

Vote: 138 Makerere University Business School

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>(i) Excluding Arrears, Taxes</i>	Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	3.761	1.917	2.821	2.821	75.0%	75.0%	100.0%
Recurrent Non Wage	2.357	1.975	1.986	1.986	84.3%	84.3%	100.0%
Development GoU	2.800	2.158	2.158	2.158	77.1%	77.1%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	8.918	6.050	6.965	6.965	78.1%	78.1%	100.0%
Total GoU+Donor (MTEF)	8.918	N/A	6.965	6.965	78.1%	78.1%	100.0%
<i>(ii) Arrears and Taxes</i> Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	8.918	6.050	6.965	6.965	78.1%	78.1%	100.0%
<i>(iii) Non Tax Revenue</i>	48.107	N/A	29.467	29.453	61.3%	61.2%	100.0%
Grand Total	57.025	6.050	36.432	36.419	63.9%	63.9%	100.0%
Excluding Taxes, Arrears	57.025	6.050	36.432	36.419	63.9%	63.9%	100.0%

* 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	57.03	36.43	36.42	63.9%	63.9%	100.0%
Total For Vote	57.03	36.43	36.42	63.9%	63.9%	100.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Delays in students paying tuition; Procurement processes; Increased Prices

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

<i>(i) Major unspent balances</i>
<i>(ii) Expenditures in excess of the original approved budget</i>
* 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 Training		
<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 developot programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16	Admitted 2,952 students in year one and registered 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.	The number of student admitted did not all turn up.
<i>Performance Indicators:</i>			
No. of students registered		17446	
No. of students graduated	5,600	4794	
<i>Output Cost:</i>	US\$ Bn: 4.039	US\$ Bn: 1.418	% Budget Spent: 35.1%
Output: 075104	Students' Welfare		
<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 students are in the process of filling forms.
<i>Performance Indicators:</i>			
No. of students paid living out allowance		989	
No. of students accomodated		259	
<i>Output Cost:</i>	US\$ Bn: 1.726	US\$ Bn: 1.512	% Budget Spent: 87.6%
Vote Function Cost	US\$ Bn: 57.025	US\$ Bn: 36.419	% Budget Spent: 63.9%
Cost of Vote Services:	US\$ Bn: 57.025	US\$ Bn: 36.419	% Budget Spent: 63.9%

* Excluding Taxes and Arrears

Realisation of the budget as planned.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
Continue to lobby with Government for additional funding	Submitted proposal to different sources of funding.	Research being a concept that is gradually funded.
Continue to lobby with Government for additional funding	Funds were secured from ADB	More funds is needed to caterfor the creased number at doctoral level.
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	Faculty of Commerce design is ready.	Procurement process is ongoing.

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QUARTER 3: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
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		

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	8.92	6.97	6.97	78.1%	78.1%	100.0%
<i>Class: Outputs Provided</i>	6.12	4.81	4.81	78.6%	78.6%	100.0%
075101 Teaching and Training	0.00	0.00	0.00	75.0%	75.0%	100.0%
075104 Students' Welfare	1.52	1.38	1.38	90.5%	90.5%	100.0%
075105 Administration and Support Services	4.60	3.43	3.43	74.6%	74.6%	100.0%
<i>Class: Capital Purchases</i>	2.80	2.16	2.16	77.1%	77.1%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	2.16	2.16	77.1%	77.1%	100.0%
Total For Vote	8.92	6.97	6.97	78.1%	78.1%	100.0%

* 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
Output Class: Outputs Provided	6.12	4.81	4.81	78.6%	78.6%	100.0%
211101 General Staff Salaries	3.76	2.82	2.82	75.0%	75.0%	100.0%
212101 Social Security Contributions	0.38	0.28	0.28	75.0%	75.0%	100.0%
221007 Books, Periodicals & Newspapers	0.00	0.00	0.00	75.0%	75.0%	100.0%
221010 Special Meals and Drinks	0.69	0.55	0.55	79.1%	79.1%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	75.0%	75.0%	100.0%
222001 Telecommunications	0.01	0.02	0.02	300.0%	300.0%	100.0%
223002 Rates	0.02	0.02	0.02	75.0%	75.0%	100.0%
223005 Electricity	0.22	0.15	0.15	68.5%	68.5%	100.0%
223006 Water	0.21	0.15	0.15	68.5%	68.5%	100.0%
282103 Scholarships and related costs	0.83	0.83	0.83	100.0%	100.0%	100.0%
Output Class: Capital Purchases	2.80	2.16	2.16	77.1%	77.1%	100.0%
231001 Non Residential buildings (Depreciation)	2.80	2.16	2.16	77.1%	77.1%	100.0%
Grand Total:	8.92	6.97	6.97	78.1%	78.1%	100.0%
Total Excluding Taxes and Arrears:	8.92	6.97	6.97	78.1%	78.1%	100.0%

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
VF:0751 Delivery of Tertiary Education	8.92	6.97	6.97	78.1%	78.1%	100.0%
<i>Recurrent Programmes</i>						
01 Administration	6.12	4.81	4.81	78.6%	78.6%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	2.16	2.16	77.1%	77.1%	100.0%
Total For Vote	8.92	6.97	6.97	78.1%	78.1%	100.0%

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** Excluding Taxes and Arrears*

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