

Vote: 138 Makerere University Business School

Vote Summary

VI: Vote Overview

This section sets out the Vote Mission, Strategic Objectives, and provides a description of the vote's services

(i) Snapshot of Medium Term Budget Allocations

Table V1 below summarises the Medium Term Budget allocations for the Vote:

Table V1.1: Overview of Vote Expenditures (UShs Billion)

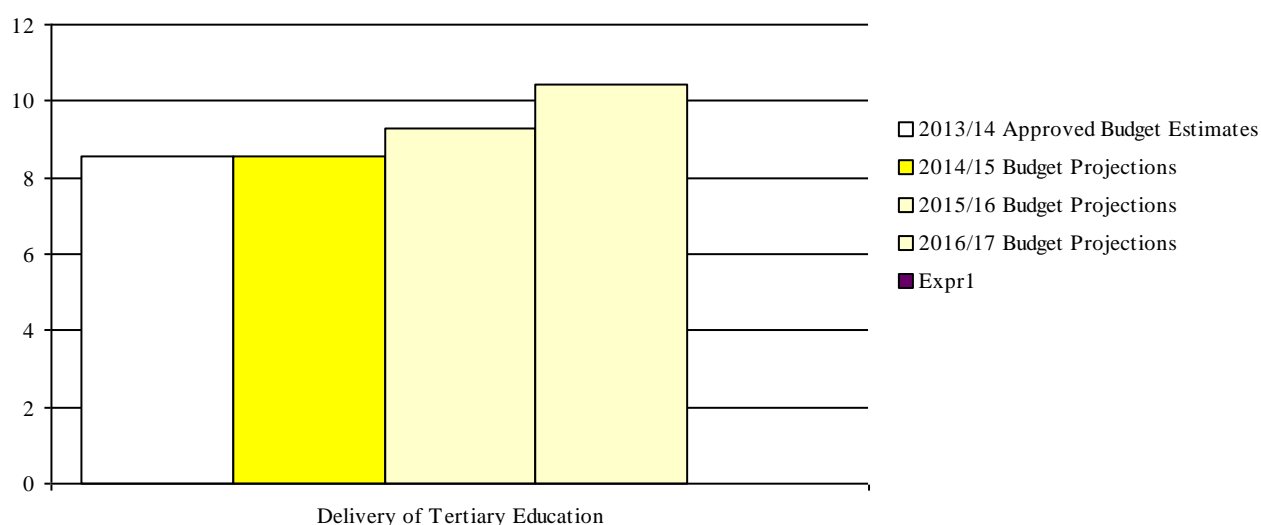
	2012/13 Outturn	2013/14		MTEF Budget Projections		
		Approved Budget	Spent by End Dec	2014/15	2015/16	2016/17
<i>(i) Excluding Arrears, Taxes</i>						
Recurrent Wage	3.288	3.419	1.710	3.419	3.419	4.365
Recurrent Non Wage	2.357	2.357	1.134	2.357	2.581	2.684
Development GoU	2.800	2.800	1.400	2.800	3.276	3.407
Development Ext.Fin	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total	8.445	8.576	4.243	8.576	9.276	10.456
Total GoU+Donor (MTEF)	8.445	8.576	4.243	8.576	9.276	10.456
<i>(ii) Arrears and Taxes</i>						
Arrears	0.000	0.000	0.000	0.000	N/A	N/A
Taxes**	0.000	0.000	0.000	0.000	N/A	N/A
Total Budget	8.445	8.576	4.243	8.576	N/A	N/A
<i>(iii) Non Tax Revenue</i>						
	0.000	43.086	18.679	40.317	41.986	42.506
Grand Total	8.445	51.662	22.922	48.894	N/A	N/A
Excluding Taxes, Arrears	8.445	51.662	22.922	48.894	51.262	52.962

* Donor expenditure data unavailable

** Non VAT taxes on capital expenditure

The chart below shows total funding allocations to the Vote by Vote Function over the medium term:

Chart V1.1: Medium Term Budget Projections by Vote Function (UShs Bn, Excluding Taxes, Arrears)



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(ii) Vote Mission Statement

The Vote's Mission Statement is:

Enhancement of Management and Business Education in the Country through provision of ideas, knowledge and skills at different levels in Business and non Business.

(iii) Vote Outputs which Contribute to Priority Sector Outcomes

The table below sets out the vote functions and outputs delivered by the vote which the sector considers as contributing most to priority sector outcomes.

Table V1.2: Sector Outcomes, Vote Functions and Key Outputs

Sector Outcome 1:	Sector Outcome 2:	Sector Outcome 3:
<i>Improved quality and relevancy of education at all levels</i>	<i>Improved equitable access to education</i>	<i>Improved effectiveness and efficiency in delivery of the education services</i>
Vote Function: 07 51 Delivery of Tertiary Education		
<i>Outputs Contributing to Outcome 1:</i>	<i>Outputs Contributing to Outcome 2:</i>	<i>Outputs Contributing to Outcome 3:</i>
<i>Outputs Provided</i>	<i>Outputs Provided</i>	None
075101 Teaching and Training	075103 Outreach 075104 Students' Welfare <i>Capital Purchases</i> 075180 Construction and rehabilitation of learning facilities (Universities) 075181 Lecture Room construction and rehabilitation (Universities) 075182 Construction and Rehabilitation of Accommodation Facilities 075184 Campus based construction and rehabilitation (walkways, plumbing, other)	

V2: Past Vote Performance and Medium Term Plans

This section describes past and future vote performance, in terms of key vote outputs and plans to address sector policy implementation issues.

(i) Past and Future Planned Vote Outputs

2012/13 Performance

The Budget for 2012/13 was 43.5bn broken down as follows; 5.5bn as Government Subvention, 35.1bn from AIA and 2.8bn as Government Capital Development. The Performance for the period July 2012 to June 2013 was as follows; 3.28bn as wage; 2.36bn as Non Wage; AIA 33.6bn and Capital Development at 2.8bn. Students registered as at end of semester two AY 2012/13 were 14,915 of which 1,153 were Government sponsored and 13,762 private. The following staff are on staff development programs; 10 Phds, 9 Masters, 5 Professional, 12 Degrees, Total 36. Textbooks purchased totalled to 2,644 and a student textbook ratio of 1:5.4 was attained. Subscriptions were received for 50 E books into online database and 58 physical journals received.

Research and Publications works done include the following; completed 50 ongoing 103 and at proposal level 26. Research seminars held were 4. Published and reviewed papers are 123; textbooks under review are 4. 4 year Joint Research Project with East Africa Entrepreneurial Leadership Project was conducted by Faculty of Commerce 2010 - 2014; Papers presented at International and local Conferences were 35.

A total of 980 students were paid out Living Out Allowances during semester II AY 2012/13 and all students' welfare was catered for in line with the budget. Feeding and accommodation was provided to 267

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students on full board in Berlin Hostels. Salaries were paid to 756 staff of which 323 were teaching and 433 non teaching. The School acquired new permanent premises at the Jinja Regional Campus - Narambhai Primary School and this is expected to increase on equitable access to education as per the mandate of MoES. The New Library complex was equipped with furniture (Phase I)

Preliminary 2013/14 Performance

The budget for FY 2013/14 provision totals to shs. 51.662bn; 5.78bn as government subvention, 43.086bn from AIA and 2.8bn as Capital Development from Government. Performance for the period July to September 2013 (Q1) includes the following; Wage 0.855bn; Non Wage 0.773bn and NTR 5.086bn totalling to 7.414bn. Low activity has been recorded since the new academic year AY 2013/14 started on August 17th 2013.

Table V2.1: Past and 201/12 Key Vote Outputs*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Dec	2014/15 Proposed Budget and Planned Outputs
Vote: 138 Makerere University Business School			
Vote Function: 0751 Delivery of Tertiary Education			
Output:075101	Teaching and Training		
<i>Description of Outputs:</i>	To admit, register,teach, examine studs: Govt 1,300, Private 15,852; Total 17,152. Graduate masters 300, bach. 3,300, Dips 2,000, Total 5,600. Purchase 5,000 textbooks; Provide for staff developpt programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16.	Registration for all undergraduate and graduate programs is still going on; Staff enrolled on development programs total 140; 35PhDs, 4 professional programs, 60 masters, 21 bachelors, 18 diplomas, 2certificates;	To admit, register,teach,examine studs: Govt 1300, Private 15852; Total 17152. Graduate masters 300, bach. 3,300, Dips 2000, Total 5600. Purchase 5000 textbooks. Provide for staff developpt programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16
	<i>Output Cost: UShs Bn:</i> 3.621	<i>UShs Bn:</i> 0.000	<i>UShs Bn:</i> 3.439
Output:075104	Students' Welfare		
<i>Description of Outputs:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation. Propose to pay LOA to 1,240 students.	Students were still picking LOAs application forms so as to process their respective payments.	Provide for students welfare that includes LOAs, feeding and accommodation. Propose to pay LOA to 1,240 students.
	<i>Output Cost: UShs Bn:</i> 1.791	<i>UShs Bn:</i> 0.529	<i>UShs Bn:</i> 1.826
Vote Function Cost	UShs Bn: 51.662	UShs Bn: 4.243	UShs Bn: 48.894
Cost of Vote Services:	UShs Bn: 51.662	UShs Bn: 4.243	UShs Bn: 48.894

* Excluding Taxes and Arrears

2014/15 Planned Outputs

A total of 17,152 students is expected to be registered for AY 2014/15 with 1,300 Government and 15,852 private. A total of 5,000 students are expected to graduate. A provision has been made to cater for increased access in students admissions at the Regional Campuses namely Arua, Jinja, Mbarara and Mbale. The target for research and publications will be a minimum of 60 research topics with 15 Publications and 8 Research Conferences. A total of 5,000 textbooks are expected to be purchased and subscriptions made for E – resources (electronic libraries). A total 1,240 Government non resident students are expected to be paid Living Out Allowances and students welfare to include accommodation and feeding to be catered for. The students Guild support is to include guild activities, sports, chaplaincy, career guidance and counseling sessions. A total of 896 staff will be provided for remunerations with 420 teaching and 476 non teaching. This includes the planned recruitment of 200 staff for FY 2014/15. To continue with the facilitation and maintenance of the smooth running of the School operational activities at Faculties and Departments that

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include provision of insurance services, hire of professional services, payment for utility bills, rent and rates, transport and fuel services, office requirements and stationery, maintenance of the infrastructure at MUBS main campus, Regional Campuses and Bugolobi Annex, vehicles and machinery, purchase of machinery, office equipment, ICT computers and accessories, furniture and fittings. Provision has been made for the start on construction of Lecture Halls phase one (Faculty of Commerce), and replacement of asbestos roof to existing buildings. Identification and procurement of land at the Regional Campuses – Arua, Mbarara and Mbale will continue. The ADB V Project (HEST) for the rehabilitation of Public Tertiary Institutions is expected to be on as scheduled for FY 2014/15 and MUBS will benefit from ICT infrastructure, staff Development sponsorship at PhD level, research and publications, and construction of Faculty of Computing and Management Science. Furnishing of the new Library Complex is expected to be in a phased manner (Phase II)

Table V2.2: Past and Medium Term Key Vote Output Indicators*

Vote Function Key Output Indicators and Costs:	2012/13 Outturn	2013/14 Approved Plan	2013 Outturn by End Dec	MTEF Projections		
				2014/15	2015/16	2016/17
Vote: 138 Makerere University Business School						
<i>Vote Function:0751 Delivery of Tertiary Education</i>						
<i>Vote Function Cost (US\$ bn)</i>	8.445	51.662	4.243	48.894	51.262	52.962
Cost of Vote Services (US\$ Bn)	8.445	51.662	4.243	48.894	51.262	52.962

Medium Term Plans

The budget for FY 2014/15 provision totals to shs. 48.893bn; 5.78bn as government subvention, 40.317bn from AIA and 2.8bn as Capital Development from Government. For 2015/16 total is shs. 49.896bn of which Government subvention is 5.07bn, AIA is 41.98bn and 2.573bn as Government Capital Development. For 2016/17 total is shs. 51.042bn where Government subvention is 5.706bn, AIA is 42.506bn and 2.83bn as Government Capital Development.

(ii) Efficiency of Vote Budget Allocations

The School plans to strengthen teaching by enrolling more academic staff at the Doctoral Level and research that will result into promotions. A major activity is the scheduled continuation of the ADB V - HEST Project where MUBS will benefit from construction of Faculty of Computing and Mgt Science, ICT infrastructure, research and publications and staff sponsorship on PhD programs.

Table V2.3: Allocations to Key Sector and Service Delivery Outputs over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2013/14	2014/15	2015/16	2016/17	2013/14	2014/15	2015/16	2016/17
Key Sector	5.4	5.3	4.2	4.8	10.5%	10.8%	8.2%	9.1%
Service Delivery	5.4	5.3	4.2	4.8	10.5%	10.8%	8.2%	9.1%

Table V2.4: Key Unit Costs of Services Provided and Services Funded (Shs '000)

(iii) Vote Investment Plans

Capital Purchases FY 2014/15 2.8bn; FY 2015/16 3.09bn; FY 2016/17 3.22bn. 1.Start on the construction of Faculty of Commerce, re-roofing of asbestos roofs on existing buildings and expansion of lecture space. 2.Infrastructure Development at the Regional Campuses - identification of land (Arua, Mbarara and Mbale). 3.Furnishing of the New Library Complex in a phased manner (Phase II) 4. ADB V - HEST Project is expected to continue as scheduled

Table V2.5: Allocations to Capital Investment over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2013/14	2014/15	2015/16	2016/17	2013/14	2014/15	2015/16	2016/17
Consumption Expenditure(Outputs Provided)	42.1	42.9	42.7	44.2	81.5%	87.6%	83.3%	83.4%
Grants and Subsidies (Outputs Funded)	0.5	0.5	0.6	0.7	1.0%	1.0%	1.2%	1.3%

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Investment (Capital Purchases)	9.0	5.5	7.9	8.1	17.5%	11.3%	15.5%	15.3%
Grand Total	51.7	48.9	51.3	53.0	100.0%	100.0%	100.0%	100.0%

1. Start on the construction of Faculty of Commerce, re-roofing of asbestos roofs on existing buildings and expansion of lecture space. 2. Infrastructure Development at the Regional Campuses - identification of Land (Arua, Jinja, Mbarara and Mbale). 3. Furnishing of the New Library Complex in a phased manner (Phase II). 4. ADB V - HEST Project is expected to continue as scheduled.

Table V2.6: Major Capital Investments

Project, Programme Vote Function Output <i>US\$ Thousand</i>	2013/14		2014/15
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Project 0896 Support to MUBS Infrastructural Dev't			
075172 Government Buildings and Administrative Infrastructure	Completion of the Short Tower on the New Library Complex, Replacement of asbestos roofs on existing buildings and expansion of lecture space Building maintenance of the infrastructure and compound maintenance at main campus, Bugolobi Annex and the Regional Campuses namely Arua, Jinja, Mbarara and Mbale.	Building maintenance of the infrastructure and compound maintenance at main campus, Bugolobi Annex and the four Regional campuses namely Arua, Jinja, Mbarara and Mbale was carried out.	Start on construction of Faculty of Commerce Replacement of asbestos roofs on existing buildings and expansion of lecture space Building maintenance of the infrastructure and compound maintenance at main campus, Bugolobi Annex and the Regional Campuses namely Arua, Jinja, Mbarara and Mbale.
Total	6,732,400	700,000	3,646,500
<i>GoU Development</i>	<i>2,800,000</i>	<i>700,000</i>	<i>2,800,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>3,932,400</i>	<i>0</i>	<i>846,500</i>
075176 Purchase of Office and ICT Equipment, including Software	Purchase of office equipment, cabinets, teaching software, anti virus softwares, computers & IT accessories, printers, LAN expansion, maintenance of internet, thin clients, UPS.	The procurement of office equipment request is still going on and IT accessories.	Purchase of office equipment, cabinets, teaching software, anti virus softwares, computers & IT accessories, printers, LAN expansion, maintenance of internet, thin clients, UPS.
Total	903,359	0	903,359
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>903,359</i>	<i>0</i>	<i>903,359</i>

(iv) Vote Actions to improve Priority Sector Outcomes

The School plans to strengthen teaching by enrolling more academic staff at the Doctoral Level and research that will result into promotions. A major activity is the scheduled continuation of the ADB V - HEST Project where MUBS will benefit from construction of Faculty of Computing and Mgt Science, ICT infrastructure, research and publications.

Table V2.7: Priority Vote Actions to Improve Sector Performance

2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
Sector Outcome 1: Improved quality and relevancy of education at all levels			
Vote Function: 07 51 Delivery of Tertiary Education			
VF Performance Issue: <i>Inadequate funding at Doctoral Level</i>			
Continue to lobby with Government for additional	Continue to lobby with Government for additional	Continue to lobby with Government for additional	Continue to lobby with Government for additional

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2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
funding	funding	funding	funding
<i>VF Performance Issue: Inadequate funding for Research Funds</i>			
Continue to lobby with Government for additional funding	Continue to lobby with Government for additional funding	Continue to lobby with Government for additional funding	Continue to lobby with Government for additional funding
Sector Outcome 2: Improved equitable access to education			
Vote Function: 07 51 Delivery of Tertiary Education			
<i>VF Performance Issue: Expansion of Lecture space</i>			
Continue to increase admission of students at the MUBS Regional Campuses (4);	Staff have continued to enroll on the Phd programs.	1. Continue with expansion of lecture space 2. Additional funding on Doctoral Programs to Improve service delivery and the quality of our students that graduate. 3. Implement semester system (March intake) for MUBS Campuses in line with access & equity	1. ADB V Project to be implemented and MUBS to benefit both from Capital and ICT infrastructure
Expansion of lecture space;			
Additonal funding on Doctoral Programs & Research funds to improve service delivery and the quality of our students that graduate.			

V3 Proposed Budget Allocations for 2014/15 and the Medium Term

This section sets out the proposed vote budget allocations for 2014/15 and the medium term, including major areas of expenditures and any notable changes in allocations.

Table V3.1: Past Outturns and Medium Term Projections by Vote Function*

	2012/13 Outturn	2013/14		MTEF Budget Projections		
		Appr. Budget	Spent by End Sept	2014/15	2015/16	2016/17
Vote: 138 Makerere University Business School						
0751 Delivery of Tertiary Education	8.445	51.662	2.328	48.894	51.262	52.962
Total for Vote:	8.445	51.662	2.328	48.894	51.262	52.962

(i) The Total Budget over the Medium Term

FY 14/15 is 48.894bn; FY 15/16 is 49.896; FY 16/7 is 51.042

(ii) The major expenditure allocations in the Vote for 2014/15

The NTR collected will supplement Government subvention in the areas of Teaching and training costs, 3.44bn reflecting 7.03%; Research, Consultancy and Publications, 0.955n with 1.95%; Students Welfare, 1.83bn with 3.73%; Administration and Support Services, 36.63bn with 74.92%; Guild Services, 0.418bn with 0.8%; Subscriptions to Research and International Organisations, 0.089bn with 0.18%; land, 0.14bn with 0.24%; Government Buildings & Other Structures 3.646bn with 7.46%; Purchase of motor vehicles & other transport equipment, 0.350bn with 0.72%; Purchase of Office Equipment & ICT Equipment, 0.903bn with 1.85%, Purchase of specialised machinery & Equipment, 0.18bn with 0.37%, and Furniture and Fittings, 0.315bn reflecting 0.64%.

(iii) The major planned changes in resource allocations within the Vote for 2014/15

Table V3.2: Key Changes in Vote Resource Allocation

Changes in Budget Allocations and Outputs from 2013/14 Planned Levels:	Justification for proposed Changes in Expenditure and Outputs		
2014/15	2015/16	2016/17	

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Changes in Budget Allocations and Outputs from 2013/14 Planned Levels:			Justification for proposed Changes in Expenditure and Outputs
2014/15	2015/16	2016/17	
<i>Vote Function:0702 Delivery of Tertiary Education</i>			
Output: 0751 02 Research, Consultancy and Publications			
US\$ Bn: -0.182	US\$ Bn: 0.098	US\$ Bn: 0.313	<i>Demand for more publications</i>
Increased demand for research; it is continuously undertaken; some are done jointly; growth of academic units	Increased demand for research; it is continuously undertaken; some are done jointly; growth of academic units	Increased demand for research; it is continuously undertaken; some are done jointly; growth of academic units	
Output: 0751 05 Administration and Support Services			
US\$ Bn: 1.065	US\$ Bn: 1.699	US\$ Bn: 2.350	<i>Inflation</i>
Increased demand in prices and demand for resources; provision made for 40% staff establishment and eventually to 50%	Increased demand in prices and demand for resources; provision made for 40% staff establishment and eventually to 50%	Increased demand in prices and demand for resources; provision made for 40% staff establishment and eventually to 50%	
Output: 0751 78 Purchase of Office and Residential Furniture and Fittings			
US\$ Bn: -0.419	US\$ Bn: 0.056	US\$ Bn: 0.055	<i>Increased lecture space</i>
Provision for the furnishing of the new library has been made in a phased manner	Provision for the furnishing of the new library has been made in a phased manner	Provision for the furnishing of the new library has been made in a phased manner	

V4: Vote Challenges for 2014/15 and the Medium Term

This section sets out the major challenges the vote faces in 2014/15 and the medium term which the vote has been unable to address in its spending plans.

1. Expansion of teaching space in accordance with its master plan in a phased manner requires 10bn.
2. Support to MUBS Regional Campuses; in a bid to answer the Sector's mandate to increase access to Education, MUBS runs a number of campuses namely Arua, Jinja, Mbarara and Mbale. These campuses were started with an initiative of the School from IGF. However, these funds are not adequate whereas the services are needed as reflected in the demand. The School requires establishing permanent facilities on top of running the existing hired facilities. The School is requesting for additional support of shs. 0.45bn as a first phase to refurbish the acquired permanent facilities at Jinja.
3. Staff salaries; in order to reach the 40% filled establishment, this requires an additional 4.65bn.
4. Research & Publications; 0.372bn is required to continuously improve on quality of programs and contribute appropriately to the required labour market.
5. Staff Development at PhD level requires 0.3bn to build capacity, further improve quality and avoid inbreeding, need to train 10 staff in the regional universities.
6. Government students internship; requirement is 0.18bn to facilitate students to acquire practical skills yet the Government has not made budget provisions for the expected 800 students.

Table V4.1: Additional Output Funding Requests

Additional Requirements for Funding and Outputs in 2014/15:	Justification of Requirement for Additional Outputs and Funding
<i>Vote Function:0751 Delivery of Tertiary Education</i>	
Output: 0751 51 Guild Services	
US\$ Bn: 0.000	

This section discusses how the vote's plans will address and respond to the cross-cutting policy, issues of gender and equity; HIV/AIDS; and the Environment, and other budgetary issues such as Arrears and NTR..

(i) Cross-cutting Policy Issues

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(i) Gender and Equity

MUBS is an equal opportunity employer with 441 males representing 58% and 316 females at 42% total 756 staff.

For Government sponsored students, male represent 430 out of 1,153 with 37% and female 723 at 63%. Private students; male represent 5,993 at 43.6% while female are 7,769 at 56.4%. International students population is at 178 representing 1.2% overall. Overall student population is Male 6,423 at 43% and female 8,492 at 57%

(ii) HIV/AIDS

An HIV policy is in place for both students and staff. Counselling services are available at the School Health Services Centre. Training on HIV/AIDS are also conducted for both staff and students. MUBS has an understanding with Joint Clinic Research Centre (JCRC).

(iii) Environment

1. Corporate Social Responsibility (CSR); MUBS is a member of the Institute of Corporate Governance of Uganda. Teaching and examinations have continued to be conducted at Luzira Prison for inmates since AY 2009/10 for diploma and certificate programs. A collaboration with DED to develop a course on CSR is still on-going. 2. Strengthening of the Alumni Association to enable appropriate feedback and improvement of operations and also tap into probable support from these members as far as core activities of the School are concerned. 3. MUBS has set up an advisory board which includes members from the public to enable us work hand in hand to improve our programs, get feedback on how our students are performing and also in raising funds.

(ii) Payment Arrears

The table below shows all the payment arrears outstanding for the Vote:

N/A

(ii) Non Tax Revenue Collections

The table below shows Non-Tax Revenues that will be collected under the Vote:

Source of NTR	US\$ Bn	2012/13 Actual	2013/14 Budget	2013/14 Actual by Sept	2014/15 Projected
Other Fees and Charges				0.000	40.317
	Total:			0.000	40.317

Revenue to be collected for FY 2014/15 is forecasted to be 48.893bn of which 40.317bn is NTR representing 82.5%. The student numbers are expected to be 17,512 including Government sponsored students totalling to 1,300. The NTR collected will supplement Government subvention in areas of teaching and training, research and publications, students welfare, administration and support services, guild services, subscription to research and international organisations, buildings and other structures, purchase of land for the MUBS Regional Campuses at Arua Mbarara and Mbale, vehicles and other transport equipment, office and IT equipment, machinery & equipment, furniture & fixtures.