Financing the future:

Delivering SDG 4 in Uganda

Progress on SDG 4: expansion of access and completion

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4 QUALITY EDUCATION

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Access and completion

Uganda has made progress toward achieving **Sustainable Development Goal 4 (SDG 4)**. However, **the right to education is still not fully guaranteed**, and the country remains far from meeting its commitment to ensure that all girls and boys complete free, equitable, and quality primary and secondary education.

Uganda has expanded access to education through Universal Primary Education (UPE) and Universal Secondary Education (USE), but progress has been uneven. The most recent comprehensive out-of-school estimates show that **25% of children and young people aged 6–18 were not in school in 2017 (latest available year).**[1] After schools reopened in 2022 **following two years of COVID-19 closures, around 1 in 10 learners failed to return**, likely increasing out-of-school numbers further.[2]

At the primary level, enrolment has **declined in recent years**. The **enrolment ratio stood at 78% in 2023/24**, down from 80% in 2019[3] (and well below earlier estimates of 90% from 2013).[4] At the secondary level, the **enrolment rate is 23% (2023/24), reflecting the severe barriers adolescents face in progressing through the system**. In other words, **only 2 out of every 10 Ugandan children are in secondary education.**[5] Early childhood education remains very limited, with varying estimates depending on the age group and data source; however, all evidence suggests that fewer than **3 in 10 children are enrolled in pre-primary education.**[6]

Completion remains a significant bottleneck: **only one-third of pupils complete primary school**, and only around **a quarter complete lower secondary education.**[7] **Only 5-6% of those who begin primary education complete it and progress to upper secondary education.**[8] Uganda also has **one of the highest dropout rates** in the world, with around two-thirds of children leaving school before completing primary.[9]

Box 1. A Note on Data

Uganda's education monitoring system has suffered from years of underinvestment. The Education Management Information System (EMIS) has only recently been partially updated, but significant gaps remain - including private school enrolments, age-specific breakdowns, and grade-level survival. As a result, the most reliable national figures on out-of-school children are still from 2017, and many completion rates rely on survival analysis or World Bank/UNESCO modelling. This limits the ability to track progress in real time and undermines effective planning.

Stark inequalities still exist within education

Uganda's education system is marked **by deep inequalities across region, wealth, gender, and disability.**

Regional divides are pronounced. At the lower secondary level, only **9% of adolescents in the North complete school,** compared to **34% in the Eastern region.**[10] Net enrolment in secondary education ranges from **52% in Kampala** to just **7% in Acholi.**[11]

Inequalities by wealth are striking. At the secondary level, enrolment among the wealthiest 20% (43%) is **five times higher** than among the poorest 20% (8.2%).[12] Completion also varies sharply:

- Only **13% of the children from the poorest quintile** complete primary, compared to **82% of the wealthiest.**
- Only **10% of the poorest children** complete lower secondary, compared to **54% of the wealthiest.**
- Only **3% of the poorest children** complete upper secondary, compared to **53% of the wealthiest.**[13]

Children with disabilities are among the most marginalised. Only **2% of primary school pupils** and **1% of secondary school students** are children with a disability. Just **21% of learners with disabilities** progress to secondary school, compared to **56% of their peers without disabilities**.[14]

Gender gaps persist in progression and completion. While Uganda reached **gender parity in primary enrolment in 2014** and secondary enrolment is now close to parity, girls are more likely to drop out. Only **20% of girls complete lower secondary**, compared to **25% of boys**.[15]

Intersecting disadvantages create the starkest inequalities. For example, only **16% of the poorest rural girls complete primary education**, compared to **81% of the richest urban girls** and **22% of the poorest rural boys**. Learning outcomes also reveal significant disparities: there is at least a 20-percentage-point gap between children from rich and poor backgrounds aged 10–13 in achieving basic mathematics skills. In English, only **15% of children from low-income households** reach the standard level, compared to **23% of middle-income and 39% of high-income children.**[16]

Refugees face additional barriers. Uganda hosts **1.6 million refugees**, many of whose children are excluded from education, placing further pressure on an already overstretched system.[17]

Teachers: the bedrock of quality

Teachers are central to the quality of education, as recognised in SDG target 4.c, which calls for a substantial increase in the supply of qualified teachers.[18] The UN recommends a pupil–teacher ratio of 40:1 at the primary level and 30:1 at the secondary level.[19]

In Uganda, there is a severe shortage of teachers. A 2024 review by the Auditor General revealed a staffing shortfall of **26,028 teachers at the primary school level alone**, with only 85,073 positions filled out of 111,101 approved slots.

The teacher–pupil ratio stood at an average of 1:75, far higher than the government target of 1:53 and significantly above international standards for ensuring a minimum quality.[20]

- Regional disparities are stark. A review of 811 schools across 103 local governments found an **average classroom–pupil ratio of 1:101**, nearly double the targeted 1:53.[21] In 2024, Pallisa district reported a teacher–pupil ratio of **1:120**, while refugee-serving primary schools reported ratios as high as **1:435**.[22]
- Infrastructure deficiencies compound the challenge. A study of 741 schools in 92 local governments found a **pit latrine–pupil ratio of 1:80**, twice the acceptable standard of **1:40**.[23]
- Teacher salaries remain relatively low, falling below the national average for other professionals and failing to provide a living wage or maintain a motivated workforce.[24]

The World Bank projects that, if the education system just follows a "business as usual" path and only keeps pace with population growth, **Uganda will need an additional 48,000 primary teachers by 2040.**[25]

Financing the Future: SDG 4

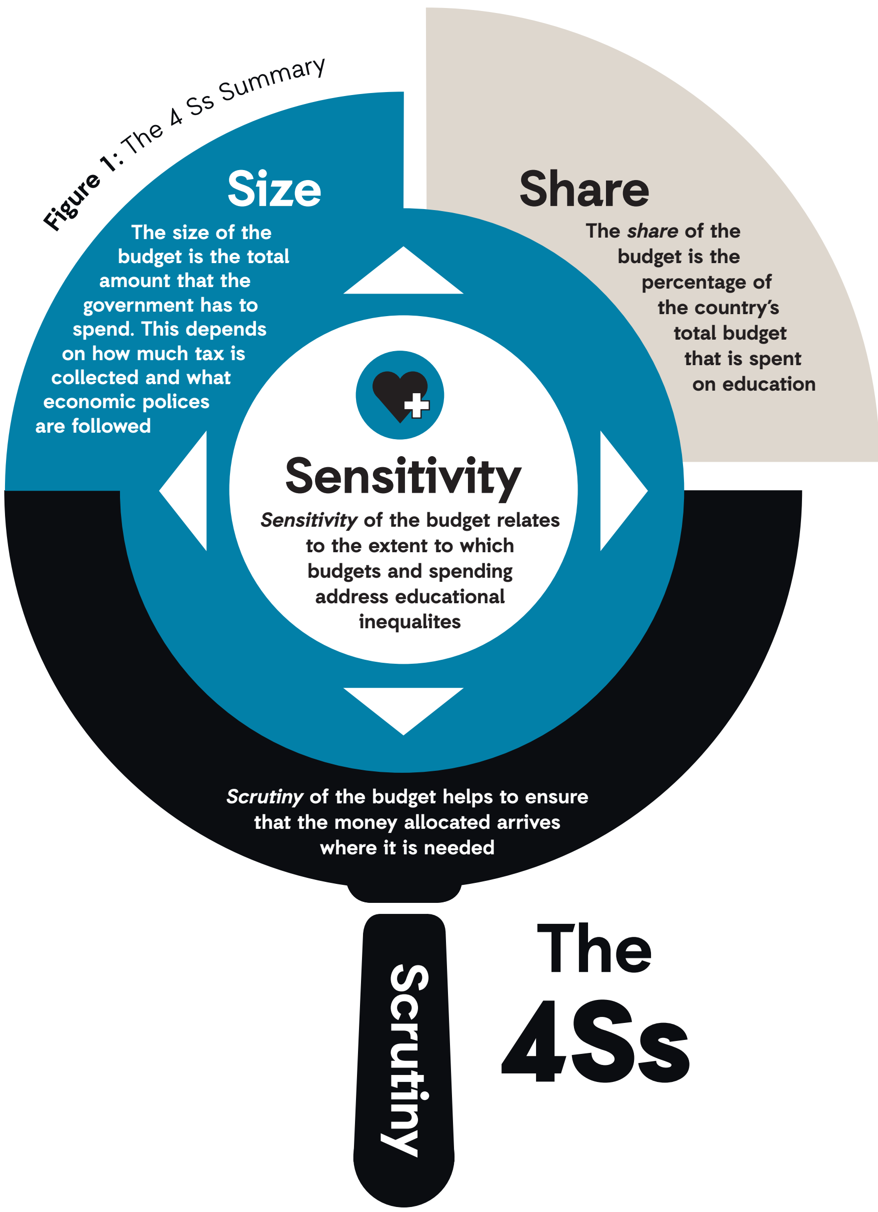
Investing in Equity and Quality

Uganda has made progress in expanding access to education, but **urgent action is needed to tackle inequalities** that prevent many children from completing a full cycle of quality education. A key priority is **greater public investment** in education, including **scaling up a well-supported, qualified teaching workforce**.

As guided by the **TaxEd Alliance's 4S approach,** this requires concrete action on:

1. **Share –** Allocate a larger share of the budget to education
2. **Size –** Expand overall revenues through fair taxation and debt justice
3. **Sensitivity –** Target spending to reach the most marginalised
4. **Scrutiny –** Strengthen transparency and accountability so that funds reach schools

Figure 1: The 4 Ss Summary

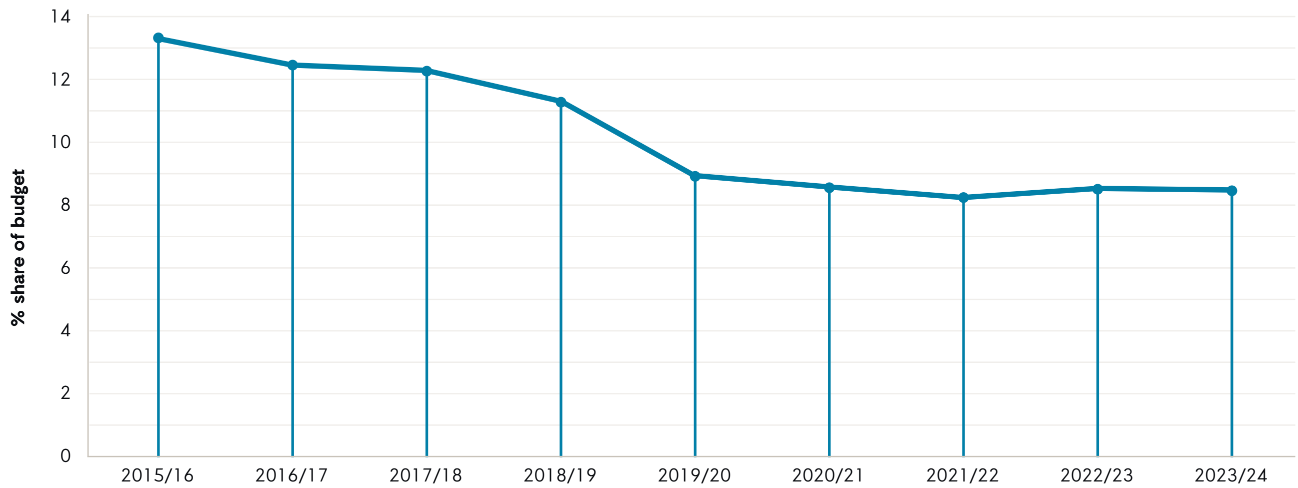


Significantly increase the *share* of the budget to education

To finance SDG 4, the Incheon Declaration and Education 2030 Framework for Action, which highlights actions to meet SDG 4, recommends **allocating at least 15–20% of the national budget**, or **4–6% of GDP**,[26] to education. In countries like Uganda, with a young and growing population and a significant distance to cover to meet the 2030 targets, the UN estimates that **the upper end of these benchmarks** is necessary.[27]

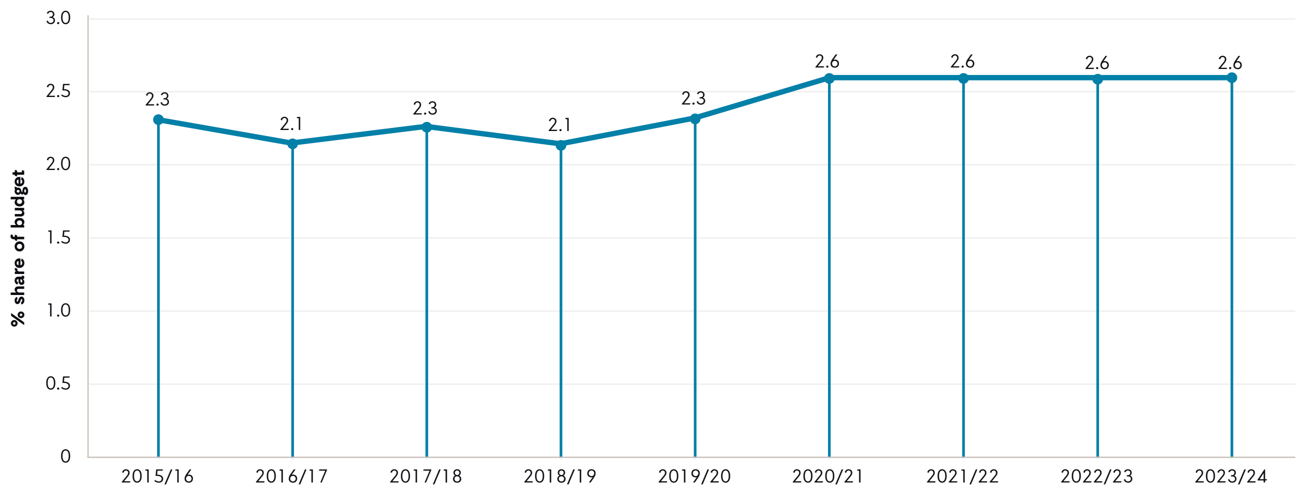
Uganda is *very far* from this (see Figures 1 and 2). In 2024, education accounted for just **8% of the national budget** (equivalent to **2.4% of GDP**).[28] What's more, announcements for the **2025/26 budget** indicate a further reduction, with education's share falling to **7% of the budget**.[29] Uganda, therefore, sits well below many of its regional neighbours, and significantly lower than the **sub-Saharan Africa average of 4.6% of GDP**[30] and **14.7% of budget share**.[31]

Figure 2: Uganda share of the budget on education, 2015 - 2024



Source: Taken from UiS up to 2022/23; 2023/24 government budget document

Figure 3: Uganda share of GDP to education, 2015 - 2024



Source: Taken from UiS up to 2022/23; 2023/24 government budget document

Make education budgets *sensitive* to equity and able to target the most marginalised

Uganda's education budget is not only **insufficient overall**, but current allocations do little to **prioritise equity.**

Per capita allocations are generally low, and they vary significantly across regions. Uganda also spends very little per pupil by international standards - just **USD$50 (UGX 183,550)** per primary school pupil in 2023/24, barely half the sub-Saharan Africa median of **USD$100 (UGX 367,100).**[32]

More than **half of the education budget** is channelled through local governments, in line with decentralisation policy. Yet the absence of an equity-focused transfer formula exacerbates regional disparities. In FY 2023/24, the **Kigezi sub-region received UGX 184,800 per child (USD$50.3)**. By contrast, **Kampala received UGX 76,200 per child (USD$20.8)**.[33] These disparities are linked to the discontinuation of the **Intergovernmental Fiscal Transfer Formula (IFTRF)** in the education sector, underscoring the urgent need for reform so allocations more closely reflect **equity considerations**.

Low and uneven government spending further skews benefits in favour of the **wealthiest households. Secondary schools receive per capita grants nearly five times larger than primary schools**, even though poorer households are concentrated at the primary level.[34]

Private provision now dominates Uganda's education system. **Private schools enrol more than three-quarters of pre-primary pupils, close to half of primary pupils, and the majority of secondary students** - leaving public education underfunded and increasingly inaccessible for the poorest.[35]

As a result, **households shoulder the bulk of education costs** (well over half of total spending), which is highly inequitable.[36]

Sending a child to a government school costs families around **US$168 per year**, compared to **US$420–680 in private schools**.[37] This is a significant burden in a country where **42% of the population lives below the international poverty line (approximately US$2.15 per day, or US$785 annually).**[38] Unsurprisingly, **more than 60% of adults report being very worried about school fees,** with **40% naming them their single most significant financial concern.**[39]

Overall, Uganda's public spending on education has a **limited redistributive impact**. The Commitment to Equity (CEQ) analysis indicates that it does help reduce income inequality; however, the effect is significantly weaker than in other countries due to **low budget shares and inequitable allocation.**[40]

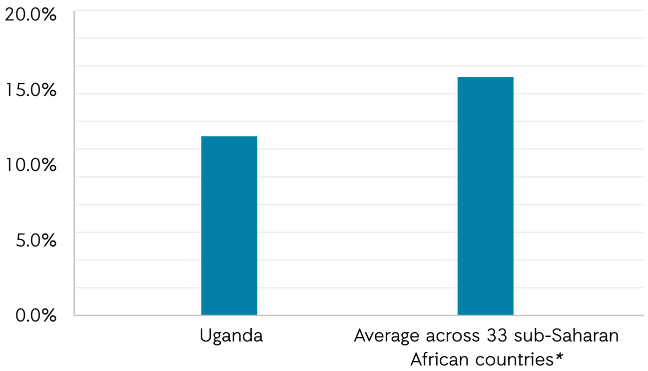
To achieve SDG4, governments must increase the *size* of their overall budgets.

Uganda requires **additional public funds** to cover the sustained costs needed to meet **SDG 4**. Yet rising fiscal pressures on the national budget make this increasingly difficult.

A significant challenge is debt servicing, which is **diverting precious revenues away from social sectors**. In 2024, **debt repayments (both domestic and external) accounted for around half of the entire government budget—equivalent to five times the education budget.**[41] Urgent action on debt is therefore essential to prevent further erosion of Uganda's already very low levels of public spending and revenue.[42]

At the same time, **raising new revenues is crucial**. According to the UN, a **tax-to-GDP ratio of at least 20%** is considered the minimum required to achieve the Sustainable Development Goals.[43] Uganda, however, remains far below this benchmark. Its tax-to-GDP ratio stands at just **11.8%**, well below both the **sub-Saharan African average** and the average for **low-income countries** and has remained largely stagnant for many years (see Figures 3 and 4).

Figure 3: Tax-GDP ratios in Uganda, compared to average in LICS and across SSA



*Note: ICTD/UNU-WIDER Government Revenue Dataset, *based on OECD Africa revenue statistics*

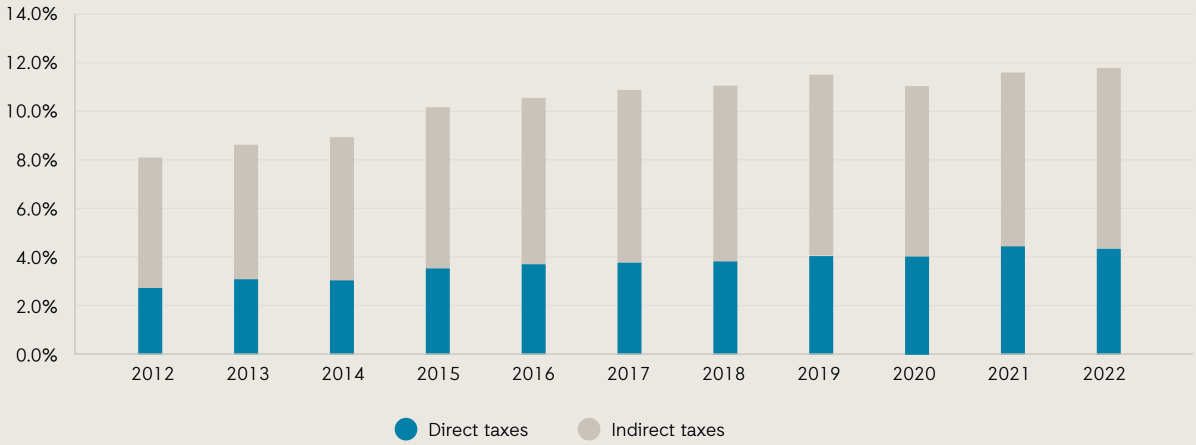
Uganda should prioritise **progressive, gender-responsive, and climate-sensitive tax policy reforms** to increase its **tax-to-GDP ratio by five percentage points** above current levels.[44] International studies suggest that this target is **ambitious yet achievable** over the medium term. According to the **Tax Justice Network**, achieving it could generate an additional **US$2.4 billion in revenue annually.**[45] If the government allocated **20% of this to education**, in line with international benchmarks, it could finance schooling for **more than 1.5 million additional pupils.**[46]

However, any efforts to raise additional revenue must be undertaken **progressively**, ensuring that the **tax burden falls more heavily on the wealthiest households**. This is especially important given that Uganda's tax system relies heavily on indirect taxes, particularly VAT, which reduces its overall progressivity.[47] Moreover, between **2012 and 2022**, Uganda made **little progress** in improving its tax-to-GDP ratio, while **indirect taxes have continued to dominate** total revenues - contributing to a **more regressive system** (see Box 2 and Figure 4). In short, **Uganda raises too little revenue, and it does so unfairly.**

Box 2. Progressive and regressive taxes in Uganda

Over the period 2012-22, Uganda has done too little to improve its tax-to-GDP ratio. And the country still relies heavily on indirect taxes versus direct taxes during the same period (marginally), suggesting the tax system is not progressive.*

Figure 4: Direct, indirect and total taxes in total taxes over time



** Note. Direct to indirect taxes can be a useful proxy for how regressive or progressive a tax system is: an overreliance on indirect taxes tends to highlight a more regressive tax regime (i.e. an overreliance on VAT, which often hits the poorest hardest). In contrast, a greater reliance on direct taxes tends to be more progressive (as this includes corporate taxes or income taxes for those in the more formalised sectors).*

Increasing tax revenues – progressively

> *"Governments should commit to reaching an adequate tax-to-GDP ratio through ambitious and progressive tax reforms... Progressively realising the right to education using maximum available resources means going beyond the resources currently at government disposal; it includes resources that could potentially be mobilised, in particular through progressive taxation."*
>
> **Farida Shaheed, UN Special Rapporteur on the Right to Education. Quoted in Stolen Futures: The Impacts of Tax Injustice on the Right to Education (2024)**

There are several ways to raise new revenues progressively. Measures grounded in progressive tax justice include implementing national wealth taxes, tackling tax abuse by multinational corporations and wealthy individuals who use tax havens to underpay taxes, and reducing unnecessary tax exemptions and incentives. **In Uganda, these reforms have the potential to significantly increase the tax-to-GDP ratio and unlock substantial resources for education.**

For example, the Tax Justice Network estimates that a **moderate wealth tax** in Uganda could generate **US$555 million annually** (11.8% of current tax revenues, equivalent to 1% of GDP).[48] If 20% of this amount were allocated to education, as per international recommendations, it could fund the education of 374,790 pupils.

Similarly, **preventing cross-border tax abuse could raise an estimated US$34.3 million annually.**[49] If just 20% of this were allocated to education, it would amount to US$6.8 million. This amount could **fund places for 22,398 pupils, or, alternatively, cover the salaries of 7000 teachers.**[50]

Tax expenditures are also an area which requires urgent action from the government. Tax expenditures are government revenue losses from tax exclusions, exemptions, tax incentives or preferential tax rates. A 2023 study by the Government of Uganda on revenue forgone due to tax expenditures is estimated to stand at USh.2,972bn, or 1.6% of GDP. The total amount of tax collected during 2022/23 is USh. 23,733 bn, meaning that the value of revenue foregone due to tax expenditures is equal to around 12.5% of total tax collections.[51] This equates to **US$800 million forgone revenue,** if 20% of the total revenues are forgone from tax expenditures – as per international agreements on education budgets - this would amount to around US$159 million. This could cover:

- School places for 1 million children to go to primary school.[52]
- Total yearly costs for the entire estimated teacher shortage for primary school (26,028).[53]
- Free school meals for all the 1 million children who annually receive a meal.[54]

The 5 Rs of tax and the future of public services

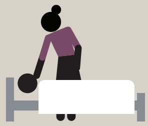
Our tax sysytems are our most powerful tools for creating just societies that gives equal weight to the needs of everyone. Here's what our tax system can deliver if we programme them to work for everybody, instead of just the wealthy few:

5Rs

Revenue
to fund universal public services and sustainable infrastructure.

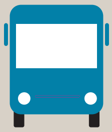
Every second, a nurse's yearly salary is lost to a tax haven. Over $483 billion in tax is underpaid each year by corporate giants and the superrich that coulld be going to our public services.

Women provide 71% of unpaid dementia care hours globally. Tax can fund public caregiving systems, redistributing and reducing care burdens.



Redistribution
to curb inequality between individuals and between groups.

Repricing
to limit public "bads" like carbon-intensive products and promote "goods", like sustainable local production.

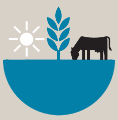


A lower VAT rate on public transport fares and a higher tax rate on vehicle ownership can increase use of public transportation. Higher taxes on ownership of private jets and other highly polluting transportation can disengage their use by the superrich.

Reliance of government spending on tax revenues is strongly linked to higher quality of governance and political representation.

Representation
to strengthen democratic processes and improve democratic governance.

Reparation
to redress the historical legacies of colonisation and ecological damage.



Reprogramming the global tax system to protect people's needs and rights can help countries fund a transistion to food systems that serve people and planet.

Box 5. The UN Tax Convention

Tax justice advocates have been calling for a shift in the global tax governance and international cooperation to a system that is fair, inclusive, transparent and supports the efforts of Global South countries to mobilise domestic resources to effectively invest in gender-responsive public services, including education. The current system has primarily been led by the Organisation for Economic Cooperation and Development (OECD), which lacks effective representation of countries in the Global South and prioritises the interests of Global North countries.

In December 2023, the UN General Assembly adopted Resolution 77/244[55] on the promotion of inclusive and effective international tax cooperation at the United Nations. This momentous shift led by the Africa Group, was reaffirmed in December 2023 by a subsequent UN General Assembly resolution,[56] which kicked off the State-led process for developing a Framework Convention on International Tax Cooperation at the UN. The Terms of Reference (TORs[57]) for this Convention were adopted by the UN in December 2024.[58] This process is envisioned to run from 2025 to 2027 with the development of the Convention, and two early protocols on (i) taxation of income from cross-border services in the digitalised and globalised economy, and (ii) dispute prevention and resolution.

Financing the future: Call to action

The TaxEd Alliance calls on the government of Uganda to take the following measures needed to fully finance quality, inclusive, gender responsive public education and achieve SDG 4:

1. Increasing the **SHARE** of the budget allocated to education, by meeting (or exceeding) the UNESCO's benchmarks of 20% of national budget and/or 6% of GDP.

2. Increasing the **SIZE** of the overall budget, maximizing the availability of resources for investment in public education by:
   - Reforming tax policies to establish progressive, gender-responsive and climate-sensitive tax frameworks that will increase the tax-to-GDP ratio by at least 5 percentage points and unlock more revenue to invest in public education. To do so, Uganda should focus on:
     – Ending harmful tax incentives.
     – Reviewing tax and royalty agreements in the natural resource / extractive sector
     – Reviewing and cancelling double tax treaties
     – Closing loopholes which enable tax avoidance and evasion in the private sector
     – Promoting and enforcing fair corporate tax
     – Promoting and enforcing progressive taxes on personal income and wealth. Supporting the development of a binding, UN Framework Convention on International Tax Cooperation that aims to seal the loopholes in international tax governance and cooperation that have enabled countries to lose billions in revenue through global tax abuse.
   - Push back against the coercive policy advice of the IMF on austerity, including public sector wage bill cuts and privatisation, utilizing instead alternatives to austerity including progressive taxation.
   - Work together with other countries calling for debt relief and debt cancellation and support the efforts towards a UN Framework Convention on Sovereign Debt.

3. Increasing the **SENSITIVITY** of national education budgets by:
   - Focusing on equity in public expenditure to redress inequality and tackle discrimination (e.g. investing in accessible school infrastructure; ensuring adequate sanitation facilities to support efforts to keep girls in schools; increased investments in incentives for teacher postings in poor rural areas).
   - Developing the Consolidated Equity Index to apply a nation-wide equity funding formulae which explicitly addresses disadvantage and inequality.

4. Enhancing the **SCRUTINY** of national education budgets by:
   - Establishing structures for and actively encouraging scrutiny of education budgets and expenditure to promote transparency and accountability and improve efficiency through timely disbursement of funds, and ensuring that funds are spent effectively (especially in disadvantaged areas), e.g. by enabling or formalising community and civil society oversight.

Endnotes

1. These are out of date by a number of years (2017) but are the most up to date/ UNICEF & Ministry of Education and Sports. (2024). *Policy Note No. 1/2024: Overcoming the Challenges of Education in Uganda* (Kampala). Retrieved from https://www.unicef.org/uganda/media/16861/file/Challenges%20of%20Education%20Sector%20in%20Uganda%20in%20Brief.pdf.pdf

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3. Net enrolment (children of official school age) was 80 % in 2019/20 and 78 % in 2023/24, while gross enrolment (all enrolled regardless of age, so it can exceed 100 %) was 118 % and 119.5 % in the same years. Uganda National Household Survey 2019/20 and 2023/24 Uganda Bureau of Statistics (UBOS), Uganda National Household Survey 2022/23.

4. Note, the UNESCO Institute of Statistics had estimated that this was 90% in 2017 (and has no current updates). Uganda Bureau of Statistics (UBOS), Uganda National Household Survey 2022/23, 2024.

5. Ibid. This reduced very slightly from 27% in 2019/20 and 23% in 2023/24. Uganda Bureau of Statistics (UBOS), Uganda National Household Survey 2022/23, 2024

6. UNICEF & Ministry of Education and Sports. (2024). *Policy Note No. 1/2024: Overcoming the Challenges of Education in Uganda* (Kampala). The 2022 with just 29% of children aged 3–5 enrolled in 2022. The gross enrolment ratio (GER) is the ratio of total enrolment, regardless of age, to the population of the age group that officially corresponds to the level of education. The low GER for pre-primary reflects low rates of participation of children in early child education. This is also consistent with the results of Uganda Demographic and Health Survey – UDHS (2022), which shows that 29.1% of the children aged 36 to 59 months attend early childhood education.

7. According to the UNESCO Institute of Statistics (UIS), the modelled estimates for 2024 put the net enrolment rate at 34 % (primary) and 28 % (secondary). The most recent non-modelled data are from 2016, showing 43 % (primary) and 26 % (secondary) (UIS Data Browser).

8. According to UNICEF and the Ministry of Education and Sports, *Policy Note No. 1/2024: Overcoming the Challenges of Education in Uganda*, only a small proportion of children who begin Primary 1 (P1) go on to complete upper secondary education (Senior 6, S6).

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Cover photo: A pupil makes a presentation of an ideal school in Pallisa, Uganda.
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