

Vote: 138 Makerere University Business School

QUARTER 4: Highlights of Vote Performance

VI: 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 Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	3.761	2.312	3.761	3.761	100.0%	100.0%	100.0%
Recurrent Non Wage	2.357	2.357	2.357	2.357	100.0%	100.0%	100.0%
Development GoU	2.800	2.800	2.800	2.800	100.0%	100.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	8.918	7.469	8.918	8.918	100.0%	100.0%	100.0%
Total GoU+Donor (MTEF)	8.918	N/A	8.918	8.918	100.0%	100.0%	100.0%
(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
Total Budget	8.918	7.469	8.918	8.918	100.0%	100.0%	100.0%
(iii) Non Tax Revenue	48.107	N/A	37.431	37.417	77.8%	77.8%	100.0%
Grand Total	57.025	7.469	46.349	46.336	81.3%	81.3%	100.0%
Excluding Taxes, Arrears	57.025	7.469	46.349	46.336	81.3%	81.3%	100.0%

* Donor expenditure information available

** Non VAT taxes 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	46.35	46.34	81.3%	81.3%	100.0%
Total For Vote	57.03	46.35	46.34	81.3%	81.3%	100.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The School in its strategic plan expected to admit over 20,000 students by the year 2014/15. This was to be attained by adding March admissions. Meanwhile the school embarked on capacity building of staff to handle the planned numbers through staff development and recruitment to match these planned numbers.

Unfortunately, the enrolment was not achieved as required resulting into a deficit. This left most activities not done as planned as the priority was to pay staff salaries. In addition, the Institution was supposed to remit a total of Shs1.1bn per month to Bank of Uganda as a top-up on Government Salary. These funds were to be generated from our internal sources.

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

Vote: 138 Makerere University Business School

QUARTER 4: Highlights of Vote Performance

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*

<i>Vote, Vote Function Key Output</i>	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 develop programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16	<p>Teaching and examining a total of 16,273 students registered in semester two of the Academic Year 2014/15 on private sponsorship. This was a reduction from the 17,446 registered in Semester One.</p> <p>Meanwhile 1,240 Government sponsored students were also registered.</p> <p>Marked and supervised exams and projects for end of semester exams to legible registered students.</p> <p>A totla of 4,944 students were graduated as follows; Masters 341 Bachelors 3,403 in January 2015 Postgraduate Diplomas, Diplomas and Certificates 1,200 in May 2015</p> <p>The school purchased a total of 2500 bks for the library.</p> <p>Staff development at Doctorial, Masters and undergraduate levels was provided to 208 staff members. 40 staff have been recruited on PhD programmes under ADB funding 53 staff members were training in short courses of customer care and leadership.</p> <p>Leadership, entrepreneur and management confrences were conducted to improve efficiency of staff</p> <p>Placement and supervision of students for field attachment was done to first and second year students for the year 2014/15.</p> <p>Conducted practical lessons on</p>	Some students dropped out due to poor performance and failure to pay fees.

Vote: 138 Makerere University Business School

QUARTER 4: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
catering students for both 1st and 2nd years for 2014/15			
<i>Performance Indicators:</i>			
No. of students registered		16273	
No. of students graduated	5,600	4944	
<i>Output Cost:</i>	US\$ Bn: 4.039	US\$ Bn: 2.025	% Budget Spent: 50.1%
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 planned number of students were accomodated, fed and paid living-out-allowances.
<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: 1.692	% Budget Spent: 98.0%
Vote Function Cost	US\$ Bn: 57.025	US\$ Bn: 46.336	% Budget Spent: 81.3%
Cost of Vote Services:	US\$ Bn: 57.025	US\$ Bn: 46.336	% Budget Spent: 81.3%

* Excluding Taxes and Arrears

Shortfall in students enrollment affected revenue projections resulting into underperformance. This will be fully solved if the Government takes up the total wage bill to allow internally generated funds revert to other school activities. Also the manual systems affects the timely data collection from different units for analysis. The wage item overperformed by 8% mainly due of the nature of Academic Staff promotions that are effected as staff satisfy management with the necessary requirements. This is usually not budgeted for as completion time of academic staff cannot be determined at budgeting time. In addition, there was a 10% increase on government employees in the year 2014/15 budget announcements which was not projected at the time of budgeting. This affected wage performance since budgeting is according to in-post and at the prevailing individual staff salary scales.

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	The funding to construct Faculty of Business Computing was secured from ADB V HEST project. The designs for the Faculty of Commerce have been finalised and the bidding document is being prepared. This will improve the learning environment and quality of service.	Delays in reviewing the Bills of Quantities to accommodate increased costs.
Continue to lobby with Government for additional funding	To have staff apply for funding from available international grants.	The deficit in projected revenues affected the funding of research proposals to completion.
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	Funding under ADB V HEST project was secured to sponsor Academic staff on PhD programmes to improve the capacity of teaching staff.	Delay in reimbursement of funds by the sponsor

Vote: 138 Makerere University Business School

QUARTER 4: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
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	8.92	8.92	100.0%	100.0%	100.0%
<i>Class: Outputs Provided</i>	6.12	6.12	6.12	100.0%	100.0%	100.0%
075101 Teaching and Training	0.00	0.00	0.00	100.0%	100.0%	100.0%
075104 Students' Welfare	1.52	1.52	1.52	100.0%	100.0%	100.0%
075105 Administration and Support Services	4.60	4.60	4.60	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	2.80	2.80	2.80	100.0%	100.0%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	2.80	2.80	100.0%	100.0%	100.0%
Total For Vote	8.92	8.92	8.92	100.0%	100.0%	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	6.12	6.12	100.0%	100.0%	100.0%
211101 General Staff Salaries	3.76	3.76	3.76	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.38	0.38	0.38	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.00	0.00	0.00	100.0%	100.0%	100.0%
221010 Special Meals and Drinks	0.69	0.69	0.69	100.0%	100.0%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	100.0%	100.0%	100.0%
222001 Telecommunications	0.01	0.02	0.02	325.0%	325.0%	100.0%
223002 Rates	0.02	0.02	0.02	100.0%	100.0%	100.0%
223005 Electricity	0.22	0.21	0.21	95.4%	95.4%	100.0%
223006 Water	0.21	0.21	0.21	99.5%	99.5%	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	2.80	2.80	100.0%	100.0%	100.0%
231001 Non Residential buildings (Depreciation)	2.80	2.80	2.80	100.0%	100.0%	100.0%
Grand Total:	8.92	8.92	8.92	100.0%	100.0%	100.0%
Total Excluding Taxes and Arrears:	8.92	8.92	8.92	100.0%	100.0%	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	8.92	8.92	100.0%	100.0%	100.0%
<i>Recurrent Programmes</i>						
01 Administration	6.12	6.12	6.12	100.0%	100.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	2.80	2.80	100.0%	100.0%	100.0%
Total For Vote	8.92	8.92	8.92	100.0%	100.0%	100.0%

* Excluding Taxes and Arrears

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