

# Vote: 136 Makerere University

## QUARTER 4: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

#### (i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

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

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	49.336	46.162	49.336	49.336	100.0%	100.0%	100.0%
Recurrent Non Wage	16.494	19.155	16.494	16.494	100.0%	100.0%	100.0%
Development GoU	20.159	20.409	20.159	20.159	100.0%	100.0%	100.0%
Development Donor*	9.310	N/A	9.310	9.310	100.0%	100.0%	100.0%
<b>GoU Total</b>	<b>85.990</b>	<b>85.726</b>	<b>85.990</b>	<b>85.990</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>95.300</b>	<b>N/A</b>	<b>95.299</b>	<b>95.299</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
(ii) Arrears and Taxes Arrears	0.040	N/A	0.010	0.010	25.0%	25.0%	100.0%
(ii) Arrears and Taxes Taxes**	0.500	N/A	0.000	0.000	0.0%	0.0%	N/A
<b>Total Budget</b>	<b>95.841</b>	<b>85.726</b>	<b>95.310</b>	<b>95.310</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
(iii) Non Tax Revenue	133.354	N/A	128.595	108.218	96.4%	81.2%	84.2%
<b>Grand Total</b>	<b>229.195</b>	<b>85.726</b>	<b>223.905</b>	<b>203.528</b>	<b>97.7%</b>	<b>88.8%</b>	<b>90.9%</b>
Excluding Taxes, Arrears	228.654	85.726	223.895	203.518	97.9%	89.0%	90.9%

\* Donor expenditure information available

\*\* Non VAT taxes on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

**Table V1.2: Releases and Expenditure by Vote Function\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:0751 Delivery of Tertiary Education	228.65	223.89	203.52	97.9%	89.0%	90.9%
<b>Total For Vote</b>	<b>228.65</b>	<b>223.89</b>	<b>203.52</b>	<b>97.9%</b>	<b>89.0%</b>	<b>90.9%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

The challenges associated with budget allocation and implementation are predominantly financial. Specifically, the inadequacy of the available resources and the unreliable cash flow from internally generated fund. In order to fit with the national convention of a balanced budget, inadequate allocations have been made for most of the activities and in other cases no allocation has been made. This inadequacy has been recurring and has resulted into accumulated arrears to the tune of UGX 90.4 billion, dilapidated physical infrastructure, staff unrest and limitations in academic provision and research.

Priority areas which are inadequately and/or not covered by the FY2015/16 allocations include: Staff recruitment and 100% staff salary enhancement as requested by staff in FY2014/15; pension and other arrears; ICT related costs; research; rehabilitation; library and teaching materials

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)**

(i) Major unspent balances
(ii) Expenditures in excess of the original approved budget

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## QUARTER 4: Highlights of Vote Performance

\* Excluding Taxes and Arrears

### V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

**Table V2.1: Key Vote Output Indicators and Expenditures\***

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<b>Vote Function: 0751 Delivery of Tertiary Education</b>			
<b>Output: 075101</b>	<b>Teaching and Training</b>		
<i>Description of Performance:</i>	Enrolment: Enrolment is expected at 42000(38,552 undergraduate and 4000 graduate students). Academic programmes include 112 undergraduate and 127 graduate programmes. Operation and management of two newly established campuses in Jinja and Fort Portal Admission: 14,000 students will be admitted in six laboratory based and four humanities and liberal arts units of the university Graduation 13,000 students in their final year of study	Enrolment: Enrolment as at 31 March 2015 was 37,286 Students (34,421 undergraduate and 1,865 graduate Registered students )39% of these are female Academic programmes include 112 undergraduate and 127 graduate programmes.	There was reduced applications/enrolment for the Collges of Computing and Information Sciences and Business and Management Sciences.
<i>Performance Indicators:</i>			
No. of students graduating	13,000	13776	
No. of students enrolled (UG & PG)	42,000	37286	
No. of academic programs taught	212	212	
<i>Output Cost:</i>	US\$ Bn: 88.595	US\$ Bn: 54.404	% Budget Spent: 61.4%
<b>Output: 075103</b>	<b>Outreach</b>		
<i>Description of Performance:</i>	University Colleges offer short courses/ non degree awards to enhance skills development for past, present and prospective students	University Colleges of Veterinary Medicine, School of Women and Gender Studies, School of Law and and College of Business and Management Sciences offered short courses/ non degree awards to enhance skills development for past, present and prospective students	Reduced scope based on the changes in resource distribution across the university with the introduction of the incentive scheme
<i>Performance Indicators:</i>			
Number of participants in short courses	4,000	1000	
<i>Output Cost:</i>	US\$ Bn: 17.679	US\$ Bn: 15.492	% Budget Spent: 87.6%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	Food allowance for 6303 government supported students-	Food allowance for 6303 government supported students; Accommodation and transport for 3655 non resident government supported students; Staff salaries for staff deployed in the halls; and	n/a

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		General management and operation of the halls of residences	
<i>Performance Indicators:</i>			
Number of Private students in Halls of Residence	1,740	1740	
Number of Government students residing in halls of residence	2,650	2650	
<i>Output Cost:</i>	UShs Bn: 13.926	UShs Bn: 19.923	% Budget Spent: 143.1%
<b>Output: 075180</b>	<b>Construction and rehabilitation of learning facilities (Universities)</b>		
<i>Description of Performance:</i>	NIL	nil	This expenditure at university level is captured under the presidential initiative - development projects SPEDA, Food Technology Innovations and Kira EV.
<i>Performance Indicators:</i>			
No. of upcountry learning centres rehabilitated	0	0	
Area of Library space constructed (m2)	0	0	
<i>Output Cost:</i>	UShs Bn: 8.066	UShs Bn: 6.296	% Budget Spent: 78.1%
<b>Vote Function Cost</b>	<b>UShs Bn: 228.654</b>	<b>UShs Bn: 203.518</b>	<b>% Budget Spent: 89.0%</b>
<b>Cost of Vote Services:</b>	<b>UShs Bn: 228.654</b>	<b>UShs Bn: 203.518</b>	<b>% Budget Spent: 89.0%</b>

\* Excluding Taxes and Arrears

The OBT does not capture major requirements for the University. The main provision to balance the budget eliminates information that would provide adequate analysis of the status of education provision for example, in addition to the issues captured by the Output Budget Tool designed by the Ministry of Finance, Planning and Economic Development, which require your support:

- 1 Government taking over the wage bill as it is with other public agencies and to increase salaries to all staff without discrimination between teaching and non-teaching staff
2. Starting the process to increase the wage bill to accommodate additional staff, to fill the establishment. For effective teaching, staff recruitment should be increased by at least 30% (bringing it to 75% of establishment);
3. increasing the non-wage re-current from UGX 16.494 bn to UGX 34.8bn to take care of utilities, improved food diet for students, teaching materials, stationery and books;
- 4 Government clearing the pension arrears that have accumulated to UGX 47bn as a result of inadequate financing;
- 5 Increasing contribution to capital development to enable us renovate the Halls of Residence and Lecture Rooms as well as improving our road network;
6. Acquiring resources to improve the productivity of Kabanyolo and Buyana Farms; and
7. Rehabilitating the old water distribution system to reduce the cost of water due to leakage. We spend on average UGX 380 million per month for water bills, which is far beyond expected.

**Table V2.2: Implementing Actions to Improve Vote Performance**

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 136 Makerere University		
Vote Function: 07 51 Delivery of Tertiary Education		
Provision made to evaluate the existing status of teaching facilities including	<b>Effective implementation of the AfDB project commenced during the quarter</b>	N/A

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Planned Actions:	Actual Actions:	Reasons for Variation
laboratories. Support under the AfDB targeting selected laboratories in the science based Colleges- Master plan outlining phased maintenance and improvements to be finalised		

### V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

**Table V3.1: GoU Releases and Expenditure by Output\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:0751 Delivery of Tertiary Education</b>	<b>85.99</b>	<b>85.99</b>	<b>85.99</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	73.84	73.90	73.90	100.1%	100.1%	100.0%
075101 Teaching and Training	27.34	27.34	<b>27.34</b>	100.0%	100.0%	100.0%
075102 Research, Consultancy and Publications	14.25	14.25	<b>14.25</b>	100.0%	100.0%	100.0%
075103 Outreach	7.90	7.90	<b>7.90</b>	100.0%	100.0%	100.0%
075104 Students' Welfare	9.86	9.86	<b>9.86</b>	100.0%	100.0%	100.0%
075105 Administration and Support Services	14.50	14.56	<b>14.56</b>	100.4%	100.4%	100.0%
<i>Class: Outputs Funded</i>	1.63	1.63	1.63	100.0%	100.0%	100.0%
075151 Support to Infectious Diseases Institute	1.63	1.63	<b>1.63</b>	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	10.52	10.46	10.46	99.4%	99.4%	100.0%
075173 Roads, Streets and Highways	0.10	0.00	<b>0.00</b>	0.0%	0.0%	N/A
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.18	0.18	<b>0.18</b>	100.0%	100.0%	100.0%
075176 Purchase of Office and ICT Equipment, including Software	0.23	0.23	<b>0.23</b>	100.0%	100.0%	100.0%
075177 Purchase of Specialised Machinery & Equipment	2.70	2.70	<b>2.70</b>	100.0%	100.0%	100.0%
075180 Construction and rehabilitation of learning facilities (Universities)	7.31	7.35	<b>7.35</b>	100.6%	100.6%	100.0%
<b>Total For Vote</b>	<b>85.99</b>	<b>85.99</b>	<b>85.99</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2014/15 GoU Expenditure by Item**

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	73.84	73.84	73.84	100.0%	100.0%	100.0%
211101 General Staff Salaries	49.34	49.34	<b>49.34</b>	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	0.54	0.54	<b>0.54</b>	100.0%	100.0%	100.0%
223005 Electricity	1.68	1.68	<b>1.68</b>	100.0%	100.0%	100.0%
223006 Water	3.20	3.20	<b>3.20</b>	100.0%	100.0%	100.0%
282103 Scholarships and related costs	19.08	19.08	<b>19.08</b>	100.0%	100.0%	100.0%
<i>Output Class: Outputs Funded</i>	1.63	1.63	1.63	100.0%	100.0%	100.0%
263106 Other Current grants (Current)	1.63	1.63	<b>1.63</b>	100.0%	100.0%	100.0%
<i>Output Class: Capital Purchases</i>	11.02	10.52	10.52	95.5%	95.5%	100.0%
231001 Non Residential buildings (Depreciation)	3.19	2.89	<b>2.89</b>	90.6%	90.6%	100.0%
231003 Roads and bridges (Depreciation)	0.10	0.10	<b>0.10</b>	100.0%	100.0%	100.0%
231004 Transport equipment	0.18	0.18	<b>0.18</b>	100.0%	100.0%	100.0%
231005 Machinery and equipment	2.93	2.93	<b>2.93</b>	100.0%	100.0%	100.0%
231007 Other Fixed Assets (Depreciation)	0.00	0.30	<b>0.30</b>	N/A	N/A	100.0%
281501 Environment Impact Assessment for Capital Works	1.20	1.20	<b>1.20</b>	100.0%	100.0%	100.0%
281503 Engineering and Design Studies & Plans for capital	2.92	2.92	<b>2.92</b>	100.0%	100.0%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.50	0.00	<b>0.00</b>	0.0%	0.0%	N/A
<i>Output Class: Arrears</i>	0.04	0.01	0.01	25.0%	25.0%	100.0%
321614 Electricity arrears (Budgeting)	0.04	0.01	<b>0.01</b>	25.0%	25.0%	100.0%

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<b>Grand Total:</b>	<b>86.53</b>	<b>86.00</b>	<b>86.00</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>85.99</b>	<b>85.99</b>	<b>85.99</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<b>% GoU Budget Released</b>	<b>% GoU Budget Spent</b>	<b>% GoU Releases Spent</b>
<b>VF:0751 Delivery of Tertiary Education</b>	<b>85.99</b>	<b>85.99</b>	<b>85.99</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	65.83	65.83	<b>65.83</b>	100.0%	100.0%	100.0%
<i>Development Projects</i>						
0184 Institutional Development Program	0.00	1.15	<b>1.15</b>	N/A	N/A	100.0%
1132 Food Technology Incubations	4.50	4.50	<b>4.50</b>	100.0%	100.0%	100.0%
1133 Technology Innovations	4.50	4.50	<b>4.50</b>	100.0%	100.0%	100.0%
1134 SPEDA	1.00	1.00	<b>1.00</b>	100.0%	100.0%	100.0%
1250 Support to Innovation - EV Car Project	10.00	8.95	<b>8.95</b>	89.5%	89.5%	100.0%
1272 Support to Makerere University	0.16	0.06	<b>0.06</b>	37.1%	37.1%	100.0%
<b>Total For Vote</b>	<b>85.99</b>	<b>85.99</b>	<b>85.99</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.4: Donor Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<b>% GoU Budget Released</b>	<b>% GoU Budget Spent</b>	<b>% GoU Releases Spent</b>
<b>VF:0751 Delivery of Tertiary Education</b>	<b>9.31</b>	<b>9.31</b>	<b>9.31</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<i>Development Projects</i>						
0184 Institutional Development Program	9.31	9.31	<b>9.31</b>	100.0%	100.0%	100.0%
<b>Total For Vote</b>	<b>9.31</b>	<b>9.31</b>	<b>9.31</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>