

# Vote:138 Makerere University Business School

## VI: Vote Overview

### (i) Snapshot of Medium Term Budget Allocations

Table V1.1: Overview of Vote Expenditures

<i>Billion Uganda Shillings</i>	FY2018/19 Outturn	FY2019/20		FY2020/21 Proposed Budget	MTEF Budget Projections			
		Approved Budget	Spent by End Sep		2021/22	2022/23	2023/24	2024/25
Recurrent Wage	27.833	47.727	11.931	47.727	47.727	47.727	47.727	47.727
Non Wage	4.206	24.134	9.134	24.134	28.961	34.753	41.703	50.044
Devt. GoU	2.800	4.831	1.449	4.831	4.831	4.831	4.831	4.831
Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>	<b>34.840</b>	<b>76.691</b>	<b>22.515</b>	<b>76.691</b>	<b>81.518</b>	<b>87.310</b>	<b>94.260</b>	<b>102.601</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>34.840</b>	<b>76.691</b>	<b>22.515</b>	<b>76.691</b>	<b>81.518</b>	<b>87.310</b>	<b>94.260</b>	<b>102.601</b>
<i>A.I.A Total</i>	43.290	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Grand Total</b>	<b>78.129</b>	<b>76.691</b>	<b>22.515</b>	<b>76.691</b>	<b>81.518</b>	<b>87.310</b>	<b>94.260</b>	<b>102.601</b>

### (ii) Vote Strategic Objective

To take leadership in high quality programmes responsive to market needs. MUBS has been a leading provider of business and management education not only in the country but in the region. MUBS has continued its leadership in this sector and continues to offer unique products.

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## *V2: Past Vote Performance and Medium Term Plans*

### **Performance for Previous Year FY 2018/19**

For the year 2018/19, MUBS had an appropriated budget of Shs 84.867; Wage-Shs 25.44bn; Non-wage-Shs 3.909bn; Infrastructure Development-Shs 2.8bn and NTR Shs 51.54845m. During the year 2018/19, Shs2.452343m was released to cover domestic arrears for the previous years. For the year under review, Shs 78.603bn was released and spent to facilitate school operations. The entity received an off-budget support of Shs 1.2bn for capacity Development on PhD-Shs 745.7m; Maintenance Innovation Centre-Shs39.97m; E-learning Shs-70.47m; Cross-cutting issues. Shs-61.53m and merit-based sponsored students Shs 343.9m. Activities undertaken include; Visited secondary schools during the year to offer career guidance. A total of 10,790 students were admitted for first year. Registered and conducted lectures to 17,705 students. Graduated 4,972 on the various programmes during the Academic year 2018/19. Organized and conducted Entrepreneurship Incubation workshop, held the an International Management Conference to present research findings. Accommodated 210 students on merit based, paid living-out-allowances to 947 students, and fed 1,268 students. Facilitated 19 staff for PhD programs. Held short term training for staff on planning for retirement and financial resilience. Graduated a total of 39 staff on staff development program.

### **Performance as of BFP FY 2019/20 (Performance as of BFP)**

A total of 12786 students were admitted. A total of 5,728 were registered and the process is still on going. Graduation lists, examination results of semester two academic year 2018/19 and graduation figures for Bachelors and Graduate programmes were submitted to the Academic Registrar, Makerere University, in preparation for the 70th graduation ceremony scheduled for January 2020. A total of 3819 students qualified to graduate. The Parliament appropriated a budget of Shs 76.69bn for MUBS -Vote for the financial year 2019/20. The funds were allocated as follows; WageShs 47.72bn; Non-Wage -Shs 24.13bn; Infrastructure Development -Shs 4.83bn. The Challenges faced were during budget preparation where cost centres were introduced with adjusted indicators at the end of the budgeting process with no training provided. Due to last minute rash and system breakages, allocation of funds was limited to few areas leaving other output areas without budget. In addition, some of the output indicators provided were not captured in the system; this may lead to unrealistic assessment of our activities. Financial Statement for Q1 FY 2019/20 has been provided. IFMS Reports have been analyzed and reviewed, and reconciliation for the TSA is still on- going. On July 1st 2019, the appropriated budget of Shs. 76.69bn was implemented. All funds released in Quarter one were warranted as per priority and work plans. Requests have been made for procurement of 500KVA Generator, laptops, projectors, heavy printer for the examination unit and desktop computers for offices. The procurement process is under way. The consultant has been procured for the designs of the construction of Block 10. Payment was made to works on the completed construction projects (Short-tower, Access roads and Boundary Wall). Procured 170 student chairs and the procurement of additional 130 is on-going. Also awaiting delivery of Principal and Deputy Principal's office furniture.

### **FY 2020/21 Planned Outputs**

Admit 11,225 students on all programmes. Register 19,000 students. Graduate 7,000 students. Approve 8 new programmes. Issue 3,000 certificates to completed students. Carry out research and publications; Organise and attend workshops and seminars to disseminate knowledge. Pay living living out allowances to Government sponsored students. Feed students and facilitate students activities , sports and games. Provide an enabling atmosphere for students to learn through procuring books to improve on the ratio, subscribe to database sites for updated articles, procure more computers, pay staff salaries, address staff welfare issues for quality education and offer Corporate Social Responsibility to the needy and the disabled. Pay living out allowance to 1,100 students and facilitate feeding of 1269 students. Facilitate 24 students with disability. Construct and renovate lecture halls, maintain school assets and provide utility services.

### **Medium Term Plans**

- Focus on outreach activities to improve on innovation, entrepreneurship by using the incubation centre
- Focus on research and publication
- construction of lecture halls in a multi-level high rising building with total usable space of approximately 3,600 sqm
- Research for post graduate and master students to be published
- Furniture and equip the newly constructed buildings
- Develop on line teaching programmes
- Train more academic staff on PHD Level
- Strengthen the resource mobilization
- To have improved security by having CCTV cameras, constructed perimeter wall and improved parking space.
- Obtain masterplan for the MUBS Jinja Campus

### **Efficiency of Vote Budget Allocations**

Remunerate staff Shs 47.7bn to hire and retain high caliber staff for quality services; Capacity Development- Sh718m to enable staff deliver quality education for innovation and entrepreneurship; Capital Development- Shs 4.8350bn to create a conducive environment for teaching and learning; Students and staff welfare to improve on the completion rate Shs 2.56bn; Academic Affairs- Shs 2.5bn to lecture, examine, invigilate and mark exams; Delivery of Tertiary Education Shs 2.056bn to facilitate lecturing, research and collaborations of teaching staff. Other areas are to procure books, pay for goods and services and maintain school assets for efficiency.

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## Vote Investment Plans

Investments in Capital items is as follows:

- Catering equipment- Shs 100m
- ICT equipment and furniture- Shs 351m
- Construction of buildings- Shs 3.2bn
- Machinery and equipment- Shs100m
- Library Expenditure - Shs 760m including e-books subscription and internet expenses.

## Major Expenditure Allocations in the Vote for FY 2020/21

• Wages and salaries - Shs 47.7bn; Support Services - Shs 20.06bn; Delivery of Tertiary Education Programmes - shs 2.056bn; Students Affairs - Shs2.5bn and Capital Development -Shs 4.830bn

## V3: PROGRAMME OUTCOMES, OUTCOME INDICATORS AND PROPOSED BUDGET ALLOCATION

**Table V3.1: Programme Outcome and Outcome Indicators**

<b>Programme :</b>	<b>13 Support Services Programme</b>				
<b>Programme Objective :</b>	<p>Create support infrastructures for our growing online programs as well as for our expanding physical facilities,          Support staff in ways that promote and sustain positive, productive and safe work environments,          Attract, Recruit, reward, develop and retain high-performing staff,          Continue to collaborate and interact with individuals and organizations outside the School          Ensure compliance with cross cutting issues of Gender, SNV, HIV/AIDS, CSR and Greening          Support the students with career guidance, clean and conducive environment for studying. Facilitate easy and quick collection of funds.          Conducive environment for reading and writing exams, attend to health issues and offer counseling services to all persons.          Support for infrastructure and equipment required for operationalization of an international standard training facility</p>				
<b>Responsible Officer:</b>	Prof. Waswa Balunywa				
<b>Programme Outcome:</b>	<b>An efficient and effective institution</b>				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Improved resource utilization and accountability</b>					
Programme Performance Indicators (Output)	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Annual external Auditor General rating of the institution			80%	85%	90%
• level of Strategic Plan delivered (%)			75%	85%	90%
• Level of compliance of planning and Budgeting instruments to NDP II			85%	90%	95%
• Budget absorption rate			95%	100%	100%
• Level of compliance of the Ministerial policy Statement (MPS) to gender and Equity Budgeting			75%	85%	95%
<b>Programme :</b>	<b>14 Delivery of Tertiary Education Programme</b>				

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<b>Programme Objective :</b>	Conduct research, publish and disseminate findings to inform policy. Facilitate students with skills and knowledge to contribute to national development. Embrace e-learning and full automation of the Institutions operations Vocationalise the diploma programmes relating them to the business Incubation Centre MUBS seeks to provide support to the hospitality industry in addressing the gap in labor force training. Have MUBS service accessed in the region				
<b>Responsible Officer:</b>	Prof. Waswa Balunywa				
<b>Programme Outcome:</b>	<b>Equitable access</b>				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Increased enrolment for male and female at all levels</b>					
	<b>Performance Targets</b>				
<b>Programme Performance Indicators (Output)</b>	<b>2019/20 Plan</b>	<b>2019/20 Q1 Actual</b>	<b>2020/21 Target</b>	<b>2021/22 Target</b>	<b>2022/23 Target</b>
• Gender parity Index			1:2	1:1	1:1
<b>Programme Outcome:</b>	<b>Competitive graduates</b>				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Improved proficiency and basic life skills</b>					
	<b>Performance Targets</b>				
<b>Programme Performance Indicators (Output)</b>	<b>2019/20 Plan</b>	<b>2019/20 Q1 Actual</b>	<b>2020/21 Target</b>	<b>2021/22 Target</b>	<b>2022/23 Target</b>
• Percentage of vacant teaching posts filled			20%	40%	60%
• Rate of undertaking research			50%	55%	60%
• Rate of rolling research finding and innovations for implementation			40%	45%	50%
• Percentage of students graduating on time (by cohort)			70%	80%	90%
• percentage of students on apprenticeship			95%	100%	100%
• Proportion of students on government sponsorship			6%	10%	15%

**Table V3.2: Past Expenditure Outturns and Medium Term Projections by Programme**

<i>Billion Uganda shillings</i>	2018/19	2019/20		2020/21	MTEF Budget Projections			
	<b>Outturn</b>	<b>Approved Budget</b>	<b>Spent By End Q1</b>	<b>Proposed Budget</b>	2021/22	2022/23	2023/24	2024/25
<b>Vote :138 Makerere University Business School</b>								
13 Support Services Programme	0.000	75.148	22.432	74.843	78.511	84.303	89.360	91.750
14 Delivery of Tertiary Education Programme	0.000	1.543	0.083	1.848	3.007	3.007	4.901	10.851
<b>Total for the Vote</b>	<b>35.392</b>	<b>76.691</b>	<b>22.515</b>	<b>76.691</b>	<b>81.518</b>	<b>87.310</b>	<b>94.260</b>	<b>102.601</b>

## V4: SUBPROGRAMME PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS

**Table V4.1: Past Expenditure Outturns and Medium Term Projections by SubProgramme**

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Billion Uganda shillings	2018/19	2019/20		2020/21	Medium Term Projections			
	Outturn	Approved Budget	Spent By End Sep	Proposed Budget	2021/22	2022/23	2023/24	2024/25
<b>Programme: 13 Support Services Programme</b>								
0896 Support to MUBS Infrastructural Dev't	0.000	4.831	1.449	4.831	4.831	4.831	4.831	4.831
26 Central Administration	0.000	70.317	20.983	70.013	73.681	79.473	84.529	86.920
<b>Total For the Programme : 13</b>	<b>0.000</b>	<b>75.148</b>	<b>22.432</b>	<b>74.843</b>	<b>78.511</b>	<b>84.303</b>	<b>89.360</b>	<b>91.750</b>
<b>Programme: 14 Delivery of Tertiary Education Programme</b>								
14 Faculty of Computing and Informatics	0.000	0.176	0.007	0.145	0.147	0.165	0.359	1.009
15 Faculty of Management	0.000	0.111	0.003	0.099	0.111	0.131	0.253	0.901
16 Faculty of Marketing Leisure & Hosp Mgt	0.000	0.126	0.011	0.180	0.252	0.252	0.549	0.889
17 Faculty of Commerce	0.000	0.164	0.005	0.213	0.255	0.255	0.355	0.741
18 Faculty of Vocational Distance Education	0.000	0.121	0.002	0.111	0.180	0.200	0.301	0.969
19 Faculty of Graduate Studies & Research	0.000	0.094	0.032	0.105	0.211	0.251	0.350	0.790
20 Faculty of Entrepreneurship & Business Administration	0.000	0.163	0.008	0.196	0.203	0.203	0.346	0.790
21 Arua Campus	0.000	0.088	0.001	0.135	0.238	0.238	0.345	0.790
22 Mbarara Campus	0.000	0.125	0.004	0.185	0.287	0.289	0.398	0.987
23 Mbale Campus	0.000	0.070	0.000	0.084	0.169	0.169	0.370	0.896
24 Jinja Campus	0.000	0.175	0.008	0.268	0.469	0.469	0.679	0.987
25 Faculty of Energy Economics & Mgt	0.000	0.130	0.000	0.126	0.485	0.384	0.596	1.102
<b>Total For the Programme : 14</b>	<b>0.000</b>	<b>1.543</b>	<b>0.083</b>	<b>1.848</b>	<b>3.007</b>	<b>3.007</b>	<b>4.901</b>	<b>10.851</b>
<b>Total for the Vote :138</b>	<b>35.392</b>	<b>76.691</b>	<b>22.515</b>	<b>76.691</b>	<b>81.518</b>	<b>87.310</b>	<b>94.260</b>	<b>102.601</b>

N / A

**Table V4.3: Major Capital Investment (Capital Purchases outputs over 0.5Billion)**

FY 2019/20		FY 2020/21	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Sep	Proposed Budget and Planned Outputs	
<b>Vote 138 Makerere University Business School</b>			
Programme : 13 Support Services Programme			
Project : 0896 Support to MUBS Infrastructural Dev't			
<b>Output: 72 Government Buildings and Administrative Infrastructure</b>			
<b>Total Output Cost(Ushs Thousand):</b>	<b>0.000</b>	<b>0.000</b>	<b>0.818</b>
Gou Dev't:	0.000	0.000	0.818
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000

-Completed boundary wall and gates  
 -Completed Block 1  
 -Completed main library short tower

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<b>Output: 77 Purchase of Specialised Machinery &amp; Equipment</b>			
Machinery purchased	Requests have been made for procurement of 500KVA Generator, laptops, projectors, heavy printer for the examination unit and desktop computers for offices. The procurement process is under way.		-Procured one Heavy printer with new technology for the Examination Room
<b>Total Output Cost(Ushs Thousand):</b>	<b>1.020</b>	<b>0.000</b>	<b>0.200</b>
Gou Dev't:	1.020	0.000	0.200
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000
<b>Output: 78 Purchase of Office and Residential Furniture and Fittings</b>			
Purchase of Office and Residential furniture.	Procured 170 student chairs and the procurement of additional 130 is on-going. Awaiting delivery of Principal and Deputy Principal's office furniture. Procurement of furniture for the newly constructed blocks 1 and Short-tower for both students and office awaits approval from Solicitor General.		-Procured 400 library chairs; 200 class room chairs -Office chairs, tables and boardroom furniture
<b>Total Output Cost(Ushs Thousand):</b>	<b>1.011</b>	<b>0.000</b>	<b>1.080</b>
Gou Dev't:	1.011	0.000	1.080
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000
<b>Output: 80 Construction and Rehabilitation of Learning Facilities (Universities)</b>			
Construct study class rooms and Renovate existing ones.	The consultant has been procured for the designs of the construction of Block 10. Payment was made to works on the completed construction projects (Short-tower, Access roads and Boundary Wall).		
<b>Total Output Cost(Ushs Thousand):</b>	<b>2.800</b>	<b>0.000</b>	<b>0.000</b>
Gou Dev't:	2.800	0.000	0.000
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000
<b>Output: 81 Lecture Room Construction and Rehabilitation (Universities)</b>			
			Commencement of approximately 3,600SqM sub-structure and super structure of the modern lecture

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<b>Total Output Cost(Usht Thousand):</b>	<b>0.000</b>	<b>0.000</b>	<b>2.200</b>
Gou Dev't:	0.000	0.000	2.200
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000

## V5: VOTE CHALLENGES FOR 2020/21 AND ADDITIONAL FUNDING REQUESTS

### Vote Challenges for FY 2020/21

- Inadequate financing for both recurrent and development budgetary needs from both the government and internal source
- Limited funds for capital projects that includes construction of bigger lecture halls, office space and furniture taking into account the fact that the School took over NCBS assets which was small in capacity.
- Government does not pay internship for government students yet it is a necessity for completion
- Low staffing levels at PHD and professors. This needs research and publications of which funds are limited on these activities; The person to holder staff who are not yet on the government payroll

**Table V5.1: Additional Funding Requests**

<b>Additional requirements for funding and outputs in 2020/21</b>	<b>Justification of requirement for additional outputs and funding</b>
<b>Vote : 138 Makerere University Business School</b>	
<b>Programme : 13 Support Services Programme</b>	
<b>OutPut : 01 Administrative Services</b>	
Funding requirement USht Bn : <b>13.200</b>	The staff are already working and remunerating them will increase staff retention and efficiency in the delivery of quality tertiary education for skills and job creation.
<b>OutPut : 13 Students' Welfare</b>	
Funding requirement USht Bn : <b>0.660</b>	For students placements to improve on skills for entrepreneurship and job creation
<b>OutPut : 72 Government Buildings and Administrative Infrastructure</b>	
Funding requirement USht Bn : <b>18.000</b>	The institution offers practical Hospitality and Leisure programmes which are essential for the tourism industry to attract foreign earnings.
<b>Programme : 14 Delivery of Tertiary Education Programme</b>	
<b>OutPut : 01 Teaching and Training</b>	
Funding requirement USht Bn : <b>3.560</b>	To provide Capacity Development to Staff as per NCHE standards for quality services.
<b>OutPut : 02 Research and Graduate Studies</b>	
Funding requirement USht Bn : <b>1.000</b>	Research findings to facilitate policy formulation to enable activities that can improve social and economic transformation