

Vote:138 Makerere University Business School

QUARTER 2: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Cashlimits by End Q2	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	16.264	8.132	8.132	8.132	50.0%	50.0%	100.0%
Non Wage	3.440	1.720	1.791	1.791	52.1%	52.1%	100.0%
Devt. GoU	2.800	0.455	0.455	0.455	16.3%	16.3%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	22.504	10.307	10.378	10.378	46.1%	46.1%	100.0%
Total GoU+Ext Fin (MTEF)	22.504	10.307	10.378	10.378	46.1%	46.1%	100.0%
Arrears	0.000	1.106	1.106	1.106	110.6%	110.6%	100.0%
Total Budget	22.504	11.413	11.485	11.485	51.0%	51.0%	100.0%
<i>A.I.A Total</i>	43.327	10.832	21.499	21.499	49.6%	49.6%	100.0%
Grand Total	65.831	22.245	32.984	32.984	50.1%	50.1%	100.0%
Total Vote Budget Excluding Arrears	65.831	21.139	31.878	31.878	48.4%	48.4%	100.0%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 0751 Delivery of Tertiary Education	65.83	31.88	31.88	48.4%	48.4%	100.0%
Total for Vote	65.83	31.88	31.88	48.4%	48.4%	100.0%

Matters to note in budget execution

Registered 16,827 students out of budgeted 19,300 due to space constraints and competition with other Universities. Insufficient funds from Government towards staff salaries and payment of living-out allowances to non-resident Government students. Generated Shs 21.5bn (80.2%) of the expected Shs25.8bn affecting efficient budget execution.
Long procurement processes delaying acquisition of key items to use for service delivery.

Non-realization of Government funds for Capital Development by 65.5% hindered the progress of some of the planned activities of increasing lecture space for access and provision of quality tertiary education.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	1/14

Vote:138 Makerere University Business School

QUARTER 2: Highlights of Vote Performance

Program 0751 Delivery of Tertiary Education

(ii) Expenditures in excess of the original approved budget

V2: Performance Highlights

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
<i>Programme: 0751 Delivery of Tertiary Education</i>			
Output: 075101 Teaching and Training			
<i>Description of Performance:</i>	To admit, register, teach, examine and graduate students. Govt: 1,300; Private 18,000; Total of 19,300 students. Purchase 2,500 books for library bank. Facilitate staff on Phd and other programmes for capacity development. PhD 45; Masters 50; Bachelors	A total of 411 students were admitted to Bachelors programmes under Government Scholarship on National Merit through direct entry, Diploma holders' scheme and Mature age entry and on District quota Scheme for the 2016/2017 Academic Year. 2. A total of 9168 students were admitted to Bachelor's Degree programmes jointly run by MUBS and Makerere University, Diploma and Certificate programmes for MUBS Main Campus, and MUBS Regional Campuses for 2016/2017 AY. Registered 16,827 against 19,300 students projected. Staff were funded on study programmes as follows; • 2 Academic staff on the PhD programme; • 3 Senior Admin staff on the PhD programme; • 27 Academic staff 11 Senior Administrative staff and 1 Support staff on Masters programmes; • 2 Support staff on the PGD programmes; • 18 Support staff on Bachelors programmes; • 3 Support staff on Diploma programmes; • 6 staff participated in short-term training with Federation of Uganda Employers	Limited space to be able to admit more students.
<i>Performance Indicators:</i>			
<i>No. of students graduated</i>	6,500	0	
<i>No. of students registered</i>	21,500	16827	
Output Cost: US\$ Bn:	0.001	US\$ Bn:	0.000 % Budget Spent: 50.0%
Output: 075104 Students' Welfare		2/14	

Vote:138 Makerere University Business School

QUARTER 2: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<i>Description of Performance:</i>	Students welfare to both Government and private students. Accommodate 280 students on first come basis. Pay living out allowances to 980 government non-resident sponsored students Feed 1,300 government sponsored students lunch meals.	Accommodated 280 students on merit based. Paid Living-out allowances to 941 Government sponsored students. Offered meals to all Government sponsored students and special groups. Offered facilitation to 28 disabled students.	Insufficient funds for living out allowances and feeding students from Government.
<i>Performance Indicators:</i>			
<i>No. of students accommodated</i>	270	280	
<i>No. of students paid living out allowance</i>	1000	941	
Output Cost: UShs Bn:	1.520	UShs Bn:	0.832 % Budget Spent: 54.7%
Program Cost:	UShs Bn: 22.504	UShs Bn:	0.832 % Budget Spent: 3.7%
Total Cost for Vote:	UShs Bn: 22.504	UShs Bn:	0.832 % Budget Spent: 3.7%

Performance highlights for the Quarter

The School approved a budget of Shs 65.73bn for 2016/17 comprised of Government Subvention, Internally Generated Funds (IGF) and ADB Funds as follows: Wage-Shs16.246bn; Non-Wage-Shs 3.44bn; Infrastructure Development of Shs 2.8; ADB-0.257bn and IGF of Shs 43.07bn

Wage and Non-Wage funds were released at 100% whereas Infrastructure Development release was at 35.5%. and Shs 21.5bn IGF performing at 85% of the expected budget.

Shs 32.84bn was spent on the various planned activities; Teaching and training -Shs 2.34bn (4.06%) for workshops, collaborations and exchange programmes with ICT and Drake Universities and training of 55 staff members. Research and Publications and Innovations- Shs 0.036bn (0.80%) where 15 research topics were presented at seminars and conferences. Students Welfare comprising of special meals Shs1.251 (2.45%) to feed Government sponsored students and 280 accommodated payment of living-out allowances Shs to 980 Government Students. Administrative and Support services Shs26.9bn (82.1%) towards remuneration of staff, maintenance of buildings,etc. Shs 1.106bn was released for non-teaching staff arrears as well. Guild services Shs 0.234bn (0.59%). Subscription to International Organizations Shs0.0022bn for subscriptions to international bodies. Capital Expenditure Shs0.940bn; preparation of the detailed design for construction of the Main Library Short Tower approved, designs for the construction of the Innovation Centre, replacement of Asbestos roofs, purchase of 50 units for the computer labs and 9 whiteboards for Regional Campuses. Short Tower, designs for the Innovation Centre, replacement of Asbestos roofs, purchase of 50 computers labs and 9 whiteboards for Regional Campuses.

V3: Details of Releases and Expenditure

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

Vote:138

 Makerere University Business School

QUARTER 2: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 0751 Delivery of Tertiary Education	22.50	11.48	11.48	51.0%	51.0%	100.0%
<i>Class: Outputs Provided</i>	<i>19.70</i>	<i>11.03</i>	<i>11.03</i>	<i>56.0%</i>	<i>56.0%</i>	<i>100.0%</i>
075101 Teaching and Training	0.00	0.00	0.00	50.0%	50.0%	100.0%
075104 Students' Welfare	1.52	0.83	0.83	54.7%	54.7%	100.0%
075105 Administration and Support Services	18.18	10.20	10.20	56.1%	56.1%	100.0%
<i>Class: Capital Purchases</i>	<i>2.80</i>	<i>0.46</i>	<i>0.46</i>	<i>16.3%</i>	<i>16.3%</i>	<i>100.0%</i>
075172 Government Buildings and Administrative Infrastructure	2.80	0.46	0.46	16.3%	16.3%	100.0%
Total for Vote	22.50	11.48	11.48	51.0%	51.0%	100.0%

Table V3.2: 2016/17 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	<i>19.70</i>	<i>11.03</i>	<i>11.03</i>	56.0%	56.0%	100.0%
211101 General Staff Salaries	16.26	8.13	8.13	50.0%	50.0%	100.0%
212101 Social Security Contributions	1.46	0.73	0.73	50.0%	50.0%	100.0%
221007 Books, Periodicals & Newspapers	0.00	0.00	0.00	50.0%	50.0%	100.0%
221010 Special Meals and Drinks	0.69	0.35	0.35	50.0%	50.0%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	50.0%	50.0%	100.0%
222001 Telecommunications	0.00	0.00	0.00	50.0%	50.0%	100.0%
223002 Rates	0.02	0.01	0.01	50.0%	50.0%	100.0%
223005 Electricity	0.22	0.11	0.11	50.0%	50.0%	100.0%
223006 Water	0.21	0.11	0.11	50.0%	50.0%	100.0%
282103 Scholarships and related costs	0.83	0.49	0.49	58.6%	58.6%	100.0%
<i>Class: Capital Purchases</i>	<i>2.80</i>	<i>0.46</i>	<i>0.46</i>	16.3%	16.3%	100.0%
312101 Non-Residential Buildings	2.80	0.46	0.46	16.3%	16.3%	100.0%
Total for Vote	22.50	11.48	11.48	51.0%	51.0%	100.0%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 0751 Delivery of Tertiary Education	22.50	11.48	11.48	51.0%	51.0%	100.0%
<i>Recurrent SubProgrammes</i>						
01 Administration	19.70	11.03	11.03	56.0%	56.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	0.46	0.46	16.3%	16.3%	100.0%
Total for Vote	22.50	11.48	11.48	51.0%	51.0%	100.0%

Table V3.4: External Financing Releases and Expenditure by Sub Programme

Vote:138 Makerere University Business School

QUARTER 2: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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Vote:138 Makerere University Business School

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Program: 51 Delivery of Tertiary Education

Recurrent Programmes

Subprogram: 01 Administration

Outputs Provided

Output: 01 Teaching and Training

To admit, register, teach, examine and graduate students.
Govt: 1,300; Private 18,000; Total of 19,300 students.

Purchase 25,000 books for library bank.

Facilitate staff on Phd and other programmes for capacity development.
PhD 45;
Masters 50;
Bachelors

Reasons for Variation in performance

Item	Spent
211103 Allowances	905,592
221002 Workshops and Seminars	555,201
221003 Staff Training	397,672
221007 Books, Periodicals & Newspapers	440
224006 Agricultural Supplies	49,688

Total 1,908,592

Wage Recurrent 0

Non Wage Recurrent 440

AIA 1,908,152

Output: 04 Students' Welfare

Students welfare to both Government and private students.

Accommodate 280 students on first come first serve basis.

Pay living out allowances to 980 government non-resident sponsored students

Feed 1,300 government sponsored students lunch meals

Reasons for Variation in performance

Item	Spent
221010 Special Meals and Drinks	854,388
282103 Scholarships and related costs	557,252

Total 1,411,641

Wage Recurrent 0

Non Wage Recurrent 831,666

AIA 579,975

Output: 05 Administration and Support Services

Vote:138 Makerere University Business School

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Remunerate 850 staff members to perform various functions of the school.		Item	Spent
		211101 General Staff Salaries	19,588,006
		211103 Allowances	522,162
Maintain and facilitate the school's operational activities at Faculties, Departments and Regional Campuses		212101 Social Security Contributions	1,746,927
		221001 Advertising and Public Relations	144,192
		221006 Commissions and related charges	331,494
		221009 Welfare and Entertainment	348,370
		221011 Printing, Stationery, Photocopying and Binding	126,856
		221012 Small Office Equipment	802,208
		221014 Bank Charges and other Bank related costs	34,817
		221016 IFMS Recurrent costs	26,703
		222001 Telecommunications	264,374
		223002 Rates	10,000
		223003 Rent – (Produced Assets) to private entities	119,407
		223005 Electricity	310,176
		223006 Water	169,134
		224004 Cleaning and Sanitation	225,917
		225001 Consultancy Services- Short term	36,357
		227001 Travel inland	124,048
		227002 Travel abroad	659,502
		227004 Fuel, Lubricants and Oils	264,532
		228001 Maintenance - Civil	289,184
		228002 Maintenance - Vehicles	17,637
		228003 Maintenance – Machinery, Equipment & Furniture	19,558
		231001 Non Residential buildings (Depreciation)	78,919
		282101 Donations	16,435

Reasons for Variation in performance

Total	26,276,912
Wage Recurrent	8,132,068
Non Wage Recurrent	959,320
AIA	17,185,524
Total For SubProgramme	31,422,565
Wage Recurrent	8,132,068
Non Wage Recurrent	1,791,426
AIA	21,499,071

Development Projects

Vote:138 Makerere University Business School

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Project: 0896 Support to MUBS Infrastructural Dev't

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

		Item	Spent
Building maintenance of the infrastructure and compound maintenance at main campus,	a) Faculty of Computing completed with a sitting capacity of 1,130.	312101 Non-Residential Buildings	455,000
	b) Detailed design report for construction of the Main Library Short Tower approved.		
Renovation and upgrading of infrastructure development at Regional Campuses	c) Detailed design report for the construction of Business Incubation centre submitted to MoES.		
	d) Construction of a metal grill fence around the library was 98% completed, remaining with installation of gates, coping on boundary wall.		
	e) The Modification of the middle block at Bugolobi Annex is almost complete. The Contractor is handing over the building on the 11th of February 2017.		

Reasons for Variation in performance

Shortfall on Infrastructure development funds from Government as budgeted. Only 32.5% (0.455m) was released.

Total	455,000
GoU Development	455,000
External Financing	0
AIA	0
Total For SubProgramme	455,000
GoU Development	455,000
External Financing	0
AIA	0
GRAND TOTAL	31,877,565
Wage Recurrent	8,132,068
Non Wage Recurrent	1,791,426
GoU Development	455,000
External Financing	0
AIA	21,499,071

Vote:138 Makerere University Business School**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
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Program: 51 Delivery of Tertiary Education

Recurrent Programmes

Subprogram: 01 Administration

Outputs Provided

Output: 01 Teaching and Training

Vote:138 Makerere University Business School

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Continue with the registration more students for the semester to enable preparation of examinations and lecturing students with Semester One 2016/17 programmes. Invigilate and examine illegible students for the end of semester one 2016/17 programmes. Supervise projects for Post-graduate students. Compile graduation lists for students who have successfully completed their programmes. Continue with collaborations with other entities and Universities. Conduct and officiate on ORSEA Conference with other Universities. To officiate on the International Management Conference for bench marking and innovations. Facilitate staff as per staff development policy to enable increased capacity for better service delivery.	Registered, offered lectures and examined 16, 827 students for Semester One 2016/17. Held the 21st Annual International Management Conference where some staff presented papers such as; Financial Inclusion. Held ORSEA conference which took place on October 20th-21st, 2016 and some staff attended and presented papers as follows; Adoption and use of M-banking Services in Uganda; The role of Performance Expectancy, Effort Expectancy and behavioral Intention. Attended the workshops organized by the Consortium of Uganda University Libraries. Procured 887 texts to improve the ratio to students. Bar coded all library books and continuously sent alerts on availability of new information. Staff got some knowledge about e-learning and staffs are using e-learning in teaching. Leisure department was able to finalize course review of the existing programmes that is BLG and MLG. Final copies were sent to School Registrar's office. Staff were funded to pursue the following study programs; 2 Academic staff on the PhD programme; • 3 Senior Admin staff on the PhD programme; • 27 Academic staff 11 Senior Administrative staff and 1 Support staff on Masters programmes; • 2 Support staff on the PGD programmes; • 18 Support staff on Bachelors programmes; • 3 Support staff on Diploma programmes; • 6 staff participated in short-term training with Federation of Uganda Employers. Active participation of students in teaching / learning process. Students have participated through case studies, sharing practical examples in various places of work. This is reflected in general improvements in Examinations results. Some ICT Short trainings was done as follows; International Computer Driving Licence (ICDL)/Certificate in Computer Applications Certificate in Computerised Accounting Certificate in Graduate Research Data Analysis using SPSS	Item 211103 Allowances 221002 Workshops and Seminars 221003 Staff Training 221007 Books, Periodicals & Newspapers 224006 Agricultural Supplies	Spent 905,592 555,201 397,672 440 49,688

Reasons for Variation in performance

Vote:138 Makerere University Business School

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Wage Recurrent	0
		Non Wage Recurrent	440
		<i>AIA</i>	1,908,152

Output: 04 Students' Welfare

Continue with accommodating, feeding both private and government sponsored students and paying living out-allowances to Government sponsored students who registered late.

Paid living out allowances to 941 (nine hundred and forty one) government sponsored nonresident students for Semester 1, AY 16/17
Accommodated 280 both government and private students in Berlin Hall for Semester 1, AY 2016/17
Provided for good feeding for 1173 students and payment to food suppliers was made.
Organized for canteen and hostels inspection on health and students' welfare
Held the Freshers Sports Gala from 18th – 21st October 2016.
Held Guild Executive, GRC and Course Leaders' meetings among others.

Item	Spent
221010 Special Meals and Drinks	854,388
282103 Scholarships and related costs	557,252

Reasons for Variation in performance

Total	1,411,641
Wage Recurrent	0
Non Wage Recurrent	831,666
<i>AIA</i>	579,975

Output: 05 Administration and Support Services

Vote:138 Makerere University Business School

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Continue to offer services to all stakeholders. Pay and remunerate staff for services done. Pay suppliers of goods and services on time. To re-brand and promote Business and Management information for the better delivery of services. Maintain the MUBS assets and infrastructure for an enabling environment for teaching and learning.	Paid a total 975 in the first half of FY 2016/17 Government further enhanced Academic staff salaries, and also effected the enhancement of Administrative staff. Compensated two staff by use of workman's compensation scheme. Carried out cleaning of office and maintenance works of school premises. Six doors, locks and 22 sockets were fixed in Berlin Hall on bathrooms and student rooms. Paid utilities to-date and other suppliers on time.	Item	Spent
		211101 General Staff Salaries	19,588,006
		211103 Allowances	522,162
		212101 Social Security Contributions	1,746,927
		221001 Advertising and Public Relations	144,192
		221006 Commissions and related charges	331,494
		221009 Welfare and Entertainment	348,370
		221011 Printing, Stationery, Photocopying and Binding	126,856
		221012 Small Office Equipment	802,208
		221014 Bank Charges and other Bank related costs	34,817
		221016 IFMS Recurrent costs	26,703
		222001 Telecommunications	264,374
		223002 Rates	10,000
		223003 Rent – (Produced Assets) to private entities	119,407
		223005 Electricity	310,176
		223006 Water	169,134
		224004 Cleaning and Sanitation	225,917
		225001 Consultancy Services- Short term	36,357
		227001 Travel inland	124,048
		227002 Travel abroad	659,502
227004 Fuel, Lubricants and Oils	264,532		
228001 Maintenance - Civil	289,184		
228002 Maintenance - Vehicles	17,637		
228003 Maintenance – Machinery, Equipment & Furniture	19,558		
231001 Non Residential buildings (Depreciation)	78,919		
282101 Donations	16,435		

Reasons for Variation in performance

Total	26,276,912
Wage Recurrent	8,132,068
Non Wage Recurrent	959,320
AIA	17,185,524
Total For SubProgramme	31,422,566
Wage Recurrent	8,132,068
Non Wage Recurrent	1,791,426
AIA	21,499,071

Development Projects

Project: 0896 Support to MUBS Infrastructural Dev't

Vote:138 Makerere University Business School

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

To continue with the construction of the Library wall fence to increase security of our students and staff.	a) Faculty of Computing completed with a sitting capacity of 1,130 b) Commence and complete the Library Short tower. c) Detailed design report for construction of the Main Library Short Tower approved. d) Detailed design report for the construction of Business Incubation centre submitted to MoES. e) Designs for the construction of the Mulwana building were developed. f) Construction of a metal grill fence around the library was 98% completed g) Removal and Disposal of asbestos roof sheets and re-roofing with IT4 G26 sheets for the following MUBS 12 buildings completed 100% Block1, 2, 7, 8, 9, 4, G, Store, Dean of Students, Field Attachment block, Kigoma house.	Item 312101 Non-Residential Buildings	Spent 455,000
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Reasons for Variation in performance

Shortfall on Infrastructure development funds from Government as budgeted. Only 32.5% (0.455m) was released.

	Total	455,000
	GoU Development	455,000
	External Financing	0
	AIA	0
	Total For SubProgramme	455,000
	GoU Development	455,000
	External Financing	0
	AIA	0
	GRAND TOTAL	31,877,566
	Wage Recurrent	8,132,068
	Non Wage Recurrent	1,791,426
	GoU Development	455,000
	External Financing	0
	AIA	21,499,071

Vote:138

 Makerere University Business School

QUARTER 3: Revised Workplan

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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