

# Vote: 138 Makerere University Business School

## QUARTER 1: 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 Sep	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	11.425	0.000	2.856	2.856	25.0%	25.0%	100.0%
Recurrent Non Wage	2.958	0.000	0.739	0.739	25.0%	25.0%	100.0%
Development GoU	2.800	0.000	0.560	0.560	20.0%	20.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>	<b>17.183</b>	<b>0.000</b>	<b>4.156</b>	<b>4.156</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>17.183</b>	<b>N/A</b>	<b>4.156</b>	<b>4.156</b>	<b>24.2%</b>	<b>24.2%</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>17.183</b>	<b>0.000</b>	<b>4.156</b>	<b>4.156</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>
(iii) Non Tax Revenue	40.734	N/A	5.467	5.467	13.4%	13.4%	100.0%
<b>Grand Total</b>	<b>57.917</b>	<b>0.000</b>	<b>9.622</b>	<b>9.622</b>	<b>16.6%</b>	<b>16.6%</b>	<b>100.0%</b>
Excluding Taxes, Arrears	57.917	0.000	9.622	9.622	16.6%	16.6%	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	57.92	9.62	9.62	16.6%	16.6%	100.0%
<b>Total For Vote</b>	<b>57.92</b>	<b>9.62</b>	<b>9.62</b>	<b>16.6%</b>	<b>16.6%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

The budget for 2015/16 was estimated at Shs57.9bn with Government subvention at 29.7% of the budget. Where as the government released 100% for the period under review, the NTR has performed at only 80% most of which is registration, examination and other functional fees attached to specific activities. With the remittance of about 1bn per month to Bank of Uganda to top-up on salaries, most activities are half done. This is also coupled with students delays in tuition payments which is used for most operational activities.

**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 1: 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>	<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 1240, Private 19,352 Total 20,592 Purchase over 5000 textbooks for reference and knowlegde. Provide for staff developat doctoral level programs: Phd 50, masters 85, Bachelors 20, Diplomas 10. Wkshps and conferences for benchmarking, field attachement supervision to be offered to students for skills development	Admitted a total of 9,354 students on different programmes as follows; Post-graduate - 472; Undergraduate - 6,536 Diploma and Certificates - 2,346; in first year of 2015/16 Academic year.The figure includes 430 students on government sponsorship. Registration is going on for both new and continuing students. Purchased a total of 1.200 books for reference and book bank. Sponsored a total of 43 staff at doctoral level under capacity development policy for effective teaching and imparting of knowledge. Examined reports of field attachment for students to assess the knowledge obtained.	Registration is going on the new CEMAS (Computerized Education Management and Accounting System). Students not yet conversant with the system results in registration delays.
<i>Performance Indicators:</i>			
No. of students registered	19352	2486	
No. of students graduated	6000	0	
<i>Output Cost:</i>	UShs Bn: 2.782	UShs Bn: 0.292	% Budget Spent: 10.5%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation.	Paid living-out allowances to 384 non-resident government sponsored students. Paid for meals to service provider for students on government sponsorship. Provided accomodation to Guild executives and special groups such as sports men and women, disabled, among others.	Late registration of students affects timel payments of their Living-out-allowances.
<i>Performance Indicators:</i>			
No. of students paid living out allowance	918	384	
No. of students accomodated	269	277	
<i>Output Cost:</i>	UShs Bn: 1.690	UShs Bn: 0.400	% Budget Spent: 23.7%

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## QUARTER 1: 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
Vote Function Cost	US\$ Bn: 57.917	US\$ Bn: 9.622	% Budget Spent: 16.6%
Cost of Vote Services:	US\$ Bn: 57.917	US\$ Bn: 9.622	% Budget Spent: 16.6%

\* Excluding Taxes and Arrears

Other than the salary item that must be handled, other areas will be assessed at the end of quarter two. This will be as per the various assessment of the semester activities.

**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. 2.To encourage staff undertake doctoral programmes and increase on research activity to attract funding	<b>Encouraged staff to enroll for programmes that enhance capacity building as per NDPII.</b>	Limited resources to fund a reasonable number of staff for quality teaching.
To have funds from ADB -HEST project to enhance staff capacity and staff to have research proposals that are relevant to be able to attract funding from development partners.	<b>Sponsored staff on Phd Programmes for capacity Development through ADB V - HEST Funding.</b>	Delay in release of funds by the Development Partners.
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
1.To have architectural designs completed to commence construction.3. To increase MUBS programmes to Regional Campuses by reating space and have affordable programmes	<b>Construction of Faculty of Commerce is on schedule with reviewing the designs and bills of quantities. New programmes are being developed for Regional Campuses.</b>	Process of reviewing the designs are on-going.

## 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>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	14.38	3.60	3.60	25.0%	25.0%	100.0%
075101 Teaching and Training	0.00	0.00	0.00	25.0%	25.0%	100.0%
075104 Students' Welfare	1.52	0.40	0.40	26.3%	26.3%	100.0%
075105 Administration and Support Services	12.86	3.20	3.20	24.8%	24.8%	100.0%
<i>Class: Capital Purchases</i>	2.80	0.56	0.56	20.0%	20.0%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	0.56	0.56	20.0%	20.0%	100.0%
<b>Total For Vote</b>	<b>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2015/16 GoU Expenditure by Item**

Billion Uganda Shillings	Approved Budget	Releases	Expend-iture	% Budget Released	% Budget Spent	%Releases Spent
<i>Output Class: Outputs Provided</i>	14.38	3.60	3.60	25.0%	25.0%	100.0%

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## QUARTER 1: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
211101 General Staff Salaries	11.43	2.86	<b>2.86</b>	25.0%	25.0%	100.0%
212101 Social Security Contributions	0.98	0.22	<b>0.22</b>	23.0%	23.0%	100.0%
221007 Books, Periodicals & Newspapers	0.00	0.00	<b>0.00</b>	25.0%	25.0%	100.0%
221010 Special Meals and Drinks	0.69	0.17	<b>0.17</b>	25.0%	25.0%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	<b>0.00</b>	25.0%	25.0%	100.0%
222001 Telecommunications	0.00	0.00	<b>0.00</b>	25.0%	25.0%	100.0%
223002 Rates	0.02	0.01	<b>0.01</b>	25.0%	25.0%	100.0%
223005 Electricity	0.22	0.05	<b>0.05</b>	25.0%	25.0%	100.0%
223006 Water	0.21	0.05	<b>0.05</b>	25.0%	25.0%	100.0%
282103 Scholarships and related costs	0.83	0.23	<b>0.23</b>	27.4%	27.4%	100.0%
<b>Output Class: Capital Purchases</b>	<b>2.80</b>	<b>0.56</b>	<b>0.56</b>	<b>20.0%</b>	<b>20.0%</b>	<b>100.0%</b>
312101 Non-Residential Buildings	2.80	0.56	<b>0.56</b>	20.0%	20.0%	100.0%
<b>Grand Total:</b>	<b>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>

**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
<b>VF:0751 Delivery of Tertiary Education</b>	<b>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Administration	14.38	3.60	<b>3.60</b>	25.0%	25.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	0.56	<b>0.56</b>	20.0%	20.0%	100.0%
<b>Total For Vote</b>	<b>17.18</b>	<b>4.16</b>	<b>4.16</b>	<b>24.2%</b>	<b>24.2%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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