term regional socioeconomic development.

Fewer students with disabilities are benefiting from the financial support, which impacts their ability to pursue higher education and achieve academic and career goals. If students with disabilities are not adequately supported, it will contribute to a widening educational gap between disabled and non-disabled students, further entrenching existing inequalities.

Bright students from impoverished regions miss out on valuable opportunities due to lack of access to scholarships, potentially leading to reduced access to higher education for students who might otherwise excel as well as limiting their academic and career prospects.

7.7 Recommendations

- i. The Ministry of Education and Sports (MoES) should put in place interventions to address educational inequities, such as improving access to quality education, enhancing support systems, and increasing scholarship opportunities to help

- students from underrepresented areas/districts such as northern and eastern regions to compete more effectively for national merit scholarships.
- ii. Affirmative Action Policies should be put in place; for example, by providing scholarships and financial aid to support UACE students from economically disadvantaged backgrounds, ensuring that financial barriers do not impede their access to education.
 - iii. MoES should further consider expanding the scope of the Talented Person's Sports Scheme and the Disability Scheme. Increasing the number of beneficiaries would help ensure that more talented sports men and women, persons with disabilities benefit from the support available, aligning more closely with the broader national scholarship programs as well as the principals of equity.
 - iv. The MoES should introduce a needs-based component in the scholarship criteria. This would consider the financial background of applicants alongside their academic achievements, ensuring that students from lower-income families have a fair chance of receiving scholarships.
 - v. The MoES together with Public University Joint Admissions Board (PUJAB) should increase the number of beneficiaries on the District Quota System to ensure a fairer representation from various regions/ districts, particularly those with less access to high-quality education. Allocate a bigger portion of scholarships specifically for students from underrepresented or disadvantaged regions.
 - vi. The MoES, in collaboration with educational institutions and community organizations, should develop a comprehensive awareness campaign to disseminate information about scholarship opportunities under the District Quota System, Disability Scheme and Talented Persons Sports Scheme. This campaign should utilize various platforms, including social media, local radio, and community workshops, to reach students especially those in remote areas. Additionally, establishing dedicated scholarship resource centers within schools can provide personalized guidance and support to students in navigating application processes, ensuring that no deserving candidate is left uninformed.

CHAPTER EIGHT

STATE OF EQUAL OPPORTUNITIES IN ACCESS TO ELECTRICITY AND SOLAR ENERGY



8.0 Introduction

This chapter presents an over view of the legal and policy framework regulating electricity distribution and equitable access. It also examines the implementation status of the rural electrification program, discusses the level of access to solar energy, identifies the challenges or existing barriers in enhancing access to electrification and makes key observation and recommendations.

8.1 Overview of the electricity energy

Uganda is rich in renewable energy resources, including hydropower, biomass, solar energy, geothermal, peat, and wind. The country's physical energy resource potential includes an estimated 2,000MW of hydroelectric power, 450MW of geothermal energy, 1,650MW of biomass cogeneration (often at sugar manufacturing plants), an average of 5.1kWh/m² /day of solar energy, and about 250 million tons of peat (800MW).

Over the years, the government has implemented various policies and programs to boost electrification rates. According to the Uganda National Household Survey Report 2019/20, national access to electricity stood at 57%, with 19% through grid access and 38% via off-grid solar technologies including mini-grids, stand-alone solar systems, and solar home kits.

In a bid to increase access to electricity, Uganda implemented a comprehensive Power Sector Restructuring and Privatisation Strategy in the late 1990s and early 2000s, under which it unbundled the vertically integrated Uganda Electricity Board(UEB) into three State-owned companies that undertake generation, transmission and distribution of electricity to improve efficiency in the management of power. These companies include;

- a) The Uganda Electricity Generation Company Limited (UEGCL), established in 2001, is the state-owned entity responsible for managing generation activities formerly handled by the now defunct Uganda Electricity Board (UEB). As of June 2023, the total installed electricity generation capacity was 2,047MW and this is still far below the intended target of 3500MW in the NDPIII. This capacity is composed of various sources: Large Hydropower contributes 1,196 MW (70.3%), Small hydropower adds 203.25 MW (11.9%), Bagas from co-generation plants accounts for 7.9%, Thermal power (HFO and Diesel) represents 5.9%, Solar plants contribute 3.8%, and Hybrids (Hydro, Solar, Diesel) make up 0.1%. Some of the key power station include; Nalubaale and Kiira Power Stations which generate over 380MW, Karuma Hydropower Project generating 600MW, Isimba Hydropower Project (183MW), Muzizi HPP (44.7MW), Namanve Thermal Power Plant (50MW),

Kikagati Hydropower Plant(14MW) and Nyagak III HPP (6.6MW).²⁵

- b) The Uganda Electricity Transmission Company Limited (UETCL) is the State-owned body incorporated in 2001 to take over the transmission and system operation activities of the defunct UEB. The UETCL owns and operates all transmission infrastructure in the country above 33 kv. Current transmission network coverage has increased to 4,518.7 km in FY 2023/24 from 2,354km in FY2017/18. Despite this growth, several key load centers and markets remain unconnected, which limits the potential for exploiting market opportunities. Some of the Power Transmission projects under implementation include; Opuyo-Moroto 132kV, Electricity Transmission Line Project, 132kV Mutundwe-Entebbe Transmission Line and Associated Substations Project (0), Gulu-Agago 132kV Transmission Line and Associated Substations Project and 132kV Mirama-Kabale transmission line. All these are aiming at increasing transmission and accessibility.
- c) The **Uganda Electricity Distribution Company Limited (UEDCL)** is the State-owned Body Incorporated in 2001 to take over the distribution activities of the old UEB. It owns all grid-connected distribution infrastructure rated 33 kV and below. Currently, electricity distribution in Uganda is undertaken by Eight companies which include: UMEME Limited, UEDCL, Pader-Abim Community Multi-Purpose Electric Cooperative Society (PACMECS), Bundibugyo Energy Coop.Society(BECS), Kyegegwa Rural Electricity Cooperative Society KRECS, and Kilembe Infrastructure Ltd (KIL). Off-grid power distributors include West Nile Rural Electrification Company WENRECO and Kalangala Infrastructure Services (KIS). UMEME Limited is the largest operator on the National Grid, followed by UEDCL. The total distribution network length increased from 59,021 in June 2022 to 62,633km by June 2023.

Although government has made efforts to increase accessibility to electricity across the country, the question of affordability, reliability²⁶, regional coverage, sustainability and accessibility are still of great concern to the nation. Thus, the EOC assessed the status of connectivity to grid and off grid electricity sub regional analysis and implementation of rural electrification programme.

8.2 Legal and policy Regulatory Framework

The following laws, policies and legislations guide the implementation of the Programme interventions: citation

- i. **The Electricity Amendment Act (EAA) (2022)**, which provides a framework for regulating the generation, transmission, distribution, sale, export and import of

²⁵ Ministry of Energy and Mineral Development Annual Report, July 2022-June 2023.)

²⁶ EOC Annual Report on the state of Equal opportunities in Uganda 2018 and UBOS Report 2022

electrical energy in Uganda. The EAA reverts that management of the Rural Electrification Fund (REF) to the Ministry of Energy and Mineral Development.

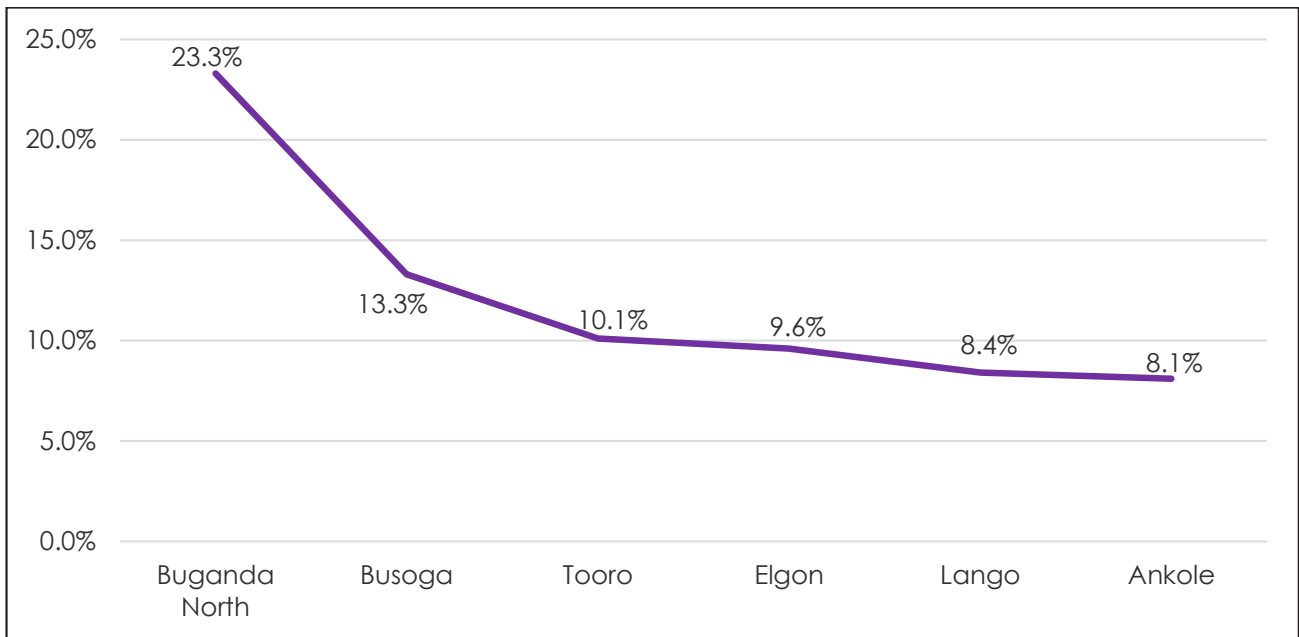
- ii. **Energy Policy (2023)**, whose goal is to meet the energy needs of the Ugandan population for social and economic development in an environmentally sustainable manner.
- iii. **The National Electrification Strategy (2022)** that aims at 'sustainably and rapidly increasing national electrification access to achieve GoU's National Electrification targets by 2030.
- iv. **The National Generation Strategy** is focused at increasing the generation capacity to 5000MW by 2050.
- v. **The Atomic Energy Act (2008)** that regulates the peaceful application of ionizing radiation in Uganda.
- vi. **The Biofuels Act (2020)** that provides a comprehensive legal framework for producing, processing, transporting and blending biofuels with fossil fuels.
- vii. **Atomic Energy Regulations, (2012)**: This aims at specifying the minimum requirements for the protection of individuals, society and environment from the dangers resulting from ionising radiation
- viii. **Electricity Connections Policy 2018** that seeks to achieve a 60% level of access to electricity by 2027.

8.3 The Status of Access to Electricity Energy in Uganda

Over the years the rate of access to electricity has been increasing and this is evidenced by the increasing number of customers connected to grid. For instance the number of customers connected to grid increased by 3.2%²⁷ from 2,107,906 customers in 2023 to 2,177,268 customers in 2024 (ERA 2024). This is illustrated in the figure below;

27 Electricity Regulatory Authority 2024 Available at ERA website

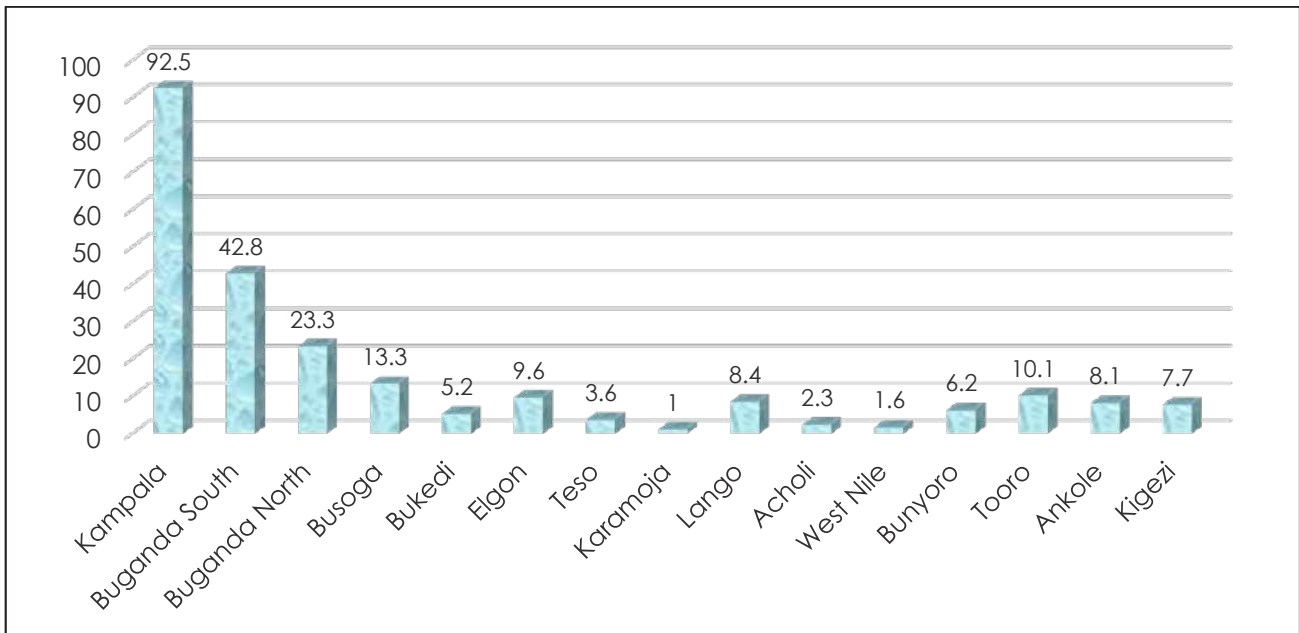
Figure 8.1 Number of customers connected to the Grid



8.3 Sub Regional analysis on Access to Grid Electricity in Uganda

Enhancing sub-regional distribution of grid electricity can indeed address numerous challenges faced by vulnerable groups and contribute significantly to socio-economic development through employment creation, industrialization and economic diversification, Infrastructure development and Improved service delivery. The EOC conducted an assessment on sub-regional utilisation of access to grid electricity in Uganda and the findings are presented as below;

Figure 8.2 Percentage utilization of Grid Electricity for lighting at sub regional level



Source: computed by EOC using UNHS data set 2019/20

The findings from the figure above reveal significant disparities in access to grid electricity for lighting across different sub region. Karamoja sub-region had the least percentage of households at 1% with regard to access to grid electricity for lighting, followed by West Nile sub region with 1.6% and Acholi sub-region at 2.3%. On the other hand, Kampala had the highest at 92.5% followed by Buganda south 42.8%. The reliance on non-grid lighting sources can be costly over time to the vulnerable groups since it needs to be regularly purchased which adds to household expenses. Additionally, areas with low grid electricity access face broader developmental challenges, including limited infrastructure and reduced access to modern amenities, which can perpetuate cycles of poverty.

Additionally, there is wide variation in the distribution of households that use source of energy for lighting across rural and urban majority of the households in urban areas used electricity (46%) as the main source of energy for lighting as compared to their counterparts in rural areas that used kerosene (22%)²⁸. Without reliable access to modern power, households in rural areas are left to utilise other sources which include solar lanterns, rechargeable flashlights and solar home systems, but also unclean lighting sources such as kerosene lamps and candles which are extremely harmful and may impact on the livelihood and survival of the vulnerable and marginalized group.

8.4 Implementation status of Rural electrification programme

Over the years the Government of Uganda has focused on Rural Electrification (RE) as a strategy to enhance economic growth as well as promote balanced and inclusive development across all regions. The major goal for rural electrification is to ensure rural communities have increased access to electricity to significantly impact economic development, job creation, and quality of life in rural areas. Equitable implementation of the Rural Electrification Programme is crucial to ensure that all communities, particularly those in underserved or remote areas, benefit from access to electricity. Thus, the EOC conducted an assessment to ascertain the level at which the programme is equitably implemented in all the sub-regions in the country and the findings are presented in the table below;

Table 8.1 Access to Grid Electricity via Rural electrification program by sub region and Households

Sub Regions	Household connected	Total No. of Household (UBOS 2024)	% Household connected
Acholi	21,218	459,661	4.6%
Ankole	87,500	874,188	10.0%
Bukedi	32,835	501,845	6.5%
Bunyoro	44,817	652,202	6.9%
Busoga	91,289	986,062	9.3%

28 Uganda National service delivery Report 2021 Chapter Seven

Elgon	44,710	541,432	8.3%
Kampala	335,416	543,633	61.7%
Karamoja	3,295	298,110	1.1%
Kigezi	30,695	408,480	7.5%
Lango	21,717	583,547	3.7%
Teso	18,760	488,967	3.8%
Tooro	59,104	771,625	7.7%
West Nile	7,160	754,479	0.9%
Buganda North	244,604	1,142,867	21.4%
Buganda south	640,040	1,838,021	34.8%
Total	1,683,160	10,845,119	15.5%

Source data: computed using data from Ministry of Energy 2023 and UBOS census data 2024

The data from the table above indicates that on average 15.5% of households connected to grid electricity via rural electrification. The assessment was based on households connected to the national grid under the Rural Electrification Program and the findings revealed that West Nile sub-region had the least numbers of households (0.9%) connected to national grid followed by Karamoja sub-region at 1.1%, Lango sub-region at 3.7%, and Teso sub region at 3.8% compared to the sub-regions of Buganda south at 34.8% and Kampala at 61.7%.

The Rural Electricity Program requires that during implementation process, there is need to ensure that all sub-county headquarters within the district are connected. As a result, EOC also assessed the number of sub-county headquarters that have been connect to the grid to attain coverage and the findings are presented in the table below.

Table 8.2 Number of Sub-counties connected to the Rural Electricity Programme

Sub Region	No. of Sub Counties / Town Councils Covered	% of sub counties covered	No. of Sub Counties / Town Councils Not Covered	% of sub counties not covered	Total sub counties
West Nile	67	45%	81	55%	148
Elgon	169	77%	50	23%	219
Acholi	90	64%	50	36%	140
Lango	76	64%	43	36%	119
Karamoja	57	50%	56	50%	113
Teso	91	70%	39	30%	130
Bukedi	106	69%	48	31%	154
Kigezi	86	82%	19	18%	105
Ankole	175	88%	23	12%	198
Bunyoro	97	72%	38	28%	135

Tooro	146	76%	46	24%	192
Busoga	121	78%	35	22%	156
Buganda South	133	78%	38	22%	171
Buganda North	146	78%	39	21%	185
Total	1560		605		2165

Source; computed by EOC using dataset from Ministry of energy and administrative data from Ministry of Local Government 2022

The 14 sub-regions presented in the Table 2 above are constituted by a total of 2165 sub-counties headquarters out of which 1560 headquarters are connected to the national grid translating into a coverage of 72%. Ankole and Kigezi sub regions had the highest numbers of sub-counties connected to grid electricity via the rural electrification programme at 88% and 82% respectively against the sub-region of West Nile with lowest number of sub-counties at 45%.

Important to note was that during assessments, it was observed that Buvuma and Terego Districts had no sub-counties connected to the national grid. In the KII, the respondent noted that:

“Buvuma District remains completely disconnected from the national electricity grid, despite promises to extend underground cables underwater for power supply. Unfortunately, no concrete actions have been taken to fulfil this commitment. As a result, residents primarily rely on solar energy for lighting. However, solar power is often unreliable, especially during the rainy season, when the batteries struggle to hold a charge for more than three days”.

Additionally, in some districts where electrification has been done it was noted that their sub-counties have power lines but have not been powered to the national grid. A case in point was in Zombo District where sub-counties likes Akaa, Athuma, Jank-okoro, Pade, Padea Town council had power lines which were not powered to the national grid. It should be noted that although most sub-counties in the different districts already have electrical lines established by the government, connections to the national grid are still pending. This lack of connectivity exacerbates regional inequalities and hinders balanced development.

For Amudat the KII reported that out of the nine sub-counties only three sub-counties had accesses to electricity. That is, Amudat town council at about 5% coverage, Loro Subcounty at about 2% coverage and Amudat subcounty at about 1% coverage are

connected to electricity under the Rural Electrification program. Sub-counties such as Abiyep, Achorichor, Kongork, Katabok, Losidok, Karita and Lokales are not connected. The implication of limited access to electricity are social, economic, and they include;

- i. **Economic Inequality:** Regions with limited access to grid electricity, such as West Nile (0.9%) and Karamoja (1.1%), Acholi and Lango may experience slower economic growth compared to highly connected regions like Buganda South (34.8%) and Kampala (61.7%).
- ii. **Business and Investment:** The lack of reliable electricity could hinder the growth of local businesses, which often rely on electricity for operations, production, and limited value addition. Furthermore, potential investors may be reluctant to invest in areas with no electricity, limiting job creation and development opportunities.
- iii. **Impact on Social Services:** Areas with low electricity access may also struggle to provide quality education, healthcare, and other essential services that depend on electricity, exacerbating regional inequalities in social development.
- iv. **Limited collection local Revenues at local Government;** Since energy is a crucial factor of production, areas without electricity experience restricted production and business activity, resulting in lower revenues.

8.5 Cost of access to electricity

The Electricity Regulatory Authority (ERA) is responsible for setting electricity tariffs in Uganda. It has overall authority to determine the final prices in accordance with the Electricity (Application for Permits, License and Tariff Review Regulations, 2007), as well as the principles of tariff calculation and the terms of supply established for licensees in the Electricity Supply Industry.

Given that only 47.1% of the Ugandan population has access to electricity, it is not surprising that affordability has become a significant concern today. The Committee on Economic Social and Cultural Rights (CESCR) established a number of indicator as measures of access to electricity among which is affordability.²⁹ Other scholars also urged that availability and affordability of electricity are urgent issues of concern for Ugandans today if the country is to enjoy social and economic rights. Thus the EOC undertook the assessment on the cost of the electricity.

During the assessment respondents revealed that cost to electricity takes on various burden like high connection costs, wiring costs and the high unit cost of the electricity itself.

²⁹ Impact of High Electricity Tariffs on Uganda's Economic and Social rights 2022

High electricity connection costs for rural communities. Respondents reported that the initial connection fees is too high and they cannot afford since they have to pay for inspection fees which is 41,300/= and later for poles services. The EOC ascertained the connection fees from the various service providers and the charges are presented in the table below;

Table 8.3: Connection costs across service territories

S/N	Service provider	Connection fees	
		No pole	One Pole
1	UEDCL	30,000 /=(Government funded)	2,790,000/=
2	UMEME	667,121/=	2,664,073/=
3	WENRECO	815,000/=	2,904,484/=

The respondents indicated that the cost for pole installation is excessively high, requiring more than UGX 2,500,000 to connect homes to the grid. As a result, some households remain unconnected to the national grid. During the focus group discussions, additional complaints were raised about delays in connecting those who have paid for government-funded programs. *A female respondent in Mblae district expressed frustration, wondering if poor individuals will ever receive anything for free, as they often end up paying bribes to engineers to expedite the process.*

Moreover, the cost is prohibitively high for the vulnerable population, who earn meagre wages and must prioritize essential needs such as education, food, healthcare, and water. As a result, many remain unconnected to the electricity grid.

High Electricity Costs per unit: During the assessment, the majority of respondents (65%) indicated that the cost per unit of electricity is too high, which restricts its usage. They reported paying UGX 1,000 per unit consumed, which is particularly burdensome for those in rural communities.

To understand the costing of electricity, the EOC ascertained the cost prices from website of ERA who is the overall control on issuance of tariffs and prevailing prices are indicated in the figure below;

Table 1: Approved Electricity Tariffs for the Third Quarter of 2024 (Ush/kWh)

DOMESTIC CONSUMERS - CODE 10.1 Low voltage single phase supplied at 240 volts					
Lifeline - First 15 Units (Ush/kWh)	250.0				
Energy units between 16 – 80 (Ush/kWh)	803.0				
Energy units between 81 – 150 (Ush/kWh)	412.0				
Energy Units above 150 (Ush/kWh)	803.0				
COMMERCIAL CONSUMERS - CODE 10.2					
Energy Charge (Ush/kWh)		Average	Peak	Shoulder	Off-peak
		606.2	797.5	612.2	393.0
MEDIUM INDUSTRIAL CONSUMERS -					
Energy Charge (Ush/kWh)		Average	Peak	Shoulder	Off-peak
		452.1	612.1	457.2	268.0
LARGE INDUSTRIES CONSUMERS - CODE					
Block 1: Energy Charge (Ush/kWh)		Average	Peak	Shoulder	Off-peak
		383.4	507.1	384.6	257.0
Block 2 (Declining Block*): Energy		367.0	485.5	368.2	246.1
EXTRA - LARGE INDUSTRIES					
Block 1: Energy Charge (Ush/kWh)		Average	Peak	Shoulder	Off-peak
		324.5	427.1	327.2	235.3
Block 2 (Declining Block*): Energy		300.5	395.4	303.0	218.0
STREET LIGHTING - CODE 50					
Energy Charge (Ush/kWh)	370.0				

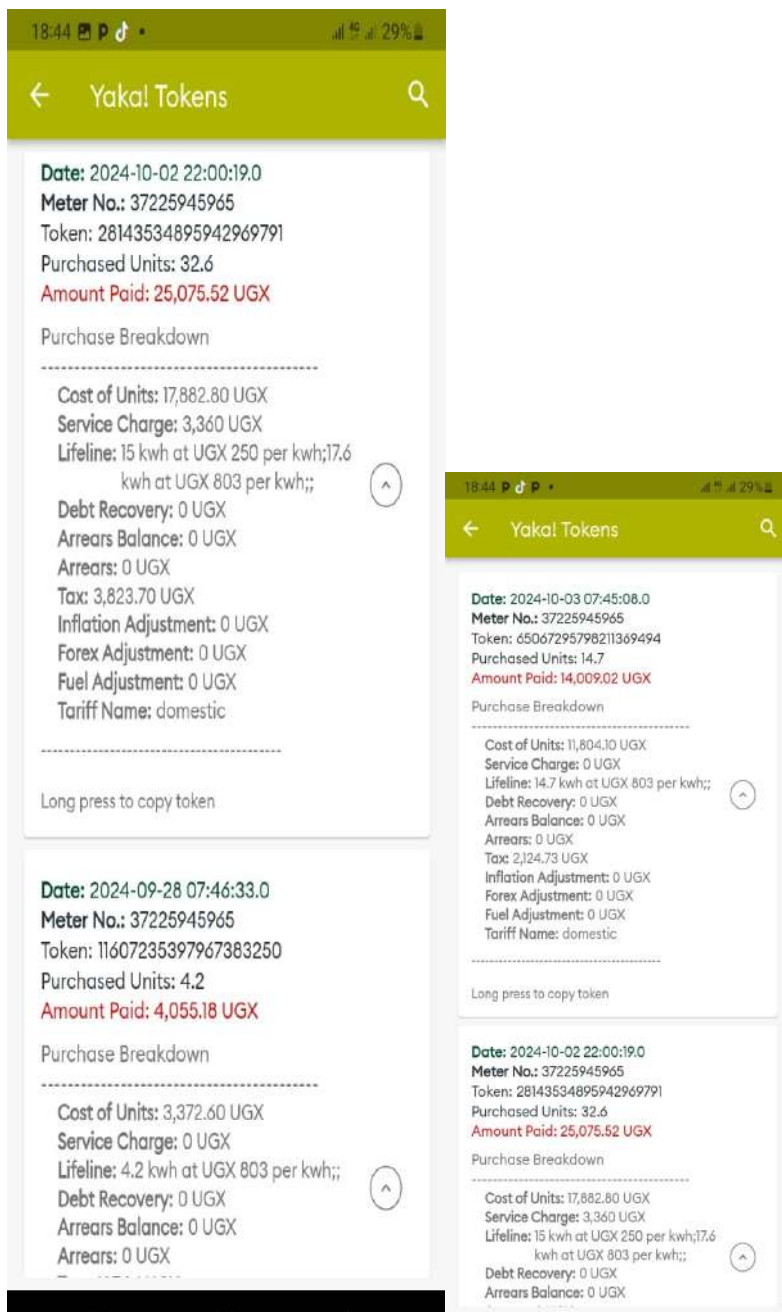
A review of the electricity tariff rates as set by the ERA reveals that on average a domestic consumer (Code 10.1) pays UGX 250 per unit in for 15units, UGX 803 per unit for units between 16-80 and UGX 412 for units of 81-120 units in comparison to the UGX 606.2 paid by commercial consumers (Code 10.2), UGX 452.1 by medium industrial consumers (Code 20), UGX 383.4.by Large industrial consumers (Code 30) and UGX 324.5by Extra–Large industrial consumers (Code 40). This pricing by ERA indicate that domestic consumers (Code 10.1) pay more compared to all commercial consumers of different sizes yet they are largest percentage of electricity consumers at 95% amongst Ugandans.

It is notable though, that over the year’s substantial subsidization has only been considered and offered to the commercial consumers in Uganda in a bid to push the country towards an industrialized economy and middle-income status. This has been at the expense of the domestic consumers, that is, the average Ugandan for whom the high tariffs have remained constant. As the high tariff persists, it rules out use of sustainable energy (in the form of electricity) for many Ugandans and leaves them unable to adopt climate-sensitive energy sources.

While the market prices set by the ERA appear to help vulnerable groups and rural communities who buy small amounts of electricity, the reality is different. For instance, the initial price of UGX 250 per unit is only available for the first purchase of the month.

After that, the price rises to UGX 803 per unit for any additional purchases made during the month. This pricing structure tends to benefit urban residents who can afford to buy larger quantities of power, while it adversely impacts poorer individuals who rely on daily or weekly purchases. Additionally, all domestic users are required to pay a monthly service charge of UGX 3,960, regardless of their actual electricity consumption.

This implies that domestic users purchasing fewer than 15 units are facing a significantly higher cost for their electricity, and places a financial strain on vulnerable households. Apart from the price being too high, it does not take care of equity issues i.e. the rural communities are being charged the same unit cost as the urban communities and this is mainly due to monopoly market of UMEME where people have no alternative to access electricity.



8.6 Access to Solar energy

Uganda benefits from favorable solar irradiation, receiving between 4.4 kWh/m² and 6.3 kWh/m² per day and enjoying around eight hours of sunshine daily (IRENA, 2021). Solar energy presents a viable alternative for rural and remote areas where extending the national grid may not be cost-effective. According to a UNHS Report from 2020, 38% of the population now relies on solar energy, up from 18% in 2017. Solar energy is utilized in various forms, including solar PV plants, solar mini-grids, solar home systems, and solar lanterns.

The government has made significant progress in expanding off-grid connections by installing solar PV plants and mini-grids throughout the country. Additionally, it has created a supportive environment with fair tariffs, making it easier for even rural communities to acquire solar systems for their homes. Research shows that over 30,000 individual solar PV systems have been installed in households and institutions like schools and hospitals, collectively reaching an installed capacity of 1.25 MW, with the majority situated in rural areas (IRENA, 2021). The Table below indicates the number of districts distributed with solar-mini grids benefiting 9,396 households by government.

Table 8.4 Districts with solar mini grids in the country

S/N	District	Type of Renewable Energy	Total number of households benefiting
1	Namayingo	Solar – Minigrids	3783
2	Lamwo	Solar – Minigrids	2300
3	Kalangala	Solar – Minigrids	1500
4	Kasese	Solar – Minigrids	500
5	Rubirizi	Solar – Minigrids	433
6	Mpigi	Solar – Minigrids	380
7	Kyenjojo	Solar – Minigrids	320
8	Kyegegwa	Solar – Minigrids	180

Source: Ministry of Energy and Mineral Development

8.6.1 Use of solar energy for lighting

According to the 2023 National Energy Policy, 27% of the population relies on off-grid solutions, which range from solar lanterns to solar home systems. Since 2018, private distributors have sold approximately 300,000 off-grid electricity systems each year, predominantly small lighting solutions like solar lanterns.³⁰

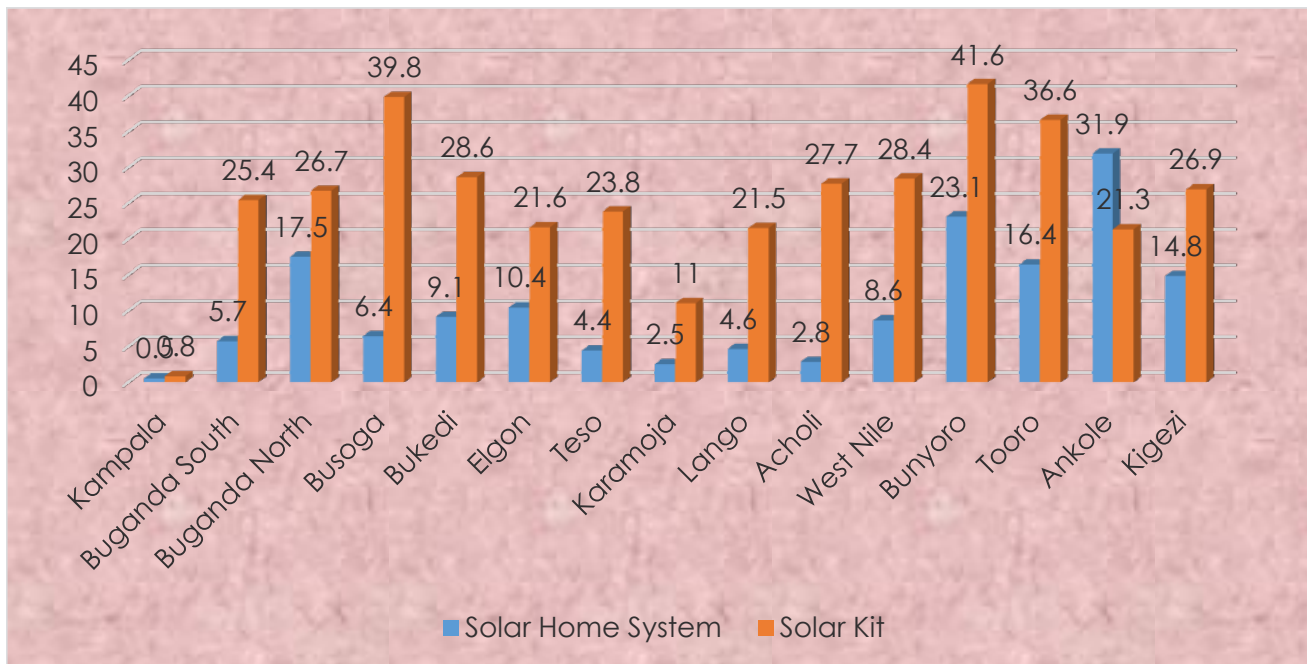
Recently, there has been a shift towards solar systems capable of powering larger appliances such as fans and televisions. In Uganda, standalone solar systems are mainly utilized by rural communities but are also sometimes employed in urban areas to fill energy

³⁰ Uganda Energy policy review report 2023

gaps or as a supplementary or backup power source to grid connections (GOGLA, 2022).

According to the findings from UNHS Report 2020 there is a significant disparity in lighting sources between rural and urban populations. In Kampala, two-thirds of the residents rely on the grid for lighting, and nearly half of urban dwellers use it as their main source. In contrast, less than 10% of rural households have access to grid electricity. Rural areas depend on a mix of solutions, including solar lanterns, rechargeable flashlights, and solar home systems, as well as less clean options like kerosene lamps and candles.

Figure 8.3 percentage distribution of access to off grid electricity by sub region



From the graph above the analysis revealed that Bunyoro sub-region had the highest proportional of households using solar kits at 41.6% followed by Busoga at 39.8% and on the other hand Karamoja had the lowest number of households using both solar home systems and solar kits at 11% and 2.5% respectively. This means that the higher number of households are still using local kerosene lamps locally referred to as *tadooba*, batteries and firewood which are harmful to their health.



One of the members in the community holding a solar lamp that is used for lighting in Amudat district

8.6.2 Access to clean cooking energy

Over the years, clean energy solutions for cooking are increasingly being promoted to address issues related to health, environmental sustainability, and energy efficiency. Traditional cooking methods, such as using firewood, charcoal and other biomass fuels are prevalent but pose significant challenges, including deforestation, air pollution, climate change and health risks due to indoor smoke particularly the girl child and women, to respiratory infections.

With this background the government has developed strategies and policies to promote clean energy cooking technologies. The National Energy Policy 2023 states that, the government shall promote "sustainable biomass energy production and utilization across all sectors, equitable and widespread use of affordable, clean and efficient cooking technologies and reliable such as the Liquefied Petroleum Gas (LPG). The policy aims to

increase the proportion of the population using clean cooking fuels and technologies from 15% to 50% by 2040.

Accordingly, the UNHS 2019/20, 94% of the household's cook using firewood and charcoal and only 6% cook using the other sources of energy such electricity, kerosene, and gas. This is way below the planned target of 15% highlighted in the NDP III as well as the desired target of 50% in the Uganda Vision 2040.

Further analysis from the UNHS 2019/20 revealed that there were variations by residence whereby 97% of households in rural areas used biomass fuels compared to 86% of households in urban areas. The majority of households in urban areas used charcoal for cooking (57%) compared to households in rural areas (9%).

Table 8.5: The table below presents the rate of utilisation of various cooking energy technologies per sub-region

Sub-Region	Firewood	Charcoal	Kerosene	Electricity	Other	Total
Kampala	1.9	75.7	4.4	6.0	11.9	100
Buganda South	56.6	34.1	0.6	3.1	5.5	100
Buganda North	65.9	25.6	0.8	2.6	5.2	100
Busoga	74.5	19.3	0.2	0.9	5.1	100
Bukedi	89.3	8.5	0.2	0.0	2.0	100
Elgon	81.0	13.9	0.5	0.1	4.5	100
Teso	90.2	7.5	0.2	0.5	1.5	100
Karamoja	87.7	8.1	0.0	0.0	4.2	100
Lango	84.3	13.8	0.0	0.9	1.0	100
Acholi	77.9	17.6	0.2	0.8	3.5	100
West Nile	79.7	17.0	0.2	0.0	3.1	100
Bunyoro	82.7	15.0	0.0	0.5	1.7	100
Tooro	87.4	10.7	0.2	0.1	1.7	100
Ankole	83.9	13.3	0.4	0.8	1.6	100
Kigezi	88.5	10.0	0.1	0.2	1.2	100

Source: computed by EOC using dataset from UNHS2019/20

The table shows that across all the sub-regions there is low rates of utilisation of clean energy as evidenced in the West Nile, Karamoja and Bukedi that had not registered any utilisation of electricity for cooking and this is mainly related to low electricity coverage. On the other hand, all sub regions registered high utilisation of firewood as the main source of cooking with exception of Kampala which registered high utilisation of charcoal as the main cooking energy. The heavy Reliance on firewood and charcoal has significant negative effects on the environment, resulting in: deforestation, loss of biodiversity, soil erosion, air pollution, and contributions to climate change. These environmental impacts

also have direct and indirect effects on human health of the marginalised groups.

8.7 Availability of Electricity in selected Public Amenities

Uganda has made substantial strides in improving service delivery across various sectors, including health, education, transport, trade, and security, largely due to enhanced electricity coverage. However, the health sector, which directly impacts the well-being of all Ugandans, still faces challenges.

The EOC 's audit team visited Paidha Health Center III to check on the availability of electricity. It was verified that the facility is connected to both solar and electricity and the In-charge affirmed this observation.



Picture showing Electricity and solar connection at Paidha Health centre III in Paidha Town council, Zombo District

The facility's In-charge stated that although the health centre is connected to the power grid, constant blackouts have made it unreliable. As a result, multiple areas of the building are connected to separate solar sources for backup power. *He noted that while the children's clinic and laboratory have a fully operational solar system that supports the refrigeration of various medications and vaccines, the maternity ward has a smaller solar panel system that is weaker and frequently only illuminates for 30 minutes. As a result, the facility depends on rechargeable/pressure lamps and torches during power outages and emergencies.*

Additionally, 95% of Health Centre IIIs across the islands in Uganda lack electricity, which impairs refrigeration and restricts the storage of critical injectables, such as immunization drugs and tetanus vaccines for pregnant women. During a visit to Buvuma Health Center IV (HCIV), it was observed that the majority of medical equipment depend on generator

power. The Facility's management reported that, they consume between 80 and 100 litres of fuel in 24 hours, with each litre costing between (UGX. 5500 to 6500).

This presents a significant financial burden. The facility also received solar panels from a partner organization; however, these panels are only used for basic functions such as lighting and charging and these panels become unreliable during periods of heavy rain

8.8 Key challenges related to accessing electricity:

High cost of house wiring: The cost of wiring a house before connection is high. The technical standards that have to be met during house wiring are set by the Electricity Regulatory Authority (ERA) - regulator of Uganda's energy sector. These standards specify the size of wiring and type of materials to be used. the average cost of wiring a house stands at USD 90 (Ug shs 335,700), yet the average monthly income of rural households is USD 50 (Ug shs 186,500).

Limited Grid Coverage: During the assessment majority of the respondents in the rural communities reported that the gridline is too far from their households or being unavailable in their localities The research team held an FGD in Kamuganguzi sub-county and participants said that out of the 10 villages only two villages were connected since they were near the main road (Kabale-Katuuna Road) where the electricity poles passed and in uphill areas they were not connected.

Constant power shedding; During the EOC's assessment respondents reported that they are experiencing constant power shortages which hinders their daily operations. For example, the Parish Chief in Nyakabanda sub-county Kisoro District said that;

"It is becoming very expensive to finance their operations since we now rely on generator to print sub country documents. This also affects small business such welders, saloon operators, sellers of cold drinks which reduces their daily incomes".

Connection delays. The electricity connection is often associated with unnecessary delays in obtaining power connection after inspection, and always go beyond the approved period of 10 to 14days within which a customer must be connected

Limited capacity at the UNBS, particularly outside Kampala to monitor the standards for solar systems and components which results in supply of poor quality systems which are not durable.

Corruption from the electricity distributors: during FGD respondents reported the corruption tendency among distributors in abid to expedite the connection process.

Long distance to station offices within the district; respondents cited that district has one site office, which handles electricity connection therefore customer, move long distances to apply for power connection, which limits accessibility

High Initial Costs Capital Expenditure: The upfront costs for purchasing and installing solar panels, batteries, and other components can be significant. This includes the cost of equipment and installation, which can be a barrier for many households and businesses.

Knowledge Gaps: respondents reported lack of awareness and understanding about the benefits of solar energy, how to install it, and how to maintain it. This can hinder adoption, especially in rural areas.

The rising price of LPG is a significant barrier, leading households to stick with harmful fuels such as charcoal and firewood, which are cheaper and more available options. Affordability concerns are also relevant for most other clean cooking options, such as electric cooking. Without addressing the price barrier, access to clean cooking is likely to remain limited.

8.9 Impact of Access to Electricity to Social Economic Development

Access to electricity plays a crucial role in socioeconomic development. Its impact can be seen across various dimensions:

Productivity and Industry: Electricity fuels industrial activities and manufacturing, boosting productivity and enabling businesses to operate efficiently. This, in turn, stimulates economic growth and creates job opportunities.

Entrepreneurship: Reliable electricity supports small businesses and entrepreneurial ventures by powering tools, machinery, and technology essential for operations. In rural communities, presence of electricity has stimulated growth of small enterprises such as salons, welding, selling of safety drinks among others.



A welding business enterprise in Mayuge district as a result of access to electricity

Learning Opportunities: Electricity enables access to lighting and electronic devices like computers and the internet, which enhance learning opportunities and educational resources. With reliable lighting, students can study beyond daylight hours, improving educational outcomes.

Safety and Security: Street lighting and secure electrical systems contribute to public safety and reduce crime rates.

Modern Farming: Electricity supports modern agricultural practices, including irrigation systems, food preservation, value addition and the use of agricultural machinery, which can increase yields and efficiency.

8.10 Key observations

- i. Karamoja and West Nile sub-region had the least numbers of households connected to national grid at 1% and 1.6% respectively. Hence, households in rural areas utilize other more dangerous forms of energy such as kerosene, charcoal and burning wood, which are extremely harmful to the environment and mainly impact on the livelihood and survival of the vulnerable and marginalized groups.
- ii. Less than 10% of households in rural communities use grid electricity for lighting compared to 51% of the urban communities.
- iii. Out of the 13 sub-regions assessed on accessibility to grid electricity, low coverage was observed in West Nile sub-region with 55% of the total sub-counties not connected to electricity grid.
- iv. There was a wide disparity regarding access to electricity in rural and hard to

reach areas (Islands). Within the island located in the 6 districts of Kalangala, Buikwe, Mukono, Wakiso, and Buvuma, it was observed that only Kalangala District had been connected to power through solar generation system of 1.6 Megawatts.

- v. Several public facilities like health facilities and education facilities in many hard to reach areas were not connected to both grid and off grid which hinders service delivery.
- vi. While Karamoja was found to be the least sub-region with access to grid electricity, it was also observed to have the lowest number of households using both solar home systems and solar kits at 11% and 2.5% respectively.
- vii. 94% of the household's cook using firewood and charcoal and only 6% cook using the other sources of energy such electricity, kerosene, and gas. This is way below the planned target of 15% highlighted in the NDP III as well as the desired target of 50% in the Uganda Vision 2040.

8.11 Recommendations

- i. The Ministry of Energy and Mineral development should ensure that the remaining sub-county headquarters in the different 13 regions are also connected to the national grid electricity to reduce on the use of dangerous forms of energy.
- ii. The ERA should review the cost of electricity for domestic use. The current cost is too high to be afforded by the vulnerable and marginalized population which constitutes the highest percentage
- iii. The ERA should put in place strong monitoring mechanisms to electricity distributors to avoid price exploitation
- iv. Government should fast track electrification of the number of public facilities (health facilities and education facilities) that do not have access to grid electricity to enhance service delivery.
- v. The Ministry of Energy should ensure adequate training for local technicians and installers to ensure the effective and safe installation and maintenance of solar systems in rural communities.
- vi. UMEME should Improve external communication by providing continued training for staff and timely information to customers and local authorities on outages and load shedding as well as changes in tariff structures or procedures
- vii. The Ministry of Energy should consider rolling out the Solar Generation System Intervention Programme to other islands and hard to reach places to address the current disparity.
- viii. Government should subsidize the current prices of alternative solar energy cooking technologies to increase its utilization among the vulnerable groups.

CHAPTER NINE

STATUS OF ACCESS TO JUSTICE BY VULNERABLE GROUPS IN UGANDA



9.0 Background

Access to justice refers to the ability of individuals or groups, especially those who are vulnerable or marginalized, to seek and obtain a remedy through formal or informal justice systems. Access to justice encompasses accessibility of the public and vulnerable groups in society to courts, legal advocacy, and legality of process.³¹

Global efforts have been undertaken to protect the right to access justice for all persons, including the vulnerable and disadvantaged groups. These efforts have included the development / enactment of treaties or codes that emphasize this right. These include the Universal Declaration of Human Rights (UDHR) CEDAW, ICESCR, ICCPR, CRC, CRPD and the Sustainable Development Goals.

At Africa regional level we have the agenda 2063, where aspiration 3 provides for an Africa of good governance, democracy and respect for human rights, justice and the rule of law. The EAC Vision 2050 calls for democratic values, human rights, access to justice and the rule of law to be entrenched in all partner states.

At a national level, Uganda Vision 2040 recognizes access to justice as a prerequisite for economic transformation. Uganda is a signatory to a number of international and regional instruments stated above that seek to guarantee access to justice as an inalienable right to Ugandans. The Government of Uganda (GoU) has also enacted laws and policies that seek to promote and protect the right to access to justice for all persons. Notably, the National Development Plan (NDP) III recognizes good governance and the rule of law as the panacea to achieving accelerated development. Under the Governance and Security Programme of the NDPIII, there are key result areas which EOC contributes to their realisation.

Whereas there is an effort made towards ensuring access to justice, the UN SDGs Country Report 2024 highlights that Uganda is still facing major challenges in its implementation of SDG 16 which include: case backlog, corruption, limited access to legal aid service provision which is restricted to mainly legal representation in certain legal matters especially at higher court levels and minimal at lower courts and usually provided by non-state actors. These challenges have also been emphasized in the NDP III chapter nineteen.

31 F.I. Michelman, 'The Supreme Court and Litigation Access Fees: The Right to Protect One's Right – Part 1' (1973) (Kindly find a more recent resource) *Duke Law Journal* 1153 (There should be consistency in the footnoting style from the very first Chapter to the last). Remember to also indicate page number for the cited part.

A 2015 report by the Legal Aid Service Providers Network (LAPSNET) revealed various bottlenecks that hinder access to justice in Uganda. These included physical inaccessibility to the justice institutions, lack of confidence in the justice system, language barrier, especially among rural people who have high levels of illiteracy, high court related costs and other cultural and social barriers, among others.

Similarly, the EOC has identified various barriers to accessing justice. These include insufficient interpretation services in relevant languages, exploitation of individuals due to circumstances like illiteracy and unfamiliarity with legal processes, poverty, intimidation during contract negotiations, threats to personal safety, lengthy case duration and challenges associated with old age, disability, location and gender.³² In view of these challenges, the EOC assessed the status of access to justice by the vulnerable groups in Uganda.

This Chapter, therefore presents, the primary justice needs of the of vulnerable groups, the Judicial service institutions responsible for administering justice, examines the factors obstructing access to justice and the performance of Magistrate Courts, explores the government initiatives being implemented to enhance access to justice, and concludes with key observations and recommendations.

9.1 The Legal and Policy Framework on Access to Justice

9.1.1 International Legal and Policy Framework on Access to Justice.

The Universal Declaration of Human Rights. (UDHR): Particularly Articles 7 and 8 of the Declaration recognizes that all people are equal before the law and are entitled without any discrimination to equal protection of the law and all have right to an effective remedy by the competent national tribunals for any violation of legal or constitutional rights respectively.

International Covenant on Economic, Social and Cultural Rights (ICESCR): Under Article 3, State Parties are enjoined to take all necessary measures to ensure equal rights of both men and women to the enjoyment of the rights enshrined in the Covenant.

International Covenant on Civil and Political Rights (ICCPR): Article 2(3) obliges States to enforce rights or freedoms through an effective remedy. The right to the remedy would have to be determined by competent judicial, administrative or legislative authorities.

Convention on the Rights of the Child (CRC): Under Article 37(d), States Parties are mandated to ensure that children whose rights are violated access legal and other appropriate assistance and a right to challenge the legality of deprivation of his or her

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liberty before a competent, independent and impartial authority.

Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)

Article 2 (d) requires States Parties to take necessary measures to ensure substantive equality between men and women in all aspects of life. This includes establishing competent national tribunals and public institutions to protect women effectively from discrimination.

Convention on the Rights of Persons with Disabilities (CRPD): Article 13 mandates States Parties to ensure effective access to justice for persons with disabilities. This includes providing appropriate accommodations to facilitate their active participation in legal proceedings, including as witnesses, throughout all stages of the legal process.

Sustainable Development Goals (SDGs): Goal 16 focuses on Peace, Justice, and Strong Institutions. Goal 16 Target 3 provides for promotion of the rule of law at the national and international levels and ensure equal access to justice for all.

9.1.2 Regional Legal and Policy Framework on access to Justice.

African Charter on Human and Peoples' Rights, 1981 (Banjul Charter): Article 7(1) provides for every individual's right to have his cause heard. Specifically, Article 7(1)(a) affirms the right to appeal to competent national authorities regarding violations of fundamental rights as recognized by existing conventions, laws, regulations, and customs.

The Protocol on the Rights of Women in Africa (Maputo Protocol). Article 8 recognizes the right of access to justice and equal protection before the law, noting that women and men are equal before the law and shall have the right to equal protection and benefit of the law.

The (African Disability Protocol): Article 13 emphasizes the importance of ensuring that persons with disabilities have effective access to justice on an equal basis with others. It highlights the need for legal systems to be inclusive and accessible, providing necessary support and accommodations to ensure participation in legal proceedings

Agenda 2063: Aspiration 3 is to have an Africa of good governance, democracy and respect for human rights, justice and the rule of law.

The **EAC Vision 2050** calls for democratic values, human rights, access to justice and the

rule of law to be entrenched in all partner states.

East African Community (EAC) Treaty (1999): The treaty establishes the East African Court of Justice (EACJ), which adjudicates disputes related to human rights and access to justice within the member states, including Uganda.

9.1.3 National Legal and Policy Framework on Access to Justice.

Constitution of the republic of Uganda, 1995 (as amended): Article 21 provides that all persons are equal before the law and entitled to equal protection of the law, without discrimination based on any characteristics laid out therein. These include race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

Article 32 provides that notwithstanding anything in this Constitution, the State shall take affirmative action in favour of groups marginalized based on gender, age, disability or any other reason created by history, tradition or custom, for the purpose of redressing imbalances that exist against them.

Article 50 allows any person that claims that a fundamental human right has been violated or is threatened to apply for redress to a competent court of law.

Article 126 (2)(a) provides that in adjudicating cases of both a civil and criminal nature, the courts shall, subject to the law, apply the following principles— (a) justice shall be done to all irrespective of their social or economic status.

Magistrates Courts Act Cap. 19: Section 3 provides for the establishment of Magisterial areas in such places as the Minister may by Statutory Instrument after consultation with the Chief Justice designate magistrates courts to be known as magistrate's court for that area in respect of which it has jurisdiction.

Human Rights (Enforcement) Act Cap. 12: Section 5 (1) states that a Magistrate Court shall hear and determine applications relating to the enforcement or violation of human rights and freedoms guaranteed in Chapter Four of the Constitution in any of the circumstances not referred to in subsection (1) of section 4.

Poor Persons Defence Act Cap. 22: Section 2 provides for provision of legal aid to a

prisoner in the preparation and conduct of his or her defence where it appears for any reason that is desirable in the interest of justice.

Equal Opportunities Commission Act Cap. 7: Section 2 establishes the Equal Opportunities Commission in accordance with Article 32(3) of the Constitution. Also, Section 23 allows a person to lodge a complaint relating to discrimination, marginalisation or any other act which undermines or impairs equal opportunities, with the EOC.

9.2 Justice needs registered by the vulnerable groups

The EOC conducted an assessment on justice needs reported by the vulnerable groups in Uganda and the findings are presented in the table below.

Table 9.6: Percentage distribution of Justice needs that made the vulnerable groups visit the justice institutions

S/N		Percent
1	Land conflicts	24.50%
2	Domestic violence	20.30%
3	Family matters	19.10%
4	Theft/Robbery	18.00%
5	Juvenile crimes	4.50%
6	Corruption	2.90%
7	Political/electoral offenses	2.50%
8	Rape/defilement (sexual offences)	2.30%
9	Traffic offences	2.10%
10	Employment and labor relation matters	1.50%
11	Drug abuse/dealership	1.40%
12	Discrimination, marginalization and exploitation	0.90%
Total		100%

Source: EOC Field work Assessment 2022/2023

Findings from the EOC field assessment revealed that out of the 1500 respondents who were asked about their justice needs, 24.5% reported land conflicts, followed by 20.3% for domestic violence, and 19.1% other family matters. The implication of the findings above is that the justice needs of the vulnerable persons supersede the prevailing traditional centres. This calls for a more diverse approach to handling the justice needs in Uganda.

9.2.1 Justice service institutions responsible for administering justice

The EOC findings revealed that majority of the respondents (35.7%) reported that they mainly visited Local Councils (LCs) to access justice, followed by 25.1% who visited Police. The least visited institutions for justice services included the Ministry of Gender, with a

percentage share of 2.1% r as indicated in Table 9.2 below.

Table 9.2: Percentage distribution on institutions visited by the vulnerable groups to access justice

S/N		Percent
1	Local Councils courts	35.7%
2	Police	25.1%
3	Traditional institutions	12%
4	Probation Offices at the District Local Government	5.7%
4	Legal aid service providers	6%
5	High Court	3.6%
6	Magistrate Court	5.3%
7	Equal opportunities Commission	2.5%
8	Ministry of Gender Labor and Social Development	2.1%
9	Khadhi courts for Muslims	2.0%
Total		100.00%

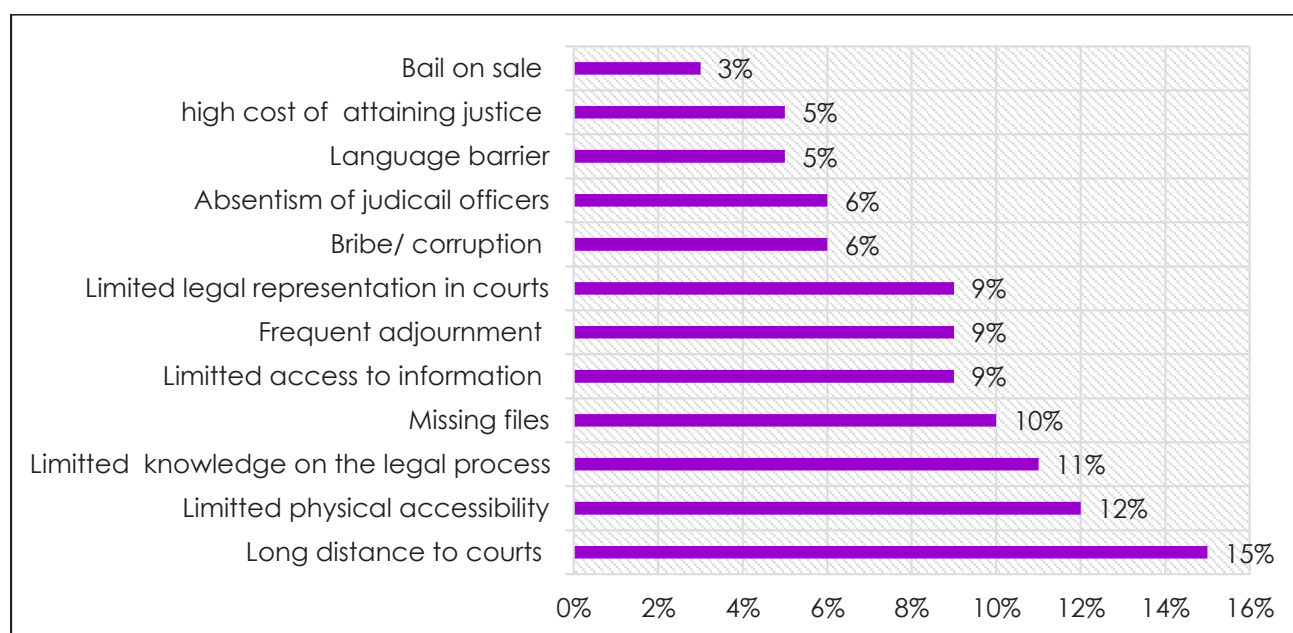
Source: EOC Field work Assessment 2022/2023

The findings of the EOC assessment are in tandem with those of the National Service Delivery Report of FY 2021/22, which also reported that the highest proportion of households had an issue or case reported Local Council one (LC I) at 12%.

9.3 Factors Hindering Access to Justice in Uganda

The EOC assessed the factors hindering access to justice and they are presented as below.

Figure 9. 4: Percentage distribution of the factors affecting access to justice



The findings in the figure above present the various factors that hinder access to justice and the details are explained below.

1. Long Distances to court

The EOC assessed the distance to access justice and the findings revealed that over 15% of the respondents highlighted that they still move long distances to access justice services. Additionally, the findings by the Institute for Social Economic Rights (ISER) of 2019 highlight that only 18.2% of the people in the rural areas have access to a Magistrate Court within less than 5km and residents must travel long distances to get justice.³³ This was evident during the EOC assessments. During key informant interview in Kalaki district, the respondent confirmed that the district did not have any functional court and therefore the affected parties usually move to Kaberamaido district to access justice and the transport cost is usually high for the vulnerable groups. The challenge regarding the costs due to long distance is also high for districts in island areas.

During the focus group discussion (FGD) in Zombo, one participant shared that

"I filed my case on January 5th, 2024, and it still hasn't been resolved. I travel 35 kilometers each time from Zeu sub-county, with round-trip transport costing 25,000 Ugandan Shillings. On top of that, my daily food expenses range from 10,000 to 15,000 Ugandan Shillings. Sometimes, when the Magistrate is absent, I'm requested to return the next day, which means I have to book a lodge for the night at a cost of 20,000 Ugandan Shillings. On average, each trip for my case costs me around 70,000 Ugandan Shillings for transport, food, and accommodation. Beyond the financial strain, the ongoing delays are taking a toll on my emotional and psychological well-being".

The uncertainty surrounding the case disrupts the livelihood of vulnerable people and results in loss of trust in the judicial system.

33 Institute for Social Economic Rights (ISER) Report 2019



The commission team holding a Focus Group Discussion in Zombo District

2. Limited physical accessibility to built-up environment of Magistrate Courts

The EOC conducted an assessment on physical accessibility to the built-up environment of the sampled Magistrate Courts. The major areas of focus were the main entrance, doors, pathways, corridors, interior stairs, docks, witness stand, advocates bench, furniture and notice boards. The photos for the different Magistrate Courts are presented as below.



Chief Magistrate Court of Kumi holden at Bukedea

During the assessment, it was observed that some Magistrate Courts had proper ramps at the main entrance, adequate furniture, and the court rooms had enough spaces, the doors were wide enough to favor movement for persons with disabilities on wheelchairs and older persons. On the other hand, some Magistrate Courts were inaccessible with no ramps and lacked furniture in the court rooms. A case in point was Buvuma district. During the EOC visit to Buvuma District, the respondents informed the Commission that,

“Buvuma had no Magistrate Court. However, the Chief Magistrate and his support team usually come once a week but every time they come we use a Sub County Hall which belongs to Buganda Kingdom, and it has no furniture. During court sessions, furniture is borrowed from the Sub County and the nearby police”.



Majjo Sub County Hall that is used as a Court room in Buvuma District



Court room in Buvuma with no furniture

At the Magistrate's Court in Pakwach District, it was observed that the Court does not fully accommodate the persons with disabilities. The Court has no ramps at the main entrance and the door is not wide enough for a wheelchair to go through. Community members reported that normally persons with disabilities are just carried physically to court.



An entrance for a Magistrate Court in Pakwach district

3. Limited knowledge on the legal processes

During the assessment, 56.1% of the respondents reported having limited understanding of the legal processes. For instance, women, persons with disabilities, youth and older persons and children did not have information on how to report cases against their offenders. During the key informant interviews at the court, one respondent noted that different cases fall under different jurisdictions, leaving the residents unsure about where to report specific issues. Additionally, the Court Clerk mentioned that vulnerable individuals often lack knowledge on how to file a case and are unaware of the roles of various judicial officers in the court system.

4. Missing files in Courts

Respondents reported that court records are frequently misplaced or intentionally hidden, especially in land dispute cases. This not only delays justice but also increases costs for those involved. For example, during a FGD in Zombo, two women shared their experiences of registering a case to reclaim their family's ancestral land two years ago.

They noted that their files have gone “missing” multiple times, forcing them to repeatedly refile documents, which makes them incur additional expenses and results in indefinite delays of their case.

5. Limited access to information

The availability, access to and provision of legal information is one of the key elements in ensuring efficiency while administering justice. The Access to Information Act of 2005 allows citizens, residents, and non-residents to access public information held by public institutions, which enhances effective participation. Additionally, a judicial report highlights that information about justice systems and procedures can be accessed by various methods, including: (i) Sign language; (ii) Video and audio guides; (iii) Telephone line advice and referral services; (iv) Accessible websites; (v) Easy read and plain language among others means.

Thus, EOC assessed the status of access to information in Courts and the respondents reported that they access information through phone calls. The information normally relates to the date for the court hearing and transferring of the inmate from one prison to the other. Whereas the respondents confirmed that they receive information regarding court hearing, a female participant during the FGD pointed out that,

“This system is not very effective. When there are changes to court schedules, this is not communicated in advance. As a result, individuals often arrive at the court only to find out that the Magistrate is unavailable that day.”

She expressed frustration, noting that this situation is particularly unfair as it makes people spend money on transportation from their limited resources.



Commission Team holding an FGD on Access to Justice in Nakapiripirit District

With regard to the presence of sign language interpreters, persons with disabilities reported that these were lacking, which hinders their communication with the Magistrate and thereby affecting access to justice.

The issue of language interpretation was not only an issue for persons with disabilities but also other respondents who revealed experiencing communication barriers especially when the Magistrates make judgments in English language, a language they are not conversant with. However, others reported some Magistrate Courts procure court officials to translate into the local languages of the accused person.

6. Frequent adjournment of cases

Cases are frequently adjourned, sometimes for years, often because of missing legal representation, absence of lawyers and witnesses, or corrupt practices. Each adjournment leads to more administrative costs for individuals, and this deepens their financial burden.

7. Limited legal representation

Findings revealed a widespread lack of awareness within the community regarding the government's obligation to provide legal assistance. As a result, many people turn to private lawyers without understanding their options, leading to some lawyers exploiting their ignorance by charging exorbitant fees. For instance, during a FGD in Pakwach, a respondent said that hiring a lawyer often costs One million Ugandan Shillings or more, forcing individuals to sell their land or other properties to cover these expenses. This lack of awareness perpetuates a cycle of exploitation. Additionally, in rural areas, there are very few accessible legal aid providers.

8. Language barriers

Findings revealed that many people still feel uncertain about certain legal terms and processes, suggesting that legal documents still contain jargons or formalities that are not easily understandable to everyone thus making the vulnerable person to depend on police officers to explain procedures, which sometimes comes at cost.

9. Absenteeism of judicial official

During the assessment, respondents reported frequent absenteeism of judicial officials which leads to delays in court hearing and case resolution. The delays force individuals to incur additional costs, such as repeated travel expenses and prolonged legal fees.

10. Bail on sale

During the key informant interview, a respondent noted that obtaining bail is particularly challenging for individuals without connections or financial resources, often leading to

extended periods of detention due to delays in accessing bail. He further pointed out that the bail system is plagued by corruption and financial exploitation. Many accused individuals remain in custody longer than necessary simply because they cannot afford the bail amounts set by the court. Vulnerable groups, especially those from low-income backgrounds, struggle to meet these financial requirements, preventing them from accessing justice.

11. Bribe of Judicial officials

Several reports highlighted bribe as a significant barrier to accessing justice, with demands for bribes to expedite bail processes being a common issue. For instance, in a criminal case in Zeu Sub County, a young man accused of theft spent several months in remand because he couldn't afford bail. Eventually, his family borrowed money to cover the bail amount, but they allegedly paid a bribe to the officer to speed up the bail process.

12. Financial constraints

This significantly impacts the ability to seek justice, especially for vulnerable groups. Legal fees for representation are prohibitively high, especially when a case drags on for months or years. Court fees and administrative fees also add up, and in some instances, people may be asked for bribe to have their cases moved forward or files retrieved. This is especially detrimental to the poor, who may abandon cases altogether due to these costs.

9.4 Access to Justice in island areas

The EOC conducted an assessment of access to justice of people living in islands in Uganda, particularly Buvuma, Mayuge and Kalangala, where it was established that islanders face unique challenges in accessing justice.

Buvuma District

- i. Buvuma District has 52 islands with only one Magistrate Court. Court sessions are held once a week, which implies that people with various cases move a long distance and justice is delayed.
- ii. The cost of access to the Magistrate Court in Buvuma ranges between 700,000/= to 1,000,000/=, including transport, accommodation, meals, and in some cases the complainant meets the costs of transporting the suspect.
- iii. The District has no commercial bank and in case a suspect is granted bail he has to travel to Lugazi to make the payment and by the time he comes back the court has closed and the suspect taken back to remand.

- iv. Buvuma being an island district, the main mode of transport is through local boats and ferry which are susceptible to weather changes, thus affecting the movement on the lake for both the justice seekers as well as the magistrate.

Mayuge District

- i. There are four Magistrate Courts in the District: one Chief Magistrate Court and three Magistrate Grade I Courts, namely: The Chief Magistrate Court, Kityerera Magistrate Grade I Court, Kigadalo Magistrate Grade I Court, and Baitambogwe Magistrate Grade I Court serving a population of 569,969 people spread in the 16 sub counties.
- ii. Mayuge District has a total of 7 islands without any Magistrate Court, thus forcing the residents to seek justice from the mainland at Kityerera Magistrate Grade I Court, which on average is a distance of about 100km on water.
- iii. The cost of accessing justice at Kityerera Magistrate Grade I Court ranges between 260,000/= to 500,000/=, including transport, accommodation, meals and in some cases the complainant meets the costs of transporting the suspects.

9.5 Performance of Magistrate Courts FY2023/24

The EOC further conducted an analysis on the performance of the Magistrate Courts on case handling to reduce case backlogs by sub region. Accordingly, the judiciary defines a case as a backlog if it has remained in the court system for two years or more before resolution.³⁴ Thus, the findings are presented in the table below.

Table 9.3 Performance of Magistrate Courts at sub regional level for the FY 2023/24

S/N	sub region	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases	Sum of Backlog	% distribution of backlog
1	Acholi	5,326	7,894	5,881	6,589	2,509	2.1%
2	Ankole	22,285	25,539	23,235	25,302	6,622	5.6%
3	Bugishu	6,570	7,794	6,120	8,175	2,013	1.7%
4	Bukedi	5,795	6,253	5,838	6,474	3,954	3.3%
5	Bunyoro	9,210	11,495	8,833	10,456	9,286	7.8%
6	Busoga	11,950	14,285	12,026	13,394	4,811	4.1%
7	Karamoja	1,952	2,324	2,050	2,135	593	0.5%
8	Kigezi	9,112	9,242	7,362	11,012	3,571	3.0%
9	Lango	8,203	11,257	9,074	9,906	2,132	1.8%
10	Teso	5,001	7,496	5,766	6,320	4,144	3.5%
11	Tooro	13,978	14,984	12,758	15,300	7,445	6.3%

S/N	sub region	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases	Sum of Backlog	% distribution of backlog
12	West Nile	9,266	11,542	8,800	11,419	4,312	3.6%
13	Kampala	50,143	59,170	53,290	53,190	41,587	35.0%
14	Buganda North	39,644	49,836	38,521	46,769	19,384	16.3%
15	Buganda South	29,622	42,305	37,468	32,552	6,414	5.4%
16	Total	228,057	281,416	237,022	258,993	118,777	100.0%

Source: Computed by EOC using data set from Judiciary as of 30th June 2024

Findings from the table above reveal that out of the 118,777 case backlogs in the court system, Kampala sub region had the highest percentage of 35% (41,587), followed by Buganda North at 16.3% (19,384) and Bunyoro at 7.8% (9,286). The high number of case backlogs is attributed to a number of factors such as: witness availability, multiple times of adjournment due to the unavailability of Magistrates to handle the cases, the limited number of judicial officers compared to the number of cases filed. Additionally, a key informant respondent also reported that, besides the limited number of Magistrates, the investigations are poorly conducted due to limited resource, logistical issues like transport to visit the locus, leading to further delays in court proceedings. These challenges call for increased resources in terms of human resource, vehicles and financial support to facilitate the administration of justice. A detailed performance for Magistrate Area is presented as below.

Table 9.4: Performance of Magistrate Area for FY 2023/24

S/N	Name of Magisterial Area	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases as at 30th June 2024	Sum of Backlog
1	Adjumani Magisterial Area	714	773	654	640	554
2	Alebtong Magisterial Area	617	742	670	739	76
3	Amuru Magisterial Area	509	1,111	710	723	176
4	Anaka Magisterial Area	445	670	656	620	116
5	Apac Magisterial Area	895	2,121	926	1,514	142
6	Arua Magisterial Area	2,257	2,537	2,665	1,937	1,603

S/N	Name of Magisterial Area	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases as at 30th June 2024	Sum of Backlog
7	Bubulo Magisterial Area	2,653	2,822	2,386	3,245	396
8	Budaka Magisterial Area	592	1,202	1,036	778	213
9	Buganda Road Magisterial Area	4,316	10,017	7,685	5,703	1,622
10	Bugiri Magisterial Area	1,681	2,259	1,579	1,773	1,089
11	Buhweju Magisterial Area	444	594	563	449	0
12	Buliisa Magisterial Area	185	501	463	203	16
13	Bundibugyo Magisterial Area	818	1,341	1,357	987	196
14	Bushenyi Magisterial Area	4,908	5,932	5,277	5,711	3,185
15	Busia Magisterial Area	1,858	1,607	1,595	1,828	1,568
16	Butambala Magisterial Area	291	686	414	551	6
17	Dokolo Magisterial Area	1,022	1,025	849	1,148	118
18	Entebbe Magisterial Area	1,659	1,697	1,567	1,718	1,314
19	Fort Portal Magisterial Area	2,853	3,495	3,088	3,185	1,724
20	Gomba Magisterial Area	368	685	633	402	14
21	Gulu Magisterial Area	2,195	2,501	2,298	2,402	995
22	Hoima Magisterial Area	2,176	3,252	1,965	2,848	1,104
23	Ibanda Magisterial Area	1,189	1,678	1,632	1,141	63
24	Iganga Magisterial Area	5,373	4,183	3,755	5,948	2,299
25	Isingiro Magisterial Area	2,097	2,275	2,036	2,218	76
26	Jinja Magisterial Area	2,063	3,625	2,964	2,806	568
27	Kabale Magisterial Area	3,226	2,199	1,567	4,016	2,116
28	Kaberamaido Magisterial Area	480	843	543	760	256
29	Kajjansi Magisterial Area	1,201	1,161	1,107	1,222	122
30	Kalangala Magisterial Area	384	687	688	368	12

S/N	Name of Magisterial Area	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases as at 30th June 2024	Sum of Backlog
31	Kamuli Magisterial Area	2,060	2,167	1,837	1,977	751
32	Kamwenge Magisterial Area	1,178	1,751	1,082	1,422	142
33	Kanungu Magisterial Area	1,272	1,916	1,596	1,587	6
34	Kapchorwa Magisterial Area	1,976	2,322	1,828	2,319	1,275
35	Kasangati Magisterial Area	1,922	1,335	1,435	1,746	1,956
36	Kasese Magisterial Area	2,650	4,055	3,460	3,175	721
37	Katakwi Magisterial Area	1,732	1,511	1,565	1,620	1,749
38	Kayunga Magisterial Area	1,359	1,178	1,174	1,382	102
39	Kibale Magisterial Area	3,005	4,195	2,987	3,705	3,632
40	Kiboga Magisterial Area	1,520	2,706	1,846	2,026	504
41	Kira Magisterial Area	2,136	2,592	2,435	2,331	2,267
42	Kiruhura Magisterial Area	1,458	2,223	1,913	1,779	147
43	Kiryandogo Magisterial Area	2,120	1,761	1,633	2,017	2,113
44	Kisoro Magisterial Area	1,113	1,521	1,141	1,401	597
45	Kitgum Magisterial Area	1,351	1,726	1,512	1,381	1,082
46	Koboko Magisterial Area	758	1,465	1,023	1,131	83
47	Kotido Magisterial Area	642	864	765	677	299
48	Kumi Magisterial Area	1,426	2,262	1,811	1,826	428
49	Kyenjojo Magisterial Area	4,514	3,209	2,218	4,805	4,662
50	Lira Magisterial Area	3,299	4,787	4,014	4,266	1,209
51	Lugazi Magisterial Area	3,650	4,628	3,119	4,552	792
52	Luwero Magisterial Area	5,394	6,366	3,701	7,109	4,865
53	Makindye Magisterial Area	5,273	82,38	6,911	6,052	3,142
54	Masaka Magisterial Area	4,302	5,339	5,173	4,295	999

S/N	Name of Magisterial Area	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases as at 30th June 2024	Sum of Backlog
55	Masindi Magisterial Area	1,724	1,786	1,785	1,683	2,421
56	Mayuge Magisterial Area	773	2,051	1,891	890	104
57	Mbale Magisterial Area	2,779	3,376	3,092	3,015	1,499
58	Mbarara Magisterial Area	7,280	7,762	7,225	8,749	452
59	Mengo Magisterial Area	6,422	8,227	6,792	7,435	2,681
60	Mitoma Magisterial Area	855	1,504	1,453	838	0
61	Mityana Magisterial Area	1,620	1,740	1,408	1,826	600
62	Moroto Magisterial Area	942	492	496	822	168
63	Moyo Magisterial Area	740	899	651	995	312
64	Mpigi Magisterial Area	2,334	5,002	4,326	2,692	1,206
65	Mubende Magisterial Area	2,737	3,247	3,339	2,579	1,334
66	Mukono Magisterial Area	3,586	4,292	4,012	3,881	1,389
67	Nabweru Magisterial Area	2,638	2,866	2,749	2,682	1,844
68	Nakapiripirit Magisterial Area	368	968	789	636	126
69	Nakasongola Magisterial Area	446	1,127	1,040	525	141
70	Nakawa Magisterial Area	7,758	5,972	6,534	7,092	1,1057
71	Nebbi Magisterial Area	2,289	2,602	1,831	3,196	1,012
72	Ntoroko Magisterial Area	1,079	573	786	1,056	0
73	Ntungamo Magisterial Area	3,590	3,476	3,096	3,909	2,426
74	Oyam Magisterial Area	1,028	820	885	939	254
75	Pader Magisterial Area	1,552	2,163	2,028	1,601	333
76	Pallisa Magisterial Area	1,002	866	859	998	1,254

S/N	Name of Magisterial Area	No. of Cases Brought Forward	No. of Cases Registered	No. of cases Disposal	No. of Pending cases as at 30th June 2024	Sum of Backlog
77	Rakai Magisterial Area	2,263	3,660	2,801	2,644	215
78	Rukungiri Magisterial Area	3,501	3,606	3,058	4,008	852
79	Sembabule Magisterial Area	883	1,828	1,714	1,065	29
80	Sironko Magisterial Area	1,589	1,975	1,416	2,004	342
81	Soroti Magisterial Area	1,363	2,880	1,847	2,114	1,711
82	Tororo Magisterial Area	2,386	2,784	2,495	2,970	919
83	Wakiso Magisterial Area	4,178	3,609	3,329	4,443	732
84	Yumbe Magisterial Area	1,254	1,633	988	1,760	374

Source: Computed by EOC using data set from Judiciary as of 30th June 2024.

9.5.1 Distribution of Magistrates Courts in Uganda

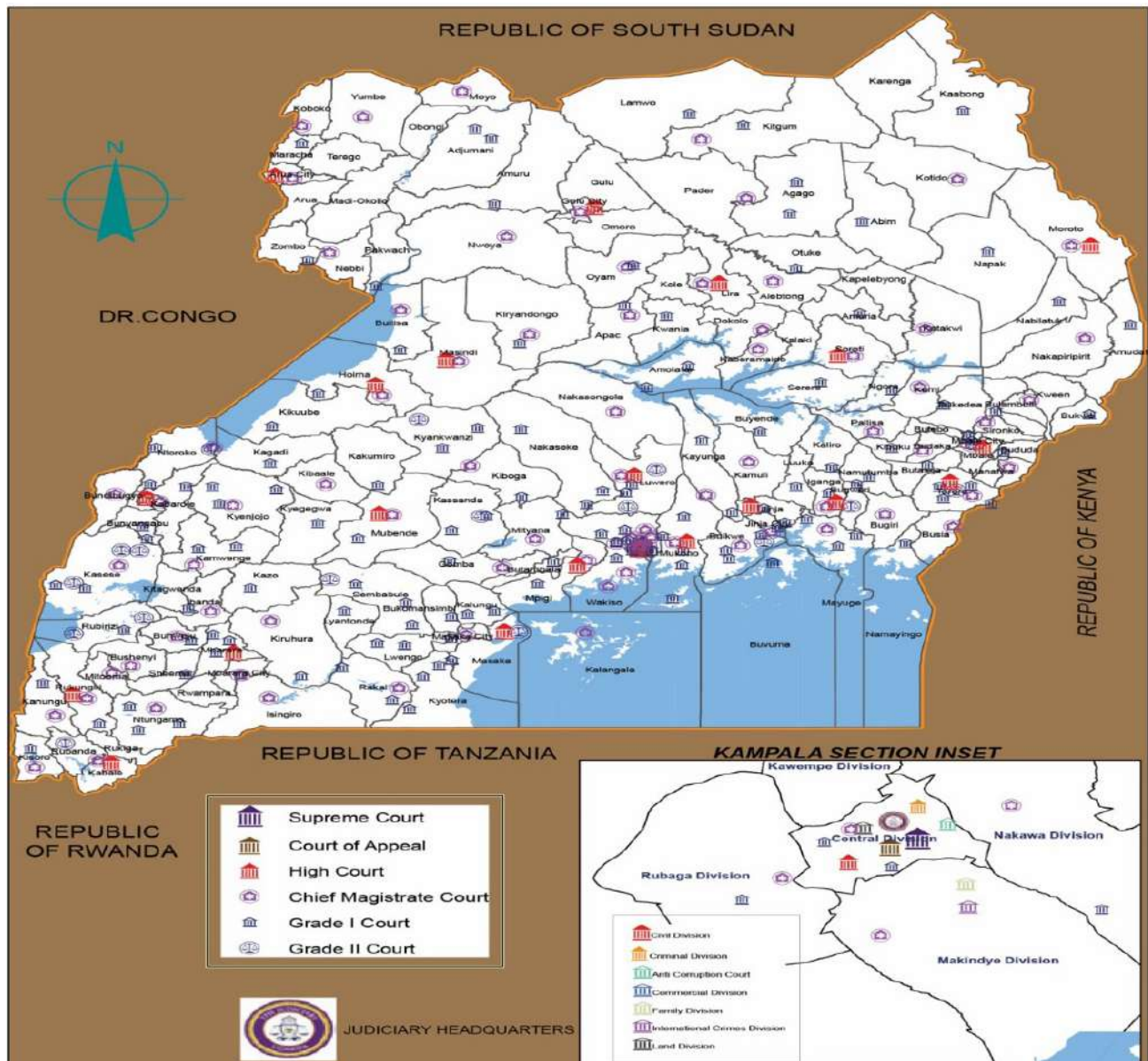
Article 129 of the Constitution of Uganda establishes the Courts of Judicature as follows: a) the Supreme Court of Uganda; b) the Court of Appeal of Uganda / Constitutional Court; c) the High Court of Uganda; and such subordinate Courts as Parliament may by law establish.

In line with Article 129 (d), Parliament enacted the Magistrates Courts Act Cap. 19 which establishes the Magistrates Courts, namely, Chief Magistrate; Magistrate Grade I and Magistrate Grade II. The High Courts and Magistrates Courts are located in different parts of the country while the Supreme Court and Court of Appeal / Constitutional Court are situated in Kampala although they can sit in any part of the country as may be required for purposes of dispensing justice.

The EOC assessed the distribution of the courts and staffing levels, with a focus on **Magistrate Courts** across the country to ascertain the level of service delivery. The Commission focused on the Magistrates Courts, mainly because these serve as the initial point of contact for many Ugandans, especially the vulnerable individuals seeking legal services. The law, particularly the Magistrates Courts (Magisterial Areas and Magistrates Courts) Instrument, 2024, requires that Magistrates Courts be distributed throughout the country to enhance access to justice for these vulnerable groups. Additionally, they handle a significant number of cases, including minor criminal offenses, family disputes,

land issues, and small claims, which are commonly encountered in everyday life especially by the vulnerable groups. The Magistrate Courts Act further provides for the pecuniary jurisdiction of the Magistrate Courts. Magistrate Grade I courts handle matters not exceeding 20 million while Chief Magistrate Courts have jurisdiction over matters not exceeding 50 million. Thus, the EOC 's findings on the distribution of Magistrate Courts are presented in the figure below.

Figure 9.2: Distribution of Magistrate Courts in Uganda



Source: A Map from Judicial Annual Performance Report 2022/23

The findings in the figure above indicate the distribution of various Courts across the country. However, during the field assessment, it was observed that there are some districts that do not have any functional Court, which included Kalaki, Rukiga, Rubanda, Terego, and Obongi, among others. This implies that Ugandans, especially the vulnerable

persons, still move longer distances to neighboring districts to access justice, hence the need for government to ensure the operationalization of the stated Magistrate Courts in accordance with the Magistrates Courts (Magistrate Areas and Magistrates Courts) Instrument, 2024.

9.5.2 Staffing levels at Magistrate Courts

Whereas government has made efforts to ensure that Magistrates Courts are equally distributed across all the sub regions, findings on staffing levels indicate that Uganda has a total of 91 Chief Magistrates and 368 Magistrate Grade Ones and only 18 Magistrate Grade Two. The findings also indicated that over 60 Chief Magistrate Courts and 170 Magistrate Grade One courts had no judicial officer to administer justice and this grossly affects access to justice for all litigants. The table below shows the distribution of Judicial officials at the various Magisterial areas against the number of districts served.

Table 9.5: Distribution of judicial officials at the various magisterial areas

S/N	Magistrate Area	Number of Chief Magistrates	Number of Magistrate Grade I	Number of Magistrate Grade II	No. of districts served
1	Fort Portal Magisterial Area	1	5	0	4
2	Kamwenge Magisterial Area	1	2	0	2
3	Kyenjojo Magisterial Area	1	4	0	2
4	Bundibugyo Magisterial Area	1	1	0	1
5	Ntoroko Magisterial Area	0	2	0	1
6	Kasese Magisterial Area	1	5	1	1
7	Hoima Magisterial Area	1	3	0	1
8	Kibale Magisterial Area	1	3	0	4
9	Masindi Magisterial Area	1	3	0	1
10	Buliisa Magisterial Area	0	1	0	1
11	Kiryandogo Magisterial Area	1	2	0	1
12	Mbarara Magisterial Area	1	7	1	1
13	Ntungamo Magisterial Area	1	4	0	1
14	Ibanda Magisterial Area	1	3	0	1
15	Isingiro Magisterial Area	1	2	0	1
16	Kiruhura Magisterial Area	1	3	1	2
17	Bushenyi Magisterial Area	1	5	1	3
18	Mitoma Magisterial Area	0	1	0	1
19	Buhweju Magisterial Area	0	1	0	1
20	Kabale Magisterial Area	1	2	0	2

S/N	Magistrate Area	Number of Chief Magistrates	Number of Magistrate Grade I	Number of Magistrate Grade II	No. of districts served
21	Kisoro Magisterial Area	1	2	0	1
22	Rukungiri Magisterial Area	1	3	0	1
23	Kanungu Magisterial Area	0	2	0	1
24	Buganda Road Magisterial Area	2	11	0	1
25	Entebbe Magisterial Area	1	3	0	1
26	Kajjansi Magisterial Area	1	2	0	1
27	Kasangati Magisterial Area	0	0	0	1
28	Kira Magisterial Area	1	3	0	1
29	Makindye Magisterial Area	2	3	1	1
30	Mengo Magisterial Area	3	6	0	1
31	Nabweru Magisterial Area	1	6	0	1
32	Nakawa Magisterial Area	3	7	0	1
33	Wakiso Magisterial Area	1	6	0	1
34	Luwero Magisterial Area	1	6	0	2
35	Nakasongola Magisterial Area	1	1	0	1
36	Masaka Magisterial Area	1	11	1	3
37	Rakai Magisterial Area	1	4	0	3
38	Sembabule Magisterial Area	1	1	0	1
39	Kalangala Magisterial Area	1	1	0	1
40	Mpigi Magisterial Area	3	6	0	1
41	Gomba Magisterial Area	0	0	0	1
42	Butambala Magisterial Area	1	1	0	1
43	Mukono Magisterial Area	2	6	3	1
44	Lugazi Magisterial Area	1	6	0	2
45	Kayunga Magisterial Area	1	4	0	1
46	Mubende Magisterial Area	1	2	2	2
47	Mityana Magisterial Area	1	4	0	1
48	Kiboga Magisterial Area	1	6	0	2
49	Arua Magisterial Area	1	3	0	2
50	Nebbi Magisterial Area	1	4	0	4
51	Koboko Magisterial Area	1	2	0	2
52	Yumbe Magisterial Area	0	1	0	1
53	Moyo Magisterial Area	0	2	0	4
54	Gulu Magisterial Area	1	3	0	1
55	Anaka Magisterial Area	1	3	0	2
56	Pader Magisterial Area	1	3	0	3
57	Kitgum Magisterial Area	1	3	0	3
58	Apac Magisterial Area	1	2	0	1

S/N	Magistrate Area	Number of Chief Magistrates	Number of Magistrate Grade I	Number of Magistrate Grade II	No. of districts served
59	Lira Magisterial Area	1	4	0	2
60	Dokolo Magisterial Area	0	2	0	2
61	Alebtong Magisterial Area	0	3	0	2
62	Oyam Magisterial Area	1	1	0	1
63	Jinja Magisterial Area	1	7	0	2
64	Kamuli Magisterial Area	1	3	0	2
65	Iganga Magisterial Area	1	9	0	3
66	Bugiri Magisterial Area	1	3	0	2
67	Mayuge Magisterial Area	1	2	0	3
68	Mbale Magisterial Area	1	5	0	1
69	Sironko Magisterial Area	1	3	1	4
70	Bubulo Magisterial Area	1	2	0	1
71	Kapchorwa Magisterial Area	1	3	0	3
72	Moroto Magisterial Area	0	2	0	2
73	Kotido Magisterial Area	1	3	1	3
74	Nakapiripirit Magisterial Area	1	2	0	3
75	Kumi Magisterial Area	1	4	1	3
76	Soroti Magisterial Area	1	3	0	2
77	Katakwi Magisterial Area	1	3	0	2
78	Kaberamaido Magisterial Area	1	0	0	3
79	Tororo Magisterial Area	1	5	1	2
80	Pallisa Magisterial Area	1	1	0	1
81	BUSIA Magisterial Area	1	2	0	1
82	Budaka Magisterial Area	1	2	0	3

Source: computed by EOC using data set from Judiciary

The findings from the table above reveal that several Magisterial areas, including Moroto, Alebtong, Dokolo, Moyo, and Gomba, currently lack a Chief Magistrate. According to the Magistrate Instrument 2024, a Magisterial Area is defined as a specified area comprising the areas corresponding with the designated districts or cities. Consequently, the absence of a Chief Magistrate means that their visits to these areas are infrequent. This situation leads to delays in important judicial and administrative decisions, affecting the timely resolution of cases. For vulnerable individuals, this can significantly increase the cost of accessing justice, as some decisions may have to wait until the Chief Magistrate is present.

Additionally, the findings in the table also revealed that the distribution of Judicial Officers in the designated Magisterial Areas was unfair. For instance, Mbarara Magisterial Area

has 8 judicial officers serving just one district; Kasese Magisterial Area has 7 judicial officers for one district, and Ntungamo Magisterial Area has 5 judicial officers also for one district. In contrast, Kaberamaido Magisterial Area has only one Chief Magistrate responsible for three districts (Kaberamaido, Kapelebyong, and Kalaki), and Moyo Magisterial Area has 2 judicial officers serving four districts (Moyo, Adjumani, Obongi, and Madi-Okollo). This results in increased workload for the designated officers and delays in case resolution.

Although the EOC is cognizant of the fact that the Magistrates are distributed depending on the workload and coverage of a particular Magisterial area, the Commission observed that there are some Magistrate's Courts without any Magistrates, leading to regional inequalities and this is presented in table 7.3 below. This implies that the absence of Magistrates from the defined courts increases the cost of accessing justice among the vulnerable groups since they have to move long distances to where the courts are located, which hinders access to expeditious justice.

Table 9.7: Showing Magistrate Courts without any Judicial Officer/Magistrate

S/N	District	Court Name	No. of Chief Magistrates	No. of Magistrate Grade I	No. of Magistrate Grade II
1	Kabarole	Rwiimi - MAG1	0	0	0
2	Kamwenge,	Kahunge - MAG1	0	0	0
3	Kamwenge	Kicheche - MAG1	0	0	0
4	Kyenjojo	Butiti - MAG1	0	0	0
5	Kyenjojo	Bufunjo - MAG1	0	0	0
6	Ntoroko	Rwebisengo - MAG1	0	0	0
7	Ntoroko	Kanara - MAG2	0	0	0
8	Kasese	Katunguru - MAG2	0	0	0
9	Hoima	Buseruka - MAG1	0	0	0
10	Buliisa	Biiso-MAG1	0	0	0
11	Mbarara	Bwizibwera - MAG1	0	0	0
12	Ntungamo	Rwashamaire - MAG1	0	0	0
13	Nakaseke	Semuto - MAG1	0	0	0
14	Luwero	Wabusana - MAG2	0	0	0
15	Rakai	Lwamaggwa - MAG2	0	0	0
16	Sembabule	Lwemiyaga - MAG2	0	0	0
17	Rakai	Kakuuto - MAG1	0	0	0
18	Sembabule	Mateete - MAG1	0	0	0
19	Sembabule	Ntuusi - MAG1	0	0	0

S/N	District	Court Name	No. of Chief Magistrates	No. of Magistrate Grade I	No. of Magistrate Grade II
20	Gomba	Kanoni – CM	0	0	0
21	Gomba	Maddu - MAG1	0	0	0
22	Mukono	Ngogwe - MAG2	0	0	0
23	Mukono	Nyenga - MAG2	0	0	0
24	Mubende	Kasambya - MAG1	0	0	0
25	Mubende	Kiganda - MAG1	0	0	0
26	Kasanda	Myanzi - MAG1	0	0	0
27	Kiboga	Bukomero - MAG1	0	0	0
28	Kyankwanzi	Ntwetwe - MAG1	0	0	0
29	Zombo	ZeU - MAG1	0	0	0
30	Zombo	Warr - MAG2	0	0	0
31	Nebbi	Parombo - MAG1	0	0	0
32	Adjumani	Pakele - MAG1	0	0	0
33	obongi	Obongi - MAG1	0	0	0
34	Mayuge	Kityerera - MAG1	0	0	0
35	Tororo	Nagongera - MAG1	0	0	0
36	Tororo	Kisoko - MAG2	0	0	0

Source: compiled by EOC using data set from the Judiciary June 2024

To confirm the statistical findings, the EOC conducted a field assessment from various districts across the country and the field findings were in tandem with statistical findings. For instance, during the Key Informant Interview (KII) at the Magistrate Court in Mayunge District, the respondent informed the Commission that;

“There are four Magistrate Courts in the district: one Chief Magistrate Court and three Magistrate Grade I Courts, namely the Chief Magistrate Court, Kityerera Magistrate Grade I Court, Kigadalo Magistrate Grade I Court, and Baitambogwe Magistrate Grade I Court. However, there are significant staffing challenges i.e. While Baitambogwe has a resident Grade I Magistrate, the other two Grade I courts currently do not have any staff. The respondent also added that the courts without a Judicial officer hold sessions only once a week, as the presiding Magistrate is from the Chief Magistrate Court in the district. This limited schedule results in Court closures on the other days, leading to delays in resolving cases”.

In Zombo, the situation did not differ from that of Mayunge in regard to staffing. Zombo has three designated courts in Paidha, Zeu, and Warr. All the three courts are functional, except that Zeu and Warr Magistrate Courts do not handle criminal cases simply because there is no assigned Judicial officer to handle such cases. Paidha Court has one Grade I

Magistrate but with a visiting Chief Magistrate stationed in Nebbi who comes every two weeks.

9.6 Government Interventions in Addressing in Accessing to Justice

Government has made several interventions to improve access to justice, particularly for vulnerable and marginalized populations. These interventions aim to address systemic barriers in the judicial system, increase legal services in underserved areas, and promote equitable access to justice. Some of the key interventions include:

1. Provision of legal and policy framework

Government has provided an enabling legal and policy framework in the administration of justice at national level ranging from the constitution and other relevant laws and policies.

2. Establishment of institution frameworks

Government has also established a number of institutional frameworks that play various roles in administering justice in Uganda and they are presented in the table below.

S/ N	Institution	Role
1	Ministry of Justice and Constitutional Affairs	The Ministry provides legal advice and services to the government, its institutions, and the public, as well as regulates the legal profession and legal education.
2	The Judiciary	The Judiciary promotes the rule of law and contributes to the maintenance of order in society in Uganda. Its functions focus on administering justice through resolving disputes between individuals, and between the State and individuals.
3	Uganda Police Force	The police is responsible for protecting life and property, prevention and detection of crime, keeping law and order, and maintenance of overall security and public safety in Uganda.
4	Uganda Prison Service	Administers the sentences of convicted offenders sentenced to imprisonment and provides custody for individuals who have been remanded by the courts of Uganda.
5	Directorate of Public Prosecutions (DPP)	The ODDP's role is to ensure that criminal cases are critically examined before they are registered in court
6	Judicial Service Commission	It is a Constitutional body established under Article 146 of the Constitution of the Republic of Uganda, 1995, whose mandate is to recruit judicial officers and regulate their conduct.
7	Local Council Courts	This is a subordinate court with jurisdiction within the precincts of their localities, handling children matters, family, customary land disputes, and other light civil cases.
8	Ministry of Gender, Labour and Social Development	The Ministry is responsible for the protection and promotion of the rights of the vulnerable population, addressing gender inequalities, ensuring cultural growth, labour and employment as well as community mobilization and empowerment
9	Law Development Centre	Its core role is to promote the rule of law and access to justice through professional legal training, research, and advocacy to legal practitioners, policy makers and the public.

S/ N	Institution	Role
10	Uganda Law Society	This is the bar association for lawyers in Uganda whose mandate is to protect and assist the public in Uganda in all matters related to the law.
11	Uganda Human rights commission	Its key role is to investigate cases, at its own initiative or on a complaint made by any person or group of persons, against the violation of any human right and also to visit jails, prisons, and places of detention or related facilities with a view of assessing and inspecting conditions of the inmates and make recommendation.
12	Equal Opportunities Commission	The Commission is mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favor of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters. During this reporting period, the Commission received a number of complaints and concluded 235 cases focusing on issues of discrimination, marginalisation and exploitation in areas of land, family, employment, education and health among others. This has been through conducting of tribunals, investigation, mediations and ADR mechanisms.
13	Legal aid service providers	These provide free legal assistance to marginalized and vulnerable populations, ensuring access to the legal system for those who might otherwise be unable to afford representation, including offering legal advice, court representation, and community awareness campaigns to empower individuals to understand and exercise their rights.

3. Establishment of Mobile Courts

To address the challenge of geographical barriers, especially in rural and hard-to-reach areas, the government has introduced mobile courts. These courts bring judicial services closer to the people, particularly for communities that are far from established court infrastructure. Mobile courts have proven beneficial for vulnerable populations, such as women, persons with disabilities, and older persons, who might otherwise struggle to physically access formal courts. For example: Kyangwali – Hoima, Rwamanja – Kamwenge, Bidi Bidi – Koboko, Imvepi – Arua, Kiryandongo, Nakivale – Insiro, Rhino Camp – Arua, Omugo Camp – Arua, Alere – Adjumani, Kyaka II Settlement - Kyegegwa

4. Improvement of physical court infrastructure:

The government, through the Judiciary, has invested in expanding and improving physical court infrastructure across the country. New court buildings have been constructed, and efforts are being made to rehabilitate the old ones, particularly in rural and underserved areas. The goal is to bring judicial services closer to the people and improve access to courts for vulnerable populations, including persons with disabilities, older persons, children and women. Some of the court infrastructure include Soroti High Court, Rukungiri

High Court, Tororo High Court, Alebtong High Court Lyantonde High Court, among others.

5. Small claim interventions:

The introduction of the Small Claims Procedure in the Magistrate Courts aimed at reducing the costs and time associated with resolving civil disputes, particularly for low-income individuals. The Small Claims Procedure allows for quicker resolution of claims valued at less than UGX 10 million (around \$2,700), without the need for legal representation. This is particularly beneficial for people who cannot afford lawyers and who are involved in minor civil disputes. A total UGX. 17,993,850,733 was released back to the economy through the SCP in FY 2023/24.

6. Digitalisation of court processes

The government introduced an Electronic Court Case Management Information System (ECCMIS) that automates and tracks all aspects of a case life cycle, that is, from initial filing through disposition and appeal as to each individual party for any case type. The ECCMIS allows paperless case management after a case has been filed, and it follows through the life cycle of a case, to mediation, automatic allocation of case, hearing then to delivery of judgment, execution, closure and finally archiving of a case in system. The Commission applauds government for introducing this system since it was beneficial during the time of Covid-19 and it helps people who cannot easily access courts. However, a few people know about the system while others are limited due to lack equipment and power to navigate through it.

7. Provision of Legal aid service to the indigents

The government, through the Justice, Law, and Order Sector (JLOS), envisaged in the NDP III the aspect of expanding legal aid services, particularly for vulnerable groups like women, children, persons with disabilities, and the indigent. This has primarily been done through partnerships with non-governmental organizations (NGOs), community-based organizations (CBOs), and the Uganda Law Society (ULS). The Legal Aid Policy Framework, developed by JLOS, aims to increase access to free legal services for indigent individuals.

9.6 Key observations in accessing Justice by the vulnerable

- i. The most prevalent justice needs affecting Ugandans relate to family (37%), land (36%) and crime (33%), among others
- ii. Majority of Ugandans (45.7%) seeking justice preferred the Local Courts, followed by police at 30.1%.
- iii. The main factors hindering access to justice among the vulnerable population is the long distances they have to move at 15%, followed by limited physical

- accessibility (12%) and Limited knowledge on the legal process at 11%.
- iv. Kampala sub region has the highest percentage of case backlog of 35% (41,587), followed by Buganda North at 16.3% (19,384) and Bunyoro at 7.8% (9,286).
 - v. Districts that do not have any functional Court included Kalaki, Rukiga, Rubanda, Terego, and Obongi. This implies that Ugandans, especially the vulnerable groups, still move longer distances to neighbouring districts to access justice.
 - vi. Uganda has a total of 91 Chief Magistrates and 368 Magistrate Grade Ones and only 18 Magistrate Grade Two, thus over 60 Chief Magistrate Courts and 170 Magistrate Grade One courts had no substantive judicial officer to administer justice.
 - vii. Cases of discrimination, marginalization and exploitation are on the increase especially the older persons, persons with disabilities, youth, and women.
 - viii. Island districts have limited access to justice due to inadequate Magistrate Courts, Magistrates, and the high cost of transport, among others
 - ix. The distribution of Judicial officers in the designated Magisterial Areas was unfair. For instance, Mbarara Magisterial Area has 8 judicial officers serving just one district; Kasese Magisterial Area has 7 judicial officers for one district, while Kaberamaido Magisterial Area has only one Chief Magistrate responsible for three districts and Moyo Magisterial Area has 2 judicial officers serving four districts.

9.7 Recommendations

- i. The Judiciary should expedite the operationalization of the Magistrates Courts (Magistrate Areas and Magistrates Courts) Instrument, 2024 especially in districts that do not have any Magistrate court.
- ii. The Judicial Service Commission should ensure the recruitment and placement of relevant staff, that is, Chief Magistrates, and Magistrate Grade ones to all Magistrate Courts without any staff to enhance efficiency in the administration of justice.
- iii. The Judiciary should consider provision of legal education programs to inform the people, especially vulnerable groups, about their legal rights and the court processes. This will help them navigate the justice system more effectively and reduce exploitation.
- iv. The government should provide funding for legal aid services, particularly in the rural areas. This will enable the vulnerable groups to access professional legal

representation without having to incur heavy financial burdens.

- v. Court documents and legal communications should be simplified and translated into local languages using clear language to ensure accessibility.
- vi. The government should adopt the Alternative Dispute Resolution (ADR) mechanism that embraces culture and traditional practices such as Mato oputo in Acholi, Khadh courts for Muslims and Kisekwa in Buganda.
- vii. The Judiciary should put in place strict mechanisms to ensure the security of files in courts as well as sanctions of judicial officers involved in the loss of files.
- viii. Individuals who have committed minor crimes should be given community service and caution as a form of punishment rather than imprisonment to avoid congestion in detention / prison facilities.

CHAPTER TEN

IMPORTANT CONCERNS OF THE YOUTH, PERSONS WITH DISABILITIES, OLDER PERSONS AND SELECTED ETHNIC MINORITY GROUPS

10.0 Introduction

This chapter analyses critical concerns of youth, Persons with Disabilities, Older Persons and selected Ethnic Minority Groups. The study was necessitated by the number of petitions and complaints the EOC received from the above Special Interest Groups demanding for the intervention of the Government and other stakeholders to address these issues.

The findings in this chapter were arrived at through information obtained from documentary review, Focus Group Discussions (FGD) and in-depth interviews with more than 300 leaders and stakeholders from the youth, persons with disabilities, Older Persons and selected Ethnic Minority Groups (EMG), namely; the Nubi, Banyabindi, Bennet and the Maragoli.

Furthermore, the findings are expected to facilitate the relevant duty bearers to take the necessary actions to address the key issues raised. The most important concerns for each group are presented below;

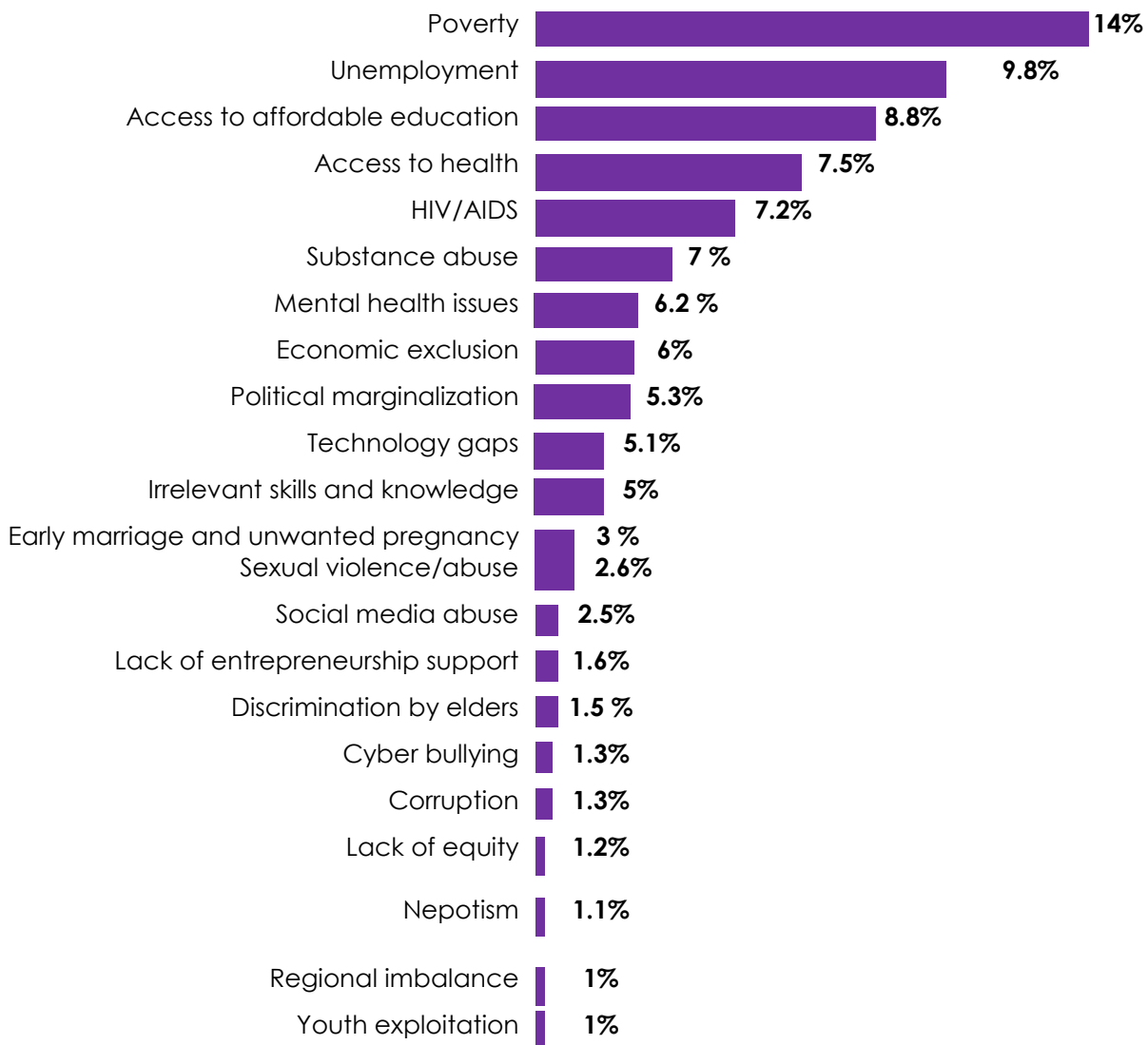
10.1 Youth Concerns/Issues in Uganda

The official and statutory definition of the youth in Uganda is "a person between the age of 18 and 30 years" (NYC Act, 1993). The recent National Population and Housing Census Preliminary Report (2024) revealed that the youth constitute 23.5% of the Country's population, meaning that out of the 45,905,417 Ugandans, 10,787,772.9 are youth.

It should be noted that, the youth are not a homogenous group but there are unique variations amongst them in terms of gender, age, segments, education and geographical location which may demand for different approach and intervention.

Through FGD, Key Informant Interviews (KII) and review of documents, below are some of the findings on the most important issues the youth want the Government to address:

Figure 10.1: Important issues Youth want Government to address



Source: EOC compilation, 2024

From the issues raised by the youth, poverty was cited as the most pressing issue standing at 14% followed by unemployment at 9.8%, access to education at 8.8%, access to health at 7.5%, and HIV/AIDs at 7.2%. The least important issues, according to the findings, are lack of equity at 1.2%. Nepotism (1.1%), regional imbalance (1%), and youth exploitation (1%).

Poverty

According to Uganda Bureau of Statistics (UBOS), 39% of Ugandans live below the poverty line. However, in the recent UBOS report of 2024, the number has reduced to 33%. The youth constitute more than half of the poor people in the country. This is because majority do not have access to factors of production and due to high rate of unemployment.

Unemployment

According to the National Labour Survey Report (2021), 37 percent of the youth aged 18 to 30 years, were in employed and 41 percent were in unemployed. Almost all employed youth were in informal employment. Additionally, the majority of the youth labour force is based in rural areas, highlighting challenges related to economic opportunities and gender disparities, as 51% of rural youth are female and 49% male.

Access to affordable education

Access to affordable and quality education remains a significant challenge to the youth. The recent hikes in school fees at all levels of education has made education inaccessible to some youth (ISER, 2023). Although government initiated UPE and USE to provide free education, majority of young people are still forced to contribute fees in form of lunch, construction and other charges which makes access to education difficult to the poor (EOC, 2024).

Access to health

The youth mentioned that although several private and public health facilities have been established in Uganda, accessibility and affordability remains a big challenge. In addition, most of the health facilities do not have youth friendly services (CEHURD Report, 2023). Relatedly, unique youth health issues including alcoholism, drug abuse, teenage pregnancies and STIs are hardly provided in health facilities.

HIV/AIDS

According to the Uganda AIDS Commission (2023), HIV prevalence among the adult population (15-49 years) has reduced from 5.2% to 5.1%. Overall, there has been a declining trend in the new HIV infections from the baseline of 54,000 and 21,000 to 51,516 and 17,000 respectively. The youth are the most affected and infected population. There has been recent reversal of gains made over the years in combating HIV due to complacency and risk behavior.

Substance Abuse

The Uganda Youth Development Link Report (2023) confirmed that substance and drug abuse is on the increase due to negative influence of social media and low enforcement against drug abuse in the country. The absence of specialized Centres for treating victims of drug abuse has made the situation even worse. However, the Government of Uganda enacted the Mental Health Act Cap 308, which provides among others for

the provision of community based mental health care and the establishment of Mental Health Advisory Board to monitor the implementation of the Act, act as a tribunal in cases of complaints by person with mental health disabilities, conduct research and advise government on the interventions for mental health care. This is laudable, but resources need to be provided for the effective implementation of the MHA and operationalization of the Mental Health Advisory Board to effectively execute its mandate.

Mental health

Mental health is a critical concern for youth in Uganda, stemming from various socio-economic challenges they encounter. High unemployment rates, poverty, substance abuse, and the pressures of early marriage contribute to heightened stress, anxiety, and depression among young people. Additionally, the rise of cyberbullying and the negative impacts of social media further affect their mental well-being. Despite the pressing need for mental health services specifically designed for youth, there remains a significant lack of accessible and youth-friendly mental health resources.

Economic exclusion

The young people revealed that although the country has made various interventions for example UWEP, EMYOOGA and National Disability Grant among others to promote economic development in the country, the youth still feel excluded. For example, whereas the youth constitute 23% of the country's population, the government has not put in place a specific economic program for them. They complained that despite their population, only 30% of the funding under the Parish Development Model was earmarked for them. The Youth Livelihood Programme which used to provide friendly financial services for the youth was recently down scaled.

Political marginalization

Despite their numerical strength, the youth are represented by only five (5) members of parliament and two (2) councilors in each district. Their participation in other government structures also remains inadequate in comparison to their population.

Technology gaps

In comparison to their counterparts in the neighboring countries, the youth feel that access to modern technology is still not adequate. They lack essential skills in technology, face high costs of internet as well as increased costs in purchasing gadgets (UBOS Census report, 2024).

Early marriage and unwanted pregnancies

Teenage pregnancies, unwanted pregnancy and early marriages in most parts of the country remain high. In Uganda, the prevalence of teenage pregnancies is quite significant, with about 25% of teenage girls aged 15-19 having experienced pregnancy. This rate is among the highest in East Africa, compared to Kenya, where the teenage pregnancy rate is around 18%, and Ethiopia, 14%.

Early marriage also remains a concern in Uganda, with approximately 40% of women married before the age of 18, compared to 30% in Kenya and 28% in Ethiopia. In addition, the Uganda Police Annual Crime Report (2023), stated that a total of 12,771 cases of Defilement were reported to Police in 2023, in addition to 1,557 rape cases across the Country. The above vices have also contributed to increase in cases of teenage and unwanted pregnancies in Uganda.

Sexual violence /abuse

Sexual violence and abuse among youth in Uganda is a critical concern, with many young people facing increased vulnerability due to societal norms, lack of legal protections, and inadequate support systems, which exacerbates their risk and trauma. The female youth are the most affected both at home, work places, educational institutions and in communities.

Social media abuse

Uganda has registered high access and usage of the internet. It is reported that approximately 19 million people have access to internet in Uganda due to improved services by the various telecommunication providers (Annual Police Report 2023). However, this has led to negative consequences of abuse of social media. For example, pornography, homosexual, cyber bullying and other social behaviors have been spread through the use of social media.

Limited Entrepreneurship Support

Some of the youth lack access to financial services, business ideas, enterprise skills, lack of collateral which has affected them to initiate, sustain and promote their businesses. This is also attributed to their fear of borrowing from financial institutions, various legal processes; laziness and preference to sports betting; substance and drug abuse; unemployment among others.

Discrimination by Elders

The youth revealed that they are being discriminated by elders in society due to cultural orientation, which favours old age. This has affected their creativity, autonomy and personal development. The exclusion of young people from participating in the decision-making process is consistently backed by cultural and traditional practices that views them as inexperienced, not knowledgeable and unfit to participate in such process. The resultant effect of this is the locking of the voices of the youth from decision making arenas. Their opinions, views and ideas are therefore suppressed by the elders.

Cyber bullying

Cyber bullying is increasingly affecting Ugandan youth, exacerbated by the high rates of internet access. Young people report experiences of harassment, threats, harm, and public shaming online, which can lead to mental health issues, decreased self-esteem, death and a sense of isolation. The lack of legal protections and inadequate reporting mechanisms make it difficult for victims to seek help or justice, leaving them vulnerable.

Corruption and Nepotism

Corruption poses a significant challenge to youth in Uganda, limiting their access to opportunities such as education, employment, and government services. On the other hand, young people often find that nepotism and favoritism influence hiring practices, scholarship allocations, and other essential services. This undermines their faith in government institutions and exacerbates feelings of marginalization, as they perceive that meritocracy is not upheld. Although Government has enacted Laws and established institutions like the; Inspectorate of Government(IGG) Office, Anti-Corruption Court and the recent presidential appointment of Anti-Corruption Unit to fight corruption and embezzlement, these have still remained high yet government enacted the Anti-Corruption Act Cap 116, Ant-Corruption Unit of State House; IGG Office, Anti-Corruption Court and the recent presidential appointment of Anti-Corruption Unit.

Lack of equity

Some of the youth stated that there is inadequate promotion and implementation of the principle of equity and equality in access to government services such as employment, loan scheme, education and recruitment into public service.

Regional imbalance

A cross section of the youth submitted that regional imbalance in development has led to poverty and lack of economic development. Youth from some regions feel excluded and have no access to critical services. This has in turn contributed to them, lagging behind.

Youth exploitation

The youth believe that they have been socially, politically and economically exploited. The youth have been found to be among the most unemployed group and this is further intensified by the fact that most of them live in rural areas and are engaged in subsistence farming. This increases their vulnerability to exploitation by political factions. In addition, some youth reported to have been used as a fore front of receiving funds from the various Government programmes and later these funds are taken away from them.

Recommendations

- i. The Government should introduce a quota system as one of the criteria to access key government services such as higher education, loan scheme, government scholarship, recruitment in key sectors etc.
- ii. There is need to put in place multiple economic intervention to create more than 500,000 jobs per year to accommodate the big numbers of unemployed youth.
- iii. The cost of education and the quality of education should be addressed through a deliberate government policies and regulations as discussed in this EOC report in Chapter on the Impact of Tuition fees.
- iv. Given the big population of the youth in the country, there is need for an independent and comprehensive youth employment intervention programme to address the challenge of entrepreneurship and access to financial services.
- v. Implement comprehensive digital literacy programs in schools to educate youth about online safety, responsible internet use, and available reporting mechanisms for cyberbullying.
- vi. The Government should prioritize the development and funding of accessible, youth-friendly mental health services that address the specific needs and challenges faced by young people in Uganda.
- vii. The government should implement comprehensive legal reforms and establish support services that specifically address sexual violence and abuse against youth, ensuring accessible reporting mechanisms and survivor support.

10.2 Situation of Persons with Disabilities in Uganda

The Persons with Disabilities (PWDs) Act Cap 115 defines disability as, 'A substantial functional limitation of a person's daily life activities caused by physical, mental or sensory impairment and environment barriers, resulting in limited participation in society on equal basis with others.' Some of the common disabilities in Uganda include; visual impairments; physical disabilities; hearing impairment; multiple disabilities; mental and psycho socio disabilities; and albinism among others.

The UBOS Report (2024) indicates that Uganda has three (3) million persons with disabilities.

Persons with disabilities are considered as being among the most vulnerable groups of the population. The main drivers of vulnerability amongst this category of people are: poverty; additional cost of living with a disability; shocks at on-set of disability among others. The issues faced by persons with disabilities are as explained below.

Employment

Persons with disabilities in Uganda are faced with challenges such as high unemployment rate, unfair treatment in employment opportunities, and limited funding for support initiatives. According to UBOS (2018), 47% of disabled individuals are unemployed.

There is need for increased employer awareness to address negative perceptions and attitudinal barriers.

Education

Persons with disabilities in Uganda face unique challenges in accessing education facilities because of their condition. Although UPE and USE schools enroll children with disabilities, the absence of special needs education in those schools affects their ability to fully participate in mainstream education, increasing issues such as segregated education, attitudinal barriers, and the lack of appropriately trained teachers. Additionally, high tuition fees for special schools, limited data for effective planning, low enrolment and retention rates, inadequate funding for Special Needs Education, limited number of Special Needs equipment, insufficient scholastic materials, a restrictive examination system, and inaccessible school environments further hinder their educational opportunities.

Inheritance Rights

Persons with disabilities often lack inheritance rights, leading to further marginalization. There is a need for government to enforce the Succession Act Cap 268 to ensure that this category of people is granted equal rights in matters of inheritance.

Health care

People with disabilities face unique challenges that often require medical care, which is frequently too expensive for them to afford. These difficulties include shortage of public health workers, long distances to health facilities, and limited accessibility to services. In addition, encountering barriers such as inadequate training for health practitioners in disability awareness and restricted access to essential services such as sexual and reproductive health care. During the COVID-19 pandemic, individuals with disabilities were disproportionately affected compared to the rest of the communities.

Neglect and Exclusion

Children with disabilities are often neglected and abandoned by their families. They are less likely to be registered at birth than other children due to stigma and negative stereotypes. A significant proportion of children with disabilities have been denied access to essential health, nutrition, education and early childhood development services.

Accessibility

According to UBOS, 80% of persons with disabilities in Uganda live in rural areas, facing challenges in participating fully in life due to inaccessible physical environments, transportation, and ICT; poorly disseminated and implemented accessibility standards; inaccessibility of older public buildings and ATMs; a lack of assistive technologies; limited use of sign language in public services; and inadequate availability of accessible formats like braille for reports and policies.

Mental health

In Uganda, persons with disabilities including those with psychosocial disabilities, face challenges such as a lack of community-based support services, negative attitudes and abuse from local service providers and family members, and widespread misconceptions about mental health that hinder understanding and acceptance.

Many persons with psychosocial disabilities have reported experiencing negative attitudes, insults, threats and physical assault, exploitation and ill treatment at the hands of local service providers, including the police, and that abuse also takes place within family settings.

Women with Disabilities and Refugee Communities

Women with disabilities face particular challenges, including high rates of physical and sexual violence, barriers to accessing sexual and reproductive health services, domestic violence among others. Refugee women with disabilities within Uganda also experience high levels of gender-based violence and limited access to assistive devices in refugee camps, which further restricts their mobility and participation.

Budgeting for Disability Inclusion

The implementation of the Convention on the Rights of Persons with Disabilities (CRPD) and the relevant national laws in Uganda faces challenges due to insufficient budget allocations for disability inclusion, with no analysis conducted on the costs of inclusion versus exclusion. While organizations of persons with disabilities in Uganda are considered strong and proactive, there is still a need for capacity development to effectively utilize the CRPD and Sustainable Development Goals (SDGs) for advancing disability-inclusive development.

Participation/status of Organizations of Persons with Disabilities (OPDs)

Organizations of Persons with Disabilities (OPDs) in Uganda operate at national, district, and community levels, covering both cross-disability and specific disability groups. They are regarded as strong and proactive. While they have contributed to capacity building for OPDs in the region, there is a need for further development in effectively utilizing the CRPD and the SDGs to promote disability-inclusive development.

Recommendations

- i. The government should prioritize funding for special needs education within existing learning institutions and establish additional specialized schools for individuals with disabilities. To achieve this, a comprehensive needs assessment should be conducted to identify specific requirements and challenges faced by these students. Following the assessment, an appropriate budget should be allocated to ensure that educational facilities can effectively support both academic achievement and disability-related needs. The Government should improve accessibility supported by the Persons with Disabilities Act, Cap 115 which mandates accessible buildings, information, public transport, and assistive devices.
- ii. Government should come up with a map showing where SNE schools are and the facilities.
- iii. Expand the National Special Disability Grant program by increasing funding for outreach and education aimed at employers. Focus should be placed on raising awareness of the value and capabilities of persons with disabilities and provide training on inclusive hiring practices. This will help reduce attitudinal barriers and foster a more supportive employment environment for individuals with disabilities.
- iv. The Government should improve the situation of persons with psychosocial disabilities by implementing comprehensive awareness-raising and sensitization initiatives to correct negative and inaccurate perceptions, establish community-based support services and collaborate with local stakeholders to provide education on mental health, promoting understanding and reducing stigma associated with psychosocial disabilities as envisioned in the Persons with Disabilities Act Cap 115 and the Mental Health Act Cap 308.
- v. Develop targeted programs for men and women with disabilities that improve access to sexual and reproductive health services, provide education on rights, ensure availability of assistive devices in refugee camps, and strengthen protective measures against gender-based violence through community awareness and tailored support services.
- vi. Conduct a comprehensive cost-benefit analysis of disability inclusion in employment to inform budget allocations, prioritizing sufficient funding for inclusive education, vocational training programs, technology needs, health and especially the

- assistive devices/ appliances for persons with different disabilities.
- vii. There is need for further development in effectively utilizing the CRPD, the PWD Act Cap 115, the MHA Cap 308 and the SDGs to promote disability-inclusive development.
 - viii. There is need to enhance the training and awareness of health practitioners regarding the needs of persons with disabilities, addressing both the provision of appropriate services and the elimination of harmful stereotypes.

10.3 Older Persons

According to the Uganda National Policy for Older Persons (2009), older persons are defined as persons aged 60 years and above. In Uganda, older persons contribute immensely to the creation of wealth, making important contributions as leaders in politics and businesses, and in their communities.

The Uganda National Household Survey (UNHS) Report, 2024 indicates that there are 2,303,584 older persons in Uganda, 1,012,003 males and 1,291,581 females. According to the Report, Kigezi (7%) had the highest proportion of older persons followed by Ankole and Elgon, both at 6%, and the lowest in Karamoja sub region (4%).

In a bid to promote the welfare of older persons in Uganda, Government has put in place various interventions which include; the Uganda National Policy for Older persons which provides for equal treatment, social inclusion and provision of livelihood support for older persons, the establishment of the National Council for Older persons to guide, monitor and advise all stakeholders on the quality of service delivery to older persons in Uganda, the Special Enterprise Grant for Older Persons (SEGOP) which provides financial support to older persons for income generation, PDM and the Social Assistance Grants for Empowerment (SAGE) which supports the welfare of Older Persons.

However, in spite of all the above interventions, older persons in Uganda still face a number of challenges which include the following;

Poverty

The majority of older persons in Uganda live in rural areas where poverty is rampant and economic potentials are limited, as majority of them are illiterate and a great percentage have functional limitations. The majority are therefore reliant on subsistence agriculture, and yet this is labour intensive with very low economic returns.

Ill-health

Ill-health is common in older persons due to inadequate and limited access to health services. Common health problems of the older persons include hypertension, stroke,

diabetes, heart diseases, sight and hearing problems that often lead to various complications (CEHURD, 2023). The ill health is also attributed to lack of money to seek for appropriate medical attention from the nearby health centers. For example, a single diabetes tablet can cost UGX. 2,600, with some patients spending UGX. 6,400 daily. Unfortunately, health facilities often lack dedicated desks for older patients, and younger doctors lack the patience required to address their specific needs.

Lack of Social and Medical Gerontologists

Although the number of older persons is significantly increasing in Uganda, specialists in addressing their medical and social needs are missions. Most hospitals do not have medical gerontologists to provide specialized medical services (EOC Report, 2023).

Incomes and Financial Support: While the government has initiatives for older persons, such as a monthly stipend of UGX. 25,000, which is equivalent to USD6.8. This amount is insufficient to meet their daily needs. Many older individuals are taxed on the houses built with their gratuity, leaving them with little or no alternative income sources.

Psychosocial Support

The breakdown of families has resulted into isolation of older persons. Majority are left in the lone houses by their caretakers and communities. As a result, they suffer from stigma, stress and discrimination. In the past, older persons used to be treated with respect and love; they received care and support from their families, relatives and the community. However, this is now impossible due to unemployment which has forced youths to migrate to urban areas in search for jobs leaving older persons in the rural areas to depend on the children they are left with or to take care of themselves. In addition, society's negative attitude towards older persons is increasing due to associated costs of caring for them. As a result, older persons lack proper care and are vulnerable and open to abuse.

Sanitation and Personal Hygiene:

Lack of water for older persons is a big problem especially in rural areas where water access points are located at distant places. Findings from various reports indicate that older persons who cannot travel long distances to access safe and clean water end-up using the contaminated one, which puts their health at risk. Persistent absence of adequate water also results in poor personal hygiene among older persons. In addition, most public toilets are designed for squatting, which can be difficult for those with mobility issues.

Abuse of older persons' rights:

There are frequent media reports of older women as victims of rape, widows having their land and property grabbed by relatives as well as physical abuse.

Lack of information:

Due to illiteracy, and the absence of alternative effective means of communication, the Adult literacy program has not spread enough to give reading skills and where it has done, there is not enough follow up of reading materials to enable them to acquire new life skills and the opportunity to read. There is also lack of information on the process of ageing to enable the community appreciate and reflect on the issues and the problems of the older persons.

Dependency Burden

Due to high mortality rates caused by HIV/AIDs, many children have been left under the care of older persons who have to provide for them, which can be overwhelming especially when they have health issues.

Access to Support Programs: Programs like SEGOC are underutilized, with many older persons unaware of the interventions and having to travel long distances to access support. The Government of Uganda promised to support older persons' grant with UGX. 10 billion annually, however, only UGX. 5 billion UGX was allocated last year, and many do not know how to apply for these funds.

Recommendations

- i. There is need to provide psychosocial support to the older persons in the families and communities through provision of quality counselling services.
- ii. There is need to promote gender, equity and social inclusion for older men and women through the provision of free legal services. Through this, their rights will be protected.
- iii. Provide specialized medication for older persons, testing equipment for age related illness such as diabetes, at Health Center (iii) level across the country.
- iv. The Ministry of Health should establish annexes specifically for treating older persons at main hospitals at district level.
- v. Establish mechanisms of providing health insurance for older persons.
- vi. The Ministry of Gender Labour and Social Development should ring fence the funds for SAGE and other social livelihood programs targeting older persons and increase the value of SAGE from UGX 25000 to at least UGX. 40000 to better reflect

their needs.

- vii. There is need for the Ministry of Justice and Constitutional Affairs to work with financial institutions to facilitate mechanisms of availing financial services such as loans to older persons, including pensioners.
- viii. Draft property and land ownership policies intended to safe guard older persons' land and property from practices such as land grabbing.
- ix. Implement outreach programs to inform older persons about available support services and simplify the application process for government funds.
- x. Ensure that public toilets are accessible to older persons and provide nutritional support programs to meet their dietary needs.
- xi. Establish dedicated healthcare services tailored to older patients, including better training for healthcare providers on geriatric care.
- xii. Establish dedicated healthcare services tailored to older patients, including better training for healthcare providers on geriatric care

10.4 The Plight of Ethnic Minorities in Uganda

According to the CCFU report of 2022, there are about 65 'indigenous' communities that are recognized in the 1995 Constitution of Uganda, out of which about 30 are small Ethnic Minority Groups (EMGs), majority of them with an average population of between 2,000 and 40,000 people. As noted above, the size of the population is however, not enough to determine whether or not a community is an EMG. Sometimes, there are communities whose population is relatively bigger but they are marginalized in terms of political representation or access to economic and social services opportunities.

Whereas there is no national legal definition of EMGs adopted in Uganda, the EMGs share a number of common characteristics including being a non-dominant group (often dominated by majority attitudes and practices), with common religious, socio-economic, or linguistic characteristics which are distinct from those of the majority population.

10.4.1 Who are the Ethnic Minority Groups in Uganda

Unlike the global and African definition of indigenous minority groups, Uganda still maintains the notion of ethnic minorities. This is due to the fact that almost all communities in Uganda are assumed to be indigenous although among them, there are some communities whose population size is much smaller compared to other communities, and are usually outside the dominant State systems. They are usually marginalized and staying in the remotest parts of Uganda. Therefore, the term Ethnic Minorities in Uganda connotes three issues – a small population, marginalization and the lack of participation or inclusion in State systems.

According to the National Population and Housing Report (2024), the following are the current Ethnic Minority Groups in Uganda;

Table 10.1: Current Ethnic Minority Groups in Uganda

S/N	Ethnicity	Population In 2014	Population In 2024
	Aliba	18,330	32,404
	Bahehe	4,025	5,832
	Bamba	42,928	60,190
	Banyabindi	16,342	11,947
	Banyabutumbi	10,109	8,484
	Basongora	15,948	13,837
	Batwa	6,198	3,857
	Gimara	11,177	14,367
	Ik	13,948	15,241
	Lendu	18,990	18,801
	Mening	2,655	2,271
	Mvuba	2,923	382
	Ngokutio (a.k.a Ngikutio)	5,746	5,990
	Nyangia	9,633	24,978
	Reli	8,358	9,596
	Shana	10,832	7,209
	Soo (a.k.a Tepeth)	23,405	19,286
	Vanoma	2,614	680
	Banyala	47,727	46,098
	Batuku	35,350	46,412
	Paluo (a.k.a Chope)	34,296	26,029
	Babukusu	37,146	35,914
	Nubi	28,806	29,762
	Napore	25,422	24,004
	Bakenyi	99,88	101,395
	Other unrecognized Ethnic Minority Groups		
	Bennet	1,957	8,500
	Maragoli	25,000	30,000

Source: NPHC Report (2024)

10.4.2 Concerns of Ethnic Minority Groups in Uganda

Reduction in Population

According to the National Population and Housing Report (2024), 25 Ethnic Minority Groups were counted. However, an analysis of the Census report indicates that the population of several EMG has reduced over the last 10 years. These include; Banyabindi, Banyabutumbi, Basongora, Batwa, Mening, Shana, Soo, Vanoma, Paluo, Babukusu and Napore. The reduction in the population of the Minority Groups indicates that they are

slowly facing extinction and there is need to conduct a study on the reason for the reduction in their population.

Landlessness and Land evictions

Some EMGs have been victims of evictions from their ancestral land. The Bennet in Mt. Elgon, the Reli and Gimara in Zoka forest and the Lendu in Zombo are some of the examples. This has affected their social and economic wellbeing.

Language Domination under thematic curriculum

The introduction of thematic curriculum which requires learners to be taught in local languages has caused problems for the EMG who were forced to be trained in the dominant languages of the areas where they stay. This has an effect on the development of their own languages which may face extinction. For example, the Lendu were taught in Alur and Lugbara, Kebu were being trained in Madi and Aringa while the Batuku and Babwisi were being taught in Rukonjo and Rutooro.

Participation in Governance Structures

Majority of the EMGs are not represented in Parliament on account of their small number with the exception of the Lendu, Basongora and IK. Only a few of the Minority Groups are elected in the Local Governments where they live which affects the voices of their concerns.

Extinction of Cultural Heritage

Several studies have indicated that the traditional beliefs, knowledge and culture of several EMGs are being distorted due to increased urbanization and deforestation. This affects production of traditional foods for the EMGs as well as their art and crafts, indigenous medicines and cultural sites which will in turn affect tourism in the Country.

Identity Crisis

Majority of the EMGs are faced with identity crisis because they have to choose between belonging to their ethnic identity or that of the dominant tribe where they live. This partly explains why their population is said to be reducing because the majority chose to be identified as members of the dominant tribes during the census for fear of being discriminated or marginalised.

General Recommendations

- i. The Ministry of Gender, Labour and Social Development (MGLSD) should formulate a National Policy of Ethnic Minorities to clearly define their issues and areas of intervention.
- ii. There is need for the Ministry of Gender, Labour and Social Development to establish a National Council for the Ethnic Minorities to act as a platform for coordination and advocacy of their concerns.
- iii. The Ministry of Justice and Constitutional Affairs should devise mechanisms for representation of Ethnic Minorities in the National Parliament and other governance structures on affirmative action and through an electoral college.
- iv. The Ministry of Finance, Planning and Economic Development should design and implement a special grant and programme for the economic empowerment of ethnic minority groups.
- v. Government should compensate members of the ethnic minority groups who have suffered historical, colonial, legal and land injustices in the past.
- vi. Government should respect and implement the decision of all the Court cases which were won by the ethnic minority groups.

10.4.3 Highlights of Issues of Selected Ethnic Minority Groups that Require Urgent Government Intervention

Nubi Ethnic Minority Group

The Nubi are one of the ethnic minority groups who face multiplicity of social, economic and political challenges. The National Population and Census Report (2024) indicated that their current population is at 29,762 from 28,806 in 2014. They live in different parts of the Country including; Bombo in Luwero, Entebbe, Jinja, Kampala, Mbale, Arua, Koboko, Yumbe, Kiryandongo among others. Some of the political, economic and social challenges they face include the following;

Frozen Bank Accounts

Following the 1979 war, over 1,056 members of the Nubian community who owned accounts in various banks were frozen by the post liberation Government. These accounts were particularly in the Libyan Arab Bank, Uganda Commercial Bank and Grindlays Bank. All attempts to claim and recover their monies in all the successor Governments were unsuccessful. This forced the Nubian community to

go to Court and won the case against the Government where the Court ruled that, it was illegal for their accounts to be frozen and USD 512,000 million were awarded to them.

However, despite the Court ruling, they have not yet been paid back their monies. Majority of the original beneficiaries have since died, but their children and grandchildren are still alive demanding for their rights. The bank accounts were frozen by the Government of the day as a collective punishment because the Nubians were considered to be Amin's people. However, the current Government is trying to address this issue but the bank accounts are yet to be opened.

Destruction of Properties

After the overthrow of Amin's Government in 1979, many Nubians' individual properties in various parts of the Country were destroyed by the liberation forces. The Nubians are concerned that, they were never compensated for this destruction as was the case for the other communities who suffered the effects of the war.

Lack of Compensation and Rehabilitation Programmes

Although other areas of Uganda that suffered from wars were rehabilitated, the Nubians are concerned that no rehabilitation or compensation has been done for them, which they consider an act of discrimination.

Landlessness

The Nubi who lost land before and after independence lost the same in 1979. Majority of them are facing a problem of landlessness because, the land they were originally allocated by the British Government and Buganda Kingdom was taken away. The Nubians who owned land in different parts of the Country have never regained their land following the 1979 war since the land was taken away by different individuals.

Access to education and Lack of vocational Education

Under the NRM Government, members of the Nubian community were able to access UPE and USE like other Ugandans. However, most of their community schools were destroyed during the 1979 war and have never been rehabilitated. Particularly Bombo Senior Secondary School in Luwero was vandalized by the Tanzanian soldiers who used the school as a military camp and destroyed the school facilities such as the furniture, laboratory equipment, among others. This has affected the progress of the school to date. Lack of vocational education has also affected them negatively.

Recommendations

- i. Compensation of the victims of the frozen Bank accounts by the Government in accordance with the Court decision.
- ii. Rehabilitation of the properties, schools and hospitals following the destruction by the 1979 war. Bombo Senior Secondary School in particular was vandalized by the Tanzanian Soldiers who camped in the school for two years.
- iii. There is need for a special poverty reduction programme for members of the Ethnic Minority Groups which will also benefit the Nubi community.

Banyabindi Ethnic Minority Group

The Banyabindi also face a number of social, economic and political challenges. The National Population and Housing Census (2024) indicated that currently, the Banyabindi constitute a total population of 11,947, lower than the 16,342 in 2014. They live mainly in Kasese District and other surrounding areas. Their unique concerns include;

Social exclusion and marginalization: The Banyabindi have faced centuries of social exclusion, marginalization, and discrimination, leading to limited access to education, healthcare, and economic opportunities.

Land displacement: The creation of national parks and conservation areas has led to forced displacement, evictions, and restricted access to their ancestral lands and natural resources.

Poverty and economic vulnerability: The Banyabindi struggle with high levels of poverty, limited economic opportunities, and dependence on subsistence hunting and gathering.

Health disparities: The Banyabindi face significant health challenges, including limited access to healthcare services, malnutrition, and high rates of infectious diseases.

Limited access to education: The Banyabindi have limited access to quality education, perpetuating cycles of poverty and marginalization.

Recommendations

- i. There is need to organize workshops to raise awareness about Banyabindi culture and challenges as well as inform the communities about the existing government

- programmes beneficial to them.
- ii. Implement income-generating projects, for example, subsistence agriculture, handicrafts, among others.
 - iii. Establish vocational training programs to promote the quality of education within the Banyabindi Communities
 - iv. Government should recognize Banyabindi indigenous status and address their land challenges.
 - v. There is need to develop policies addressing Banyabindi-specific challenges alongside other Ethnic Minority Groups.

The Bennet Ethnic Minority Group

The Benet, also known as the Ndorobo, is an indigenous group of people who have lived on the moorland of Mount Elgon for the last 200 years. The Benet are part of the Kapchorwa Sabiny people. They are distinguished from the lowland Sabiny of Kapchorwa and Bukwo by their settlement on the upper most part of the Mount Elgon ranges, as far as 6,000 feet above sea level. This isolation allowed a distinct Benet socio-economic culture to develop. Four separate clans living at these higher elevations fall under the general category of "Benet," their only difference being geographical location: the Benet, the Piswa, the Yatui and the Kwoti. The key issues affecting the Bennet are;

Colonial Displacement: The Bennet are faced with forced relocation from their ancestral land since colonial time when their area was declared a National game and forest reserve. This was the first historical injustice they faced.

Landlessness and Land disputes following the declaration of forest reserve in their ancestral land in 1936.

Citizenship

The Bennet have never been recognized as an independent indigenous group in Uganda. As a result, they are forced to be recognized as Sabiny and yet, they consider themselves as different. They cannot access National Identity Cards because their tribe is not among those mentioned in the 3rd schedule of the Constitution.

Poverty

The Bennet Community struggle with high poverty, soil erosion, deforestation, limited access to clean water, high mortality rates, floods, drought as well as changing weather patterns.

Cultural Erosion

Due to domination by the surrounding ethnic Groups, the Bennett's language, traditions, practices and other cultural tenets have been eroded.

Recommendations:

- i. There is need for the Bennet to be recognized as one of the Indigenous Ethnic Minority Groups in the Country under the 3rd scheduled of the Constitution.
- ii. Since they live in mountainous areas, which is 6000 feet above sea level, special social services to be provided to them in the areas of health, education, among others.
- iii. There is need for the Bennet to be integrated in the National Development process so as they benefit and participate in the Country's development Agenda.

The Maragoli Ethnic Minority Group

The Maragoli are an indigenous community living in both Kenya and Uganda. In Uganda, approximately 30,000 of them primarily live Kiryandongo District. According to Minority Rights Group, "the areas they occupy are also home to other ethnic groups like Banyoro, who are the majority, as well as Acholi, Langi and Alur communities." Some of the challenges faced by the Maragoli include the following;

Lack of Recognition and Statelessness

Despite their significant contributions to the Bunyoro region and the Country at large, the Maragoli have been denied recognition as a tribe in Bunyoro and in the 1995 Ugandan Constitution. They have since been denied National Identity registration, voting rights, and the ability to run for office. This statelessness has had far-reaching consequences. Many Maragoli have been forced to identify as neighboring tribes to access basic services and have been excluded from government programs such as scholarships and medical care. They have also faced forceful evictions as they are unable to secure interests in land.

Eviction

The Maragoli people have been subject to extensive human rights abuses on account of evictions pursued by the multinational agribusiness companies. Over 35,000 people in Kiryandongo District were displaced and majority of whom were members of the Maragoli community. Maragoli are especially vulnerable to these evictions due to their

lack of legal identification, which makes it difficult to prove ownership of land and pursue legal redress.

Recommendations

- i. There is need to amend the Constitution to include the Maragori Community in the 3rd National Schedule of the Constitution of Uganda.
- ii. In a meantime, there is need to provide the Maragori Community with National identity cards to enable them access government social services.

CHAPTER ELEVEN

CONCLUSION & RECOMMENDATIONS

11.0 Introduction

This chapter provides the conclusions and general recommendations drawn from each of the nine chapters in this Report.

11.1 General Recommendations

This section presents a snapshot of the general recommendations that complement the specifics provided in each thematic chapter of the report. These overarching recommendations aim to address the key issues identified and guide stakeholders in fostering equal opportunities across all programme areas.

Table 11.1: Summary of recommendations from the 10th Annual Report

S/N	Recommendation	Responsible Agency
Education		
1	The Ministry of Education and Sports (MoES) should put in place interventions to address educational inequities, such as improving access to quality education, enhancing support systems, and increasing scholarship opportunities to help students from underrepresented areas/districts such as northern and eastern regions to compete more effectively for national merit scholarships.	MoES
2	Affirmative action policies should be put in place; for example, by providing scholarships and financial aid to support UACE students from economically disadvantaged backgrounds, ensuring that financial barriers do not impede their access to education	MoES
3	MoES should further consider expanding the scope of the talented person's sports scheme and the disability scheme. Increasing the number of beneficiaries would help ensure that more talented sports men and women, persons with disabilities benefit from the support available, aligning more closely with the broader national scholarship programs as well as the principals of equity	MoES
4	The Ministry of Education should introduce a needs-based component in the scholarship criteria. This would consider the financial background of applicants alongside their academic achievements, ensuring that students from lower-income families have a fair chance of receiving scholarships.	MoES
5	The Ministry of Education should enforce the school fees policy. The policy should establish clear fee structures, regulate fee increases, promote equitable access through financial support, provide flexible payment options, ensure transparent financial reporting, enforce government oversight with penalties for non-compliance, and include a grievance mechanism for resolving fee disputes.	MoES

S/N	Recommendation	Responsible Agency
6	The government should consider reallocating funding from affluent non-USE schools, identified by factors such as high tuition fees, student demographics, advanced infrastructure, strong academic performance, extensive extracurricular programs, affluent locations, private donations, and competitive teacher salaries, to address more urgent educational needs.	MoES
7	The Ministry of Education and Sports should regulate and enforce government policies on free education on UPE and USE as well as control fees charged in Private schools.	MoES
Parliament		
8	To effectively address the growing salary disparities within Uganda's public service, it is imperative to establish a Salary Review Commission that will ensure fair and equitable compensation for all government employees. This Commission will assess the current salary structures to identify and rectify disparities among employees with similar qualifications, experience and responsibilities, fostering a more equitable work environment.	Parliament
9	In a bid to enforce compliance, Parliament should evoke sections 78 and 79 of the PFMA, Cap 171 and summon all the non-compliant MDAs through the different Committees of Parliament.	Parliament
10	To enhance the effectiveness of addressing salary disparities within Uganda's public service, we recommend transferring the function of salary review to the EOC. The EOC, which is already tasked with the constitutional mandate of promoting equality and addressing inequalities across various sectors, is well-positioned to incorporate salary reviews into its mandate. By leveraging its expertise and established framework for evaluating and rectifying disparities, the EOC can ensure that salary structures are fair and equitable for all government employees.	Parliament
11	There is need to amend the Constitution to include the Maragori Community in the 3rd National Schedule of the Constitution of Uganda.	Parliament
12	The Ministry of Finance, Planning and Economic Development should ensure timely release of funds to the entities and put in place strict mechanisms for the implementation of Government projects across all sectors in order to reduce delays and cost of implementation.	MOFPED
13	There is need to minimize supplementary budgeting since it has a negative impact of deviating resources from the original plans.	MOFPED
14	The Ministry of Finance, Planning and Economic Development should design and implement a special grant and programme for the economic empowerment of ethnic minority groups.	MOFPED

S/N	Recommendation	Responsible Agency
15	The Government of Uganda, through the relevant Ministries, should put a cap to the creation of districts and other local government units in the country and first strengthen the existing ones.	MOLG
16	We recommend that the Ministry of Public Service (MoPS) implements an enhancement plan to achieve proposed long-term pay targets for all public servants. This structured approach will involve phased salary increases that address existing disparities while ensuring that all employees receive equitable compensation over time.	MoPS
17	The MoPS should implement standardized pay scales for legal professionals as well as secondary teachers to create transparency and consistency in compensation	MoPS
ENERGY		
18	The Ministry of Energy and Mineral development should ensure that the remaining sub-county headquarters in the different 13 regions are also connected to the national grid electricity to reduce on the use of dangerous forms of energy.	MEMD
19	ERA should review the cost of electricity for domestic use. The current cost is too high to be afforded by the vulnerable and marginalized population which constitutes the highest proportion of the population.	ERA
20	ERA should put in place strong monitoring mechanisms to electricity distributors to avoid price exploitation	ERA
21	Government should fast-track electrification of the number of public facilities (health facilities and education facilities) that do not have access to grid electricity to enhance service delivery	UEDCL, MEMD
JUSTICE		
22	The Judiciary should expedite the operationalization of the Magistrates Courts (Magistrate Areas and Magistrates Courts) Instrument, 2024 especially in districts that do not have any Magistrate court.	Judiciary
23	The Judicial Service Commission should ensure the recruitment and placement of relevant staff, that is, Chief Magistrates, and Magistrate Grade ones to all Magistrate Courts without any staff to enhance efficiency in the administration of justice	Judicial Service Commission
24	The Ministry of Justice and Constitutional Affairs should devise mechanisms for representation of Ethnic Minorities in the National Parliament and other governance structures on affirmative action and through an electoral college.	MOJCA

S/N	Recommendation	Responsible Agency
25	In a meantime, there is need to provide the Maragori Community with National identity cards to enable them access government social services.	NIRA

11.2 Conclusion

In conclusion, this annual report on the state of equal opportunities in Uganda provides a comprehensive assessment of critical areas such as planning, budgeting, resource utilization, historical marginalization, taxation, salary disparities, the impact of fees in primary and secondary education, access to higher education through National Merit scholarships, and the situation of selected vulnerable groups.

The findings underscore both the significant progress made in addressing inequalities and the persistent gaps that hinder equitable access to opportunities for all Ugandans. It is essential for organizations to take up and implement the recommendations outlined in this report to drive meaningful change. Additionally, Parliament must prioritize the development and enactment of policies that promote equal opportunities and address the identified disparities.

Collaboration among government agencies, civil society, the private sector, and development partners is crucial in advancing the equal opportunities agenda. Moving forward, more strategies must be implemented not only to bridge existing gaps but also to foster an inclusive environment where every individual, regardless of their background, can thrive equitably.

By ensuring equitable resource distribution and addressing the needs of all Ugandans including the vulnerable and marginalized groups, Uganda can work towards a more just and equitable society. The commitment to continuous dialogue, cooperative efforts, and effective policy implementation will be vital in realizing these objectives and ensuring that the promise of equal opportunities becomes a reality for all citizens.

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