

# Vote: 138 Makerere University Business School

## HALF-YEAR: 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 Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	3.761	1.881	1.881	1.881	50.0%	50.0%	100.0%
Recurrent Non Wage	2.357	1.179	1.179	1.179	50.0%	50.0%	100.0%
Development GoU	2.800	1.400	1.400	1.400	50.0%	50.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>	<b>8.918</b>	<b>4.459</b>	<b>4.459</b>	<b>4.459</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>8.918</b>	<b>N/A</b>	<b>4.459</b>	<b>4.459</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>Total Budget</b>	<b>8.918</b>	<b>4.459</b>	<b>4.459</b>	<b>4.459</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
(iii) Non Tax Revenue	48.107	N/A	14.389	14.389	29.9%	29.9%	100.0%
<b>Grand Total</b>	<b>57.025</b>	<b>4.459</b>	<b>18.848</b>	<b>18.848</b>	<b>33.1%</b>	<b>33.1%</b>	<b>100.0%</b>
Excluding Taxes, Arrears	57.025	4.459	18.848	18.848	33.1%	33.1%	100.0%

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	57.03	18.85	18.85	33.1%	33.1%	100.0%
<b>Total For Vote</b>	<b>57.03</b>	<b>18.85</b>	<b>18.85</b>	<b>33.1%</b>	<b>33.1%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

Inadequate funds due to low registered students for Semester one due to space constraints.

**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
* 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\***

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## HALF-YEAR: Highlights of Vote Performance

<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>
<b>Vote Function: 0751 Delivery of Tertiary Education</b>			
<b>Output: 075101</b>	<b>Teaching and Training</b>		
<i>Description of Performance:</i>	To admit, register, teach, examine studs: Govt 1300, Private 19710; Total 21010. Graduate masters 300, bach. 3,300, Dips 2000, Total 5600. Purchase 5000 textbooks. Provide for staff develop programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16	Admitted 2,952 students in year one and registered 17,446 students for Sem one 2014/2015. 3,494 Students are graduated in January for Undergraduates and Postgraduates while in May 1,000 students will graduate in certificates, diplomas and postgraduate diplomas. Provided staff development opportunities to improve quality of services of our staff.	Low turn up admitted students Registered
<i>Performance Indicators:</i>			
No. of students registered		11483	
No. of students graduated	5,600	0	
<i>Output Cost:</i>	US\$ Bn: 4.039	US\$ Bn: 0.749	% Budget Spent: 18.5%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation. Propose to pay LOA to 1,240 students.	Paid living out allowances to 989 students on Government sponsorship. Accomodated and fed a total of 259	The variations are due to students not registering immediately when the semester begins
<i>Performance Indicators:</i>			
No. of students paid living out allowance		618	
No. of students accomodated		270	
<i>Output Cost:</i>	US\$ Bn: 1.726	US\$ Bn: 1.429	% Budget Spent: 82.8%
<b>Vote Function Cost</b>	<b>US\$ Bn: 57.025</b>	<b>US\$ Bn: 18.848</b>	<b>% Budget Spent: 33.1%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 57.025</b>	<b>US\$ Bn: 18.848</b>	<b>% Budget Spent: 33.1%</b>

\* Excluding Taxes and Arrears

To have march in take to increase on the number of students. The challenges are space, the current economic situation of expected clients and competition from other institutions.

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

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
Continue to lobby with Government for additional funding	Staff encouraged to compete for funds from the NCHE	The process is on-going
Continue to lobby with Government for additional funding	The School is expected to benefit from the ADB funding	The process is on-going
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
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	March in take for MUBS campuses was approved by Council	The advert is to be made early next year

# Vote: 138 Makerere University Business School

## HALF-YEAR: Highlights of Vote Performance

### 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>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	6.12	3.06	3.06	50.0%	50.0%	100.0%
075101 Teaching and Training	0.00	0.00	0.00	50.0%	50.0%	100.0%
075104 Students' Welfare	1.52	0.82	0.82	53.7%	53.7%	100.0%
075105 Administration and Support Services	4.60	2.24	2.24	48.8%	48.8%	100.0%
<i>Class: Capital Purchases</i>	2.80	1.40	1.40	50.0%	50.0%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	1.40	1.40	50.0%	50.0%	100.0%
<b>Total For Vote</b>	<b>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</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>	6.12	3.06	3.06	50.0%	50.0%	100.0%
211101 General Staff Salaries	3.76	1.88	1.88	50.0%	50.0%	100.0%
212101 Social Security Contributions	0.38	0.19	0.19	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	0.40	0.40	58.1%	58.1%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	50.0%	50.0%	100.0%
222001 Telecommunications	0.01	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	0.08	0.08	37.0%	37.0%	100.0%
223006 Water	0.21	0.08	0.08	37.1%	37.1%	100.0%
282103 Scholarships and related costs	0.83	0.41	0.41	50.0%	50.0%	100.0%
<i>Output Class: Capital Purchases</i>	2.80	1.40	1.40	50.0%	50.0%	100.0%
231001 Non Residential buildings (Depreciation)	2.80	1.40	1.40	50.0%	50.0%	100.0%
<b>Grand Total:</b>	<b>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>

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

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>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Administration	6.12	3.06	3.06	50.0%	50.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	1.40	1.40	50.0%	50.0%	100.0%
<b>Total For Vote</b>	<b>8.92</b>	<b>4.46</b>	<b>4.46</b>	<b>50.0%</b>	<b>50.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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