

Education Financing During and Immediately After an Emergency: A Case of Effects of COVID-19 on the Financial Management of Private Secondary Schools in Uganda

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Abstract

Although school governing bodies are responsible for raising funds, their ability of fundraising is limited by the set laws or rules in the country, irrespective of the origin of the funds or assets in question. These laws have a big impact on the funding structure and management by private schools. In 2020, schools were closed for more than 7 months because of COVID-19 pandemics. This left many school proprietors bankrupt and it became difficult for them to solicit for the funds to run their schools. Using a qualitative research approach, the purpose of this research was to find out the effects of COVID-19 lockdown of education institutions on the financial management of private schools in Uganda. The study was guided by the following objectives: To determine how the school budget was affected by COVID-19, to examine the plans put into place to balance the budget, and to identify parents' reactions on the request to continue paying school fees during the lockdown. The findings showed that COVID-19 brought an impact on school budget like reduced income due to re-opening in phases, high operating costs (COVID response equipment, utility costs, office supplies, among others), failure to pay school fees, as well as high bank interest rates on loans taken prior to the COVID-19 era. The study further revealed the different plans the school put into place to balance the budget like to prioritize spending, from support activities (alumni associations, school dinners), support from Board of governors, school extra activities (poultry and agriculture farms). Lastly, the findings revealed the different reactions by parents when told to continue paying school fees during and after the lockdown; whereas some easily accepted to pay because it was their obligation, majority had mixed feelings and almost refused since at the time of school closure, they had just paid. The following recommendations were made; the school administrators should encourage parents to pay school fees, the government should help schools financially, and the school governing bodies should support the schools they lead.

Keywords: COVID-19, financial management, private secondary schools

1. Introduction

1.1 Introduction

COVID-19 pandemic is a health crisis. The fact that many countries decided to close schools which crystallizes the dilemma. Major challenges emerged in enhancing and ensuring quality, equity, access and relevance in education and training (Ministry of Education and Sports, 2019). After seizing power in 1986, the NRA now NRM government introduced a lot of reforms in almost all sectors of the economy including education. In 1987, a committee headed by Prof. Ssentenza Kajubi was tasked with a duty of carrying out research about the education system. This produced a white paper that later became a working document for the education policies in Uganda. Among the reforms presented in the white paper was the liberalization of education to allow private players to invest in the education system hence private schools began at all levels of the Ugandan education system.

Uganda National Bureau of Statistics Report 2019 (UNBS, 2019) showed that the private sector absorbs 87% of the learners in Uganda with government institutions taking the remaining 13%. These schools are self-financing from fees collected from parents/learners hence the survival, and development of these private education institutions majorly depends on how many learners the school has, and how faithful are they in terms of clearing their dues. Among the 2196 private schools in Uganda (Uganda Schools Guide, 2019) is St. Jonah High School Namugongo a day and boarding institution that was started in 2002 with both 'O' and 'A' levels offering both Arts and Science subjects. St. Jonah High school has an enrollment of 547 students, 53 members of staff whose aim is to produce spiritually, morally upright and academically excellent students who will become responsible leaders of our nation and its motto is Winners Never Quit (St. Jonah High School Namugongo, 2021).

Policymakers decided between closing schools (Burgess & Sievertsen, 2020) to reduce contact in order to save lives and keeping them open so as to

allow workers to continue working and maintain the economy. All over the world, families faced severe short-term disruptions: home schooling was a massive shock to parents' productivity levels and the social lives of children (Burgess & Sievertsen, 2020). Going to school is the best public policy tool available to raise skills. While school time can be fun and offer opportunities to raise social skills and social awareness, from an economic point of view, the primary point of being at school is to improve a child's ability. However, can we imagine or even estimate the extent to which COVID-19 interruptions influenced schools? Uganda (and the rest of the world) significantly reduced its economic activities and millions of Ugandans lost jobs (United Nations Development Programme, 2020). This affected parents' income which resulted in reduced spending on education. As economic growth only rebounded in 2021/2022, spending on education almost stagnated in most private secondary schools and actually cut down as most schools tried to contain budget deficits brought about by COVID-19. Another shock to education financing came from families' own spending. Parents in low- and middle-income groups struggled to maintain the considerable resources they devote to their children's education. This had a rippling effect, as parents were not able to pay school fees, which affected the school budget since the biggest income generated in schools comes from the school fees paid. The pandemic pushed millions of parents of children into extreme poverty. In light of this, the Government of Uganda like other governments world-wide appreciated that education and training of all citizens is vital for the attainment of the Uganda's Vision twenty forty and a springboard to the 'Sustainable Development Goals'. In order to achieve the national development goals, quality and relevant education and training is vital to realize the citizen development prerequisites of a fast transforming.

1.2 Problem Statement

Following the outbreak of Corona Virus and COVID-19 disease in Wuhan City of China, many

business activities came to a standstill as a measure of combatting the disease that later became a pandemic. Schools were not spared as they are a catchment area for many people. With learners being the primary source of funds for many private schools, their absence for almost a year led to adverse effects on the financial management of educational institutions in Uganda. Although a lot of studies have been carried out many focusing on how businesses should be run in the post-COVID era, these studies have been mainly discussed in the context of larger businesses (those that have more than 500 workers) such as universities, it is therefore paramount to study the implications of COVID-19 on the financial management of private secondary schools using a case study of St. Jonah High School Namugongo.

1.3 Purpose of the Study

The purpose of this study is to research about the implications of COVID-19 on the financial management of private secondary schools with emphasis on St. Jonah High School Namugongo.

1.4 Objectives

- i) To find out how the school budget was affected by COVID-19.
- ii) To examine the plans put into place to balance the budget.
- iii) To identify the parents' reactions on the request to continue paying school fees for second term while schools were still under a lockdown.

1.5 Research Questions

- i) What were the effects of COVID-19 on the school budget?
- ii) What plans did the school put in place to deal with financial constraints as a result of COVID-19?
- iii) What were the reaction of parents towards continuing paying school fees for the new term while schools were still under a lockdown?

1.6 Scope of the Study

1.6.1 Geographical Scope

The geographical scope of the study is St Jonah High School Namugongo located along Namugongo-Kyaliwajala road in Wakiso district.

1.6.2 Content Scope

The Study explored the implications of COVID-19 on the financial management of private secondary schools in Uganda. The study specifically explored the effect of COVID-19 on the budgets of private secondary schools in Uganda, established how private secondary schools handled the budgeting process given the current financial distress, and the parents' reactions towards paying school fees.

1.7 Significance of the Study

This study will help the various private school administrators to weigh how much COVID-19 has impacted on their financial management and be in line of solving such problem in case of any other pandemic disease outbreaks.

Consequently, the results attained will help the school administrators to assess their budgets, and the budget they have for smooth running of the school which will enable them to restructure their planning as schools re-open after the pandemic.

The study will also offer administrators the best picture on how to balance their budgets in terms of determining the capital needed, financial control, financial decision making as recover from the constraints of the pandemic.

2. Review of Related Literature

2.1 Effects of the Emergency on School Budgets

Staggered re-opening of schools made it more difficult for administrators and financial controllers to plan. Administrators found it hard to feed the learners because schools have been crippled financially to the extent that they have failed to meet the required standards (Ssenkabirwa, A., Okanya, J., Mukaaya, O., Wafula, P., Kutamba, W. & Kirunda, A. 2021). A lot of money is spent to maintain the few classes since they required the same administrative costs like when all learners are in school. Take an example of electricity, some corners of the school could not remain without lights because some students are still home (Ssenkabirwa et al. 2021).

Parents in low- and middle-income groups struggled to maintain the considerable resources they devote to their children's education. This inevitably led to a ripping effect as parents were unable to pay school fees that affected the school budget (Burgess & Sivertsen, 2020). Operating in

rented buildings was hard as landlords refused to reduce the rental fees and also parents demanded a reduction in school fees, this affected their budgets since parents failed to pay the fees and also the number of their students reduced as parents looked for other schools with low fees structures (Ssenkabirwa et al., 2021).

2.2 Management of School Budget Deficits During the Emergency

School heads needed to prioritize spending and scale down on that which cannot be afforded, luxuries outrightly have to be cut in school's budget. New budgets should be drawn up addressing the real expenses for the remaining months of the financial year (Deacon, 2020). In addition, successful management of budget deficits is highly dependent on donations and parents' good will. Hence, in addressing budget deficits, Morris (2020) emphasized the fact that school management should maintain good donor relationships for sustainable fundraising. Sustainable fundraising is dependent on the donor's interest and value attached to the common good when making donations. Donors can be individuals or companies. Given the fact that many private schools in Uganda were founded by religious bodies, schools can equally source for funding from religious communities and institutions. Given their social mission and historical interests, many religious communities and institutions are quite willing to invest in such schools (Jones and Rahman 2020).

2.3 Parents Reactions on the Request to Continue Paying School Fees During the Emergency

Parents that lose their jobs during emergencies opt to withdraw their children from school. Others (including those whose income may not have been greatly affected) avoid paying a term's fees in advance or giving the requisite notice period in fear of losing their money in case the studies are terminated before official closure as a measure to manage the emergency (Jaschik, 2020). Some parents raise objections as they consider the fee reductions offered by their school/university are not sufficient when compared to the cut-back in facilities and extra-curricular activities or are lower than those offered by other schools (Howard, 2020).

For some parents, paying independent school fees

at that tremendously difficult time, where many have their income severely impacted, becomes unaffordable (Hilary, 2020). Some parents say it is a reasonable expectation that the fees for services that were clearly not being provided during these times (e.g., lunch, transport, among others) should not be charged to parents and therefore discounted. Any discounts on fees offered should be fair and reasonable and schools are supposed to be open with parents as to how they arrive at the discounted tuition and other payable fees (Price, 2020).

In Uganda, when there was a partial opening of schools, parents who had not cleared fees for first term were asked to pay the balances before their children could be admitted for studies. This seemed an unfair treatment to parents who thought that they would also have demanded a refund for the months that their children never attended school in term one. Some school administrators are labelled "callous", and parents asked the government to intervene and pronounce itself on the quarrel over fees arrears. Parents accused the Ministry of Education and Sports of insensitivity and asked parliament to help them before their children drop out of schools (Ahimbisibwe, 2020).

3. Methodology and Study Setting

3.1 Research Design

A phenomenological research design was adopted for this qualitative research. Interviews with two school administrators and three parents were conducted to obtain real life lived experiences during the Covid 19 pandemic in Uganda. Data from interviews was coded, categorized and put into themes based on the study objectives.

3.2 Study Setting

School administrators were used in this study to share with us the lived experiences of managing a private secondary school during an emergency setting. When schools closed, education institutions in Uganda were requested to continue supporting their learners' learning remotely. Hence, this implied continued expenditures on variable costs like teachers' salaries who had to continue facilitating learning. Yet, at the same time, parents were locked at home, others were terminated at the workplaces in not more than thirty days from the day the economy was locked,

business men were unable to access their business premises and hence there were no money flows to the households. Consequently, in such a state, majority of the schools with financially struggling parents were unable to receive tuition during the entire period of the lockdown of schools. Parents on the other hand, participated in this study so as to share with us their lived experiences of continuing to finance education of their children in a situation characterized with no money flows to the house holds except those who were working with agencies.

3.3 Ethical Considerations

Voluntary participation in the study was ensured through thorough explanation of the purpose of the study. Oral consent was obtained to record their voices that were later transcribed. Confidentiality of the participants identity was ensured through the use of coded letters to represent the different participants. Specifically, Letters E and N were used to represent the administrators and P, F and J were used to represent the parents.

3.4 Findings

The study examined the implications of COVID-19 on the financial management of private schools in Uganda using a case study of St. Jonah High School Namugongo. The research findings were presented in line with the study objectives as presented below:

4. Effects of an Emergency on the School Budgets

In order to obtain data on this objective, we were guided by the research question that was stated as “What are the effect of COVID-19 on the school budget?” In response to this research question, participants indicated the following effects of an emergency like COVID-19 on the budgets of private schools: reduced income due to reopening in phases, high operating costs, failure to pay school fees and high interests on loans by banks.

4.1 Reduced Income Due to Re-Opening in Phases

Most of the income generated by schools comes from the school fees paid by students, as schools were allowed to re-open in phases, the income they collected reduced due to the fact that very few students reported hence little fees collected which has affected the school and this made them fail to meet the school budget as planned.

Participant E was in agreement with the findings and argued that;

re-opening in phases decreased the income generated yet we had to maintain the staff levels. We are to overcome the current dilemma; the government should allow schools to operate normally or in the traditional way so that we can sustain our operations.

However, the school minimized the expenditure in a way that they made half pay of salaries, minimized the number of teachers to teach at that time, meals changed like the number of times students feed in a day, the amount of food given to the students to be able to meet the budget.

4.2 High Operating Costs

Due to COVID-19 pandemic, the cost of necessities increased by 37% on the market especially for the Covid requirements that government requested schools to put in place before students were to report back to schools like the temperature guns, sanitizers, water cans were raised by the sellers since they knew it was a must for schools to purchase them (Opportunity EduFinance, 2020). This affected the school budget since it was not planned for earlier. Participant N agreed and said that *operational costs have become very high, we never thought of overspending in order to get the school ready for covid requirements before re-opening. This was not budgeted for and left a hole in our budget. In addition, it was expensive to buy food knowing all learners were to return but instead a few returned, heavy losses were incurred because of fixed costs that had to be paid regardless of high or low turn up.*

4.3 Failure to Pay School Fees

Schools suffered losses due to parents’ non-payment of school fees. This was worsened by the phased opening of schools. Participant E pointed out that “The money we received from learners’ school fees was too little to even facilitate payment of utility bills. Students reported in a staggered and phased manner and most of them came back to school without full payment of tuition.” Thus, school administrators were under a lot of pressure to make ends meet amidst shortage in tuition due to parents’ failure to pay school fees. Consequently, this had a negative impact on teaching and learning processes as the schools were unable to secure sufficient instructional materials.

4.4 High Bank Interest

Prior to the lockdown, schools had secured bank loans to facilitate infrastructural developments in the institutions. These loans were being serviced by money collected from students prior to the covid19 lockdown. Whereas commercial banks charge insurance fees for emergencies befalling the loan holder, in this particular case of COVID-19 emergency, banks remained silent and instead continued deducting loan repayments from clients until such a time that bank accounts got depleted. Consequently, as the lockdown continued, a number of schools were unable to pay the bank loans. This even called for government's intervention requesting bank managers to add schools time to pay their loans. Whereas, banks followed government's request, these financial institutions instead decided to increase the interest by eight percent (8%) on all outstanding balances on the loans school held with them. This was clearly articulated by Participant E;

The school battled and is still battling with bank loans which have high interest rates, some of which were secured before the corona virus pandemic hit. I think it is not late for the president of the Republic of Uganda to engage bank managers as he had promised earlier before they auction our property we mortgaged as loan securities.

5. School Based Measures to Manage Budget Deficits During an Emergency

The second objective of this study was guided the following research question; "What plans did schools put in place to deal with financial constraints as a result of COVID-19?" Responses from participants indicated that the following strategies were put in place to meet the operational costs needed to keep the school running; prioritized spending, venturing into extra income generating activities like school farms, seeking for donations from board of governor members and associations, as well as further encouragement of parents to pay school fees.

5.1 Prioritized Spending

As schools were struggling to come up with measures to see that their budgets are met, there was need to first consider spending on priorities

in order to minimize the challenges of finance distress before looking at the luxuries like end of year celebrations for the candidates. Participant N agreed and said that; "we had to prioritize spending and drew new budgets for the financial year indicating the essential items needed first."

5.2 Complements from Extra Income Generating Activities Like School Farms

School farms like poultry, agriculture, are source of extra funds for schools. Funds from these sources were used to complement the school budget in addition to the school fees paid by students. Participant N pointed out that;

From the school's farm, we were able to raise funds to support the school in the time of COVID-19 because it was one of the sources they had. Our farm has both animals and crops like goats, chicken, vegetables, bananas, beans and maize. Products from this farm were sold and the money got was used to boost our budget.

5.3 Board of Governors

The Board of governors of schools have a role of monitoring the development, to see that the school moves forward each day. Due to COVID-19, schools retarded in development and the Board of Governors had a responsibility to sit and devise ways to support the schools financially. Participant E reported that "We received some support from members of the Board of Governors, these took the initiative to financially support the school, and this enabled us to secure some of the basics we did not have." Hence, instead of expecting allowances from the schools, during the emergency, board of governors instead supported schools financially. Therefore, as schools appoint members to the board, it is important to look out for those with the will and capacity to offer financial subscriptions.

5.4 Associations Like Alumni

Schools have many different associations like the association for old students, these play part in the development of the school. They usually aim at seeing that the school moves forward both academically and financially. With the coming of COVID-19, these students joined hands financially with the little they had and gave it out for the running of the school. In agreement, participant N said that "*funds raised from activities of alumni*

associations (old students association) helped the school's budget." Therefore, school proprietors need to embrace and support old students in establishing functional associations to have well established management and leadership that can easily be rallied when need arise.

5.5 Encouraged Parents to Pay School Fees

It is the duty of the school administrators to motivate parents and show them the usefulness of paying school fees for their children. The fact that school income depends mostly on school fees paid by students, this money enables the school to prepare well for the learners. Participant N agreed that;

Amidst the financial challenges parents were going through, as a school we had to continue our operations. Hence, we tried our level best to encourage parents to continue paying school fees for their children. Every little penny they get, we encouraged them to deposit it with the school. As the term progressed, we were able provide the school necessities.

6. To Pay or Not to Pay Tuition Fees for Children

In order to collect data about parents' opinions on whether to continue full payment of tuition as well as term one school fees balances, we were guided by the following research question; "What were the reactions of parents towards continuing paying school fees?" The responses indicated that parents accepted to pay since they were meant to pay, others accepted to pay if the school accepted to show them how they arrived at the fees totals and others outrightly refused to pay since they had paid all the fees before the government closed education institutions.

6.1 Accepted to Pay Since They Were Meant to Pay

Parents have a role to fund their children's education. When the government re-opened schools, the school administrators requested parents to pay school fees for the new term since schools did not have the funds to run their schools. Most parents agreed since they are obliged to do so. Participant P pointed out that; "if the fees are anyway supposed to be paid, then I would rather accommodate it in my budget now rather than facing a burden later." Parent P is guided by the belief that if you don't nurture the child today into a responsible citizen, he or she might end up your

dependent for the rest of his or her life. Hence, it is better to pay tuition for the children when they are still able to study, complete their education and become independent citizens. Thus, schools were able to collect tuition from a good number of parents that hold similar belief system like Parent P.

6.2 Accepted to Pay if the School Accepted to Show Them How They Arrived at the Fee's Totals

Due to the pandemic, parents were left without income, this forced them to investigate and know what they used to pay for before covid pandemic struck. About 75% of the parents (St. Jonah High School Namugongo, 2021) were of a view that there was no need to pay for the services they believed their children were not to receive like paying for reams since the government had instructed schools not to give exams, transport since the learners could foot to and from school. Participant F agreed and said that "the school had to take an initiative to show them how they arrived at their school fee's totals, then in turn they acknowledged the efforts made by the school administrators and settled their bills." The emergency called in for more open communication among stakeholders for successful education financing. Otherwise, there was a lot of skepticism on whether, as the schools open, they will not be locked again and hence lose all that money paid to the schools with no assurance of a refund for the remaining days of the term. Therefore, school proprietors had to clearly indicate a unit cost break down of educating a child for parents to be convinced to pay the fees requested.

6.3 Refused to Pay Since They Had Paid All the Fees Before the Government Closed the Schools in March 2020

At the time when the government closed schools due to COVID-19, some classes (senior one and senior five) had just joined schools and parents had just paid all the school dues. When the government re-opened, parents had an argument that the school should use the school fees they had paid before the closure because most of them had just paid all the school fees for the whole term. In agreement, participant J said that;

We had just brought our children to school with fully paid bank slips and then just a few weeks the

government closed the education institutions. Why can't the school carry forward that money to this term or at least let's pay half of the school fees otherwise we are transferring our children to new schools and pay new school fees knowing we are paying it to new schools.

This was a real puzzle to the stakeholders, in the heart of hearts, the parents of children who had just reported at the schools felt cheated by school administrators in case they did not carry forward the fees they had paid, and children studied for hardly three weeks out of the average twelve weeks in a term. On the other hand, school proprietors had taken loans, some had continued paying salaries for their staff members and fixed costs for utilities like electricity and security of school premises and property therein. Hence, there was urgent need for money and no way they could carry forward fees from term one to another term.

In summary, from the interviews carried out with all the participants, there were different ways the school budget was affected, the school had different plans it had to put in place to see that they met the budget and parents had many different reactions concerning continuity of paying school fees during COVID-19 as requested by the school administrators.

7. Discussion

7.1 Effect of Emergencies on School Budgets

The first objective of the study was to determine how the school budget was been affected by COVID-19. It was revealed that the emergency had a negative effect on the school budget for example the school's income reduced, operating costs hiked, parents failed to pay school fees, and high bank interest rates. The findings are to a large extent similar to those of Ssenkabirwa et al. (2020) that stated that Staggered re-opening of schools made it more difficult for them to plan. Administrators found it hard to even feed the learners because schools had been crippled financially to the extent that they failed to meet the required standards. He added that a lot of money was spent to maintain the few classes since they required the same administrative costs like when all learners are in school take an example of electricity, some corners of the school could not remain without lights because some students were

still home.

Also, according to Burgess and Sivertsen (2020), parents in low- and middle-income groups had to struggle to maintain the considerable resources they devote to their children's education. This had a ripping effect as parents were not able to pay school fees which affected the school budget. The finding is in agreement with Ssenkabirwa et al. (2020) who revealed that operating in rented buildings was hard as landlords refused to reduce the rental fees and also parents demanded a reduction in school fees, this affected their budgets since parents failed to pay the fees and also the number of their students reduced as parents looked for other schools with low school fees structures.

7.2 Plans Put into Place to Balance the Budget

The second objective of study examined the plans put in place to balance the budget. The data collected revealed the different plans the school put in place included prioritizing spending, extra activities like the school farm, from the Board of governors, from the different school associations, encouraged parents to pay school fees and many more. The findings of this study are in agreement with researches reviewed in literature. For example, the findings are supported by Deacon (2020) who reported that school heads need to prioritize spending and scale down on that which cannot be afforded. Similarly, the finding is in line with Jones and Rahman (2020) who argued that religious communities and institutions are a potentially large source of financing especially for faith-based schools.

7.3 Parents' Reactions to Paying School Fees

The third objective identified parents' reactions on the request to continue paying school fees. From the data collected parents' reactions included; they accepted to pay since they were meant to, accepted to pay if the school accepted to show them how they arrived at the fee's totals, refused to pay since the government closed schools when they had just paid. This finding is supported by Jaschik (2020), who wrote that parents that who lost their jobs may want to withdraw their children from school and avoid paying a term's fees in advance or giving the requisite notice period. According to Howard (2020), some parents raised objections as they considered the fee

reductions offered by their school/university were not sufficient when compared to the cut-back in facilities and extra-curricular activities or were lower than those offered by other schools. Further, in support to the findings, Hilary (2020), argued that for some parents, paying independent school fees at that tremendously difficult time, where many had had their income severely impacted, was simply unaffordable. Also, Price (2020), in his findings wrote that some parents said it was a reasonable expectation that the fees for services that were clearly not being provided during these times, should not be charged to parents and therefore discounted, meaning any lunches, transport to school etc. Any discounts on fees offered should be fair and reasonable. According to Ahimbisibwe, (2020), schools asked parents who had not cleared fees for first term to pay, and parents said they instead would have demanded a refund for the months that were not used. Some school administrators were labelled “callous” and asked the government to intervene and pronounce itself on the quarrel over fees arrears. Parents accused the Education ministry of insensitivity and asked Parliament to help them before their children drop out of schools.

8. Conclusions

While loan repayment holidays and extended grace periods offered by money lenders are essential, more can be done to leverage private capital to support schools, teachers and parents to mitigate the impacts of decreased income during this time. Capacity building and training programs are clearly needed to come alongside schools and families in order to support remote learning. Many schools are looking to fund initiatives that can improve the availability of remote learning, but currently lack the funding to do so.

However, basing on the findings of the respective objectives in the study, the following specific conclusions are made;

- i) From objective one, it was revealed that the school's budget was affected negatively in a number of ways which included: reduced income since schools re-opened in phases, the operating costs were high, failure of parents to pay school fees, banks increased interests on loans given to their customers.

- ii) In line with objective two, schools had different plans they came up with to balance their budgets like; they had to prioritize spending, from extra activities like school farms, the Board of Governors and school Associations came up and provided support financially, the school administrators encouraged parents to pay school fees for their children.
- iii) From Objective three, Parents reacted differently and their reactions were: some parents accepted to pay since they knew they were meant to pay, other parents accepted to pay if the schools administrators accepted to show them how they arrived at the school fees totals, some parents refused to pay like senior five parents saying they had just paid all the school fees before the government closed.

9. Recommendations

The following recommendations are suggested basing on the findings and discussions in respect to the three objectives;

- i) The government should prioritize education financing by directing much funding and resources to support schools serving high-poverty and high-minority population. Education must remain a priority for all children. The government should consider the schools' current finances before implementing any new scheme.
- ii) The school administration should encourage parents to pay the school fees in full and in time since it's the major source of school income.

There is urgent need to diversify sources of income in financing of education institutions. These efforts of income generation should be backed by appropriate policies set by the board of governors. Hence, the school administrators should make sure they have full support and engagement of the school governing body. In addition, prior to venture in alternative sources of funding, schools should always seek professional advice.

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