

Vote: 139 Kyambogo University

QUARTER 3: 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 Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	16.540	12.428	12.405	12.405	75.0%	75.0%	100.0%
Recurrent Non Wage	6.660	4.998	4.995	4.995	75.0%	75.0%	100.0%
Development GoU	0.223	0.162	0.162	0.122	72.6%	54.8%	75.5%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	23.423	17.587	17.562	17.522	75.0%	74.8%	99.8%
Total GoU+Donor (MTEF)	23.423	N/A	17.562	17.522	75.0%	74.8%	99.8%
(ii) Arrears and Taxes Arrears	0.011	N/A	0.011	0.011	100.0%	100.0%	100.0%
(ii) Arrears and Taxes Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	23.434	17.587	17.573	17.534	75.0%	74.8%	99.8%
(iii) Non Tax Revenue	50.526	N/A	36.634	34.458	72.5%	68.2%	94.1%
Grand Total	73.960	17.587	54.207	51.991	73.3%	70.3%	95.9%
Excluding Taxes, Arrears	73.949	17.587	54.196	51.980	73.3%	70.3%	95.9%

* Donor expenditure information available

** Non VAT 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	73.95	54.20	51.98	73.3%	70.3%	95.9%
Total For Vote	73.95	54.20	51.98	73.3%	70.3%	95.9%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Limited resource envelope with heavy dependence on NTR sources, limited teaching & learning space, & understaffing leading to heavy dependence on part time staff

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

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QUARTER 3: Highlights of Vote Performance

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
Vote Function: 0751 Delivery of Tertiary Education			
Output: 075101	Teaching and Traini		
<i>Description of Performance:</i> Post graduate & undergraduate students trained & examined, programmes reviewed & developed (by faculties), Academic departments supported & coordinated, collaborations, linkages, affiliation & partnerships established			
<i>Performance Indicators:</i>			
No. of students graduating	8532		
No. of students examined	47196		
No. of programmes offered	103		
<i>Output Cost:</i>	UShs Bn: 18.715	UShs Bn: 14.461	% Budget Spent: 77.3%
Output: 075103	Outreach		
<i>Description of Performance:</i> Community activities enhanced.			
<i>Output Cost:</i>	UShs Bn: 0.953	UShs Bn: 0.071	% Budget Spent: 7.4%
Output: 075104	Students' Welfare		
<i>Description of Performance:</i> Improved students welfare			
<i>Performance Indicators:</i>			
No. of students paid living out allowance	1160		
No. of students accommodated	1450		
<i>Output Cost:</i>	UShs Bn: 1.904	UShs Bn: 2.082	% Budget Spent: 109.4%
Vote Function Cost	UShs Bn: 73.949	UShs Bn: 51.980	% Budget Spent: 70.3%
Cost of Vote Services:	UShs Bn: 73.949	UShs Bn: 51.980	% Budget Spent: 70.3%

* Excluding Taxes and Arrears

Manual reporting due to lack of integration of Navision & e- compus systems, lengthy & manual mode of payment for goods & services.

Table V2.2: Implementing Actions to Improve 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
VF:0751 Delivery of Tertiary Education	23.42	17.56	17.52	75.0%	74.8%	99.8%

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<i>Class: Outputs Provided</i>	22.36	16.77	16.77	75.0%	75.0%	100.0%
075101 Teaching and Training	6.11	4.60	4.60	75.2%	75.2%	100.0%
075102 Research, consultancy and publications	0.05	0.04	0.04	75.0%	75.0%	100.0%
075103 Outreach	0.08	0.06	0.06	75.0%	75.0%	100.0%
075104 Students' Welfare	1.00	0.75	0.75	75.0%	75.0%	100.0%
075105 Administration and Support Services	15.11	11.32	11.32	74.9%	74.9%	100.0%
<i>Class: Outputs Funded</i>	0.84	0.63	0.63	75.0%	75.0%	100.0%
075151 Guild services	0.84	0.63	0.63	75.0%	75.0%	100.0%
<i>Class: Capital Purchases</i>	0.22	0.16	0.12	72.6%	54.8%	75.5%
075172 Government Buildings and Administrative Infrastructure	0.16	0.12	0.12	75.0%	75.0%	100.0%
075177 Purchase of Specialised Machinery & Equipment	0.06	0.04	0.00	66.0%	0.0%	0.0%
Total For Vote	23.42	17.56	17.52	75.0%	74.8%	99.8%

* Excluding Taxes and Arrears

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

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	22.36	16.77	16.77	75.0%	75.0%	100.0%
211101 General Staff Salaries	16.54	12.41	12.41	75.0%	75.0%	100.0%
211103 Allowances	1.06	0.79	0.79	75.0%	75.0%	100.0%
212101 Social Security Contributions	1.61	1.21	1.21	75.0%	75.0%	100.0%
213001 Medical expenses (To employees)	0.04	0.03	0.03	75.0%	75.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.05	0.05	75.0%	75.0%	100.0%
213004 Gratuity Expenses	0.06	0.04	0.04	75.0%	75.0%	100.0%
221001 Advertising and Public Relations	0.04	0.03	0.03	75.0%	75.0%	100.0%
221002 Workshops and Seminars	0.00	0.00	0.00	75.0%	75.0%	100.0%
221003 Staff Training	0.05	0.04	0.04	75.0%	75.0%	100.0%
221004 Recruitment Expenses	0.03	0.03	0.03	75.0%	75.0%	100.0%
221005 Hire of Venue (chairs, projector, etc)	0.02	0.02	0.02	75.0%	75.0%	100.0%
221006 Commissions and related charges	0.02	0.02	0.02	75.0%	75.0%	100.0%
221007 Books, Periodicals & Newspapers	0.06	0.04	0.04	75.0%	75.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.03	0.02	0.02	75.0%	75.0%	100.0%
221009 Welfare and Entertainment	0.05	0.04	0.04	75.0%	75.0%	100.0%
221010 Special Meals and Drinks	1.00	0.75	0.75	75.0%	75.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.18	0.14	0.14	75.0%	75.0%	100.0%
221012 Small Office Equipment	0.01	0.00	0.00	75.0%	75.0%	100.0%
221014 Bank Charges and other Bank related costs	0.01	0.01	0.01	75.0%	75.0%	100.0%
222001 Telecommunications	0.02	0.02	0.02	75.0%	75.0%	100.0%
222002 Postage and Courier	0.01	0.00	0.00	75.0%	75.0%	100.0%
223001 Property Expenses	0.01	0.01	0.01	75.0%	75.0%	100.0%
223002 Rates	0.03	0.02	0.02	75.0%	75.0%	100.0%
223004 Guard and Security services	0.02	0.02	0.02	75.0%	75.0%	100.0%
223005 Electricity	0.75	0.56	0.56	75.0%	75.0%	100.0%
223006 Water	0.23	0.17	0.17	75.0%	75.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.04	0.03	0.03	75.0%	75.0%	100.0%
224001 Medical and Agricultural supplies	0.08	0.06	0.06	75.0%	75.0%	100.0%
226001 Insurances	0.02	0.02	0.02	75.0%	75.0%	100.0%
227001 Travel inland	0.03	0.02	0.02	75.0%	75.0%	100.0%
227002 Travel abroad	0.02	0.02	0.02	75.0%	75.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.01	0.01	0.01	75.0%	75.0%	100.0%
227004 Fuel, Lubricants and Oils	0.02	0.01	0.01	75.0%	75.0%	100.0%
228001 Maintenance - Civil	0.05	0.04	0.04	75.0%	75.0%	100.0%
228002 Maintenance - Vehicles	0.07	0.05	0.05	75.0%	75.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
228003 Maintenance – Machinery, Equipment & Furniture	0.05	0.04	0.04	75.0%	75.0%	100.0%
282103 Scholarships and related costs	0.05	0.04	0.04	75.0%	75.0%	100.0%
Output Class: Outputs Funded	0.84	0.63	0.63	75.0%	75.0%	100.0%
263106 Other Current grants (Current)	0.84	0.63	0.63	75.0%	75.0%	100.0%
Output Class: Capital Purchases	0.22	0.16	0.12	72.6%	54.8%	75.5%
231001 Non Residential buildings (Depreciation)	0.16	0.12	0.12	75.0%	75.0%	100.0%
231005 Machinery and equipment	0.06	0.04	0.00	66.0%	0.0%	0.0%
Output Class: Arrears	0.01	0.01	0.01	100.0%	100.0%	100.0%
321614 Electricity arrears (Budgeting)	0.01	0.01	0.01	100.0%	100.0%	100.0%
Grand Total:	23.43	17.57	17.53	75.0%	74.8%	99.8%
Total Excluding Taxes and Arrears:	23.42	17.56	17.52	75.0%	74.8%	99.8%

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
VF:0751 Delivery of Tertiary Education	23.42	17.56	17.52	75.0%	74.8%	99.8%
<i>Recurrent Programmes</i>						
01 Headquarter	23.20	17.40	17.40	75.0%	75.0%	100.0%
<i>Development Projects</i>						
0369 Development of Kyambogo University	0.22	0.16	0.12	72.6%	54.8%	75.5%
Total For Vote	23.42	17.56	17.52	75.0%	74.8%	99.8%

* Excluding Taxes and Arrears

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