

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	11.425	11.425	11.425	11.425	100.0%	100.0%	100.0%
Recurrent Non Wage	2.958	2.958	2.958	2.958	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	17.183	17.183	17.183	17.183	100.0%	100.0%	100.0%
Total GoU+Donor (MTEF)	17.183	N/A	17.183	17.183	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	17.183	17.183	17.183	17.183	100.0%	100.0%	100.0%
(iii) Non Tax Revenue	40.734	N/A	33.228	33.268	81.6%	81.7%	100.1%
Grand Total	57.917	17.183	50.411	50.451	87.0%	87.1%	100.1%
Excluding Taxes, Arrears	57.917	17.183	50.411	50.451	87.0%	87.1%	100.1%

* 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	57.92	50.41	50.45	87.0%	87.1%	100.1%
Total For Vote	57.92	50.41	50.45	87.0%	87.1%	100.1%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The School commenced in August 2015 for the Academic year 2015/16. By June 2016, 16,588 students have been registered for semester two 2015/16. Low turn-up and competition from other universities affected the number expected. Insufficient and obsolete computers affecting the computer student ratio; We are still required to remit Shs 0.98bn from IGF to Government to top-up on staff salaries; Given the reduction in student numbers, this still poses a challenge on budget execution; The school has an on-going capacity development policy with staff progressing as planned. This is to be funded jointly with Development partners and Government of Uganda. However, counter funding comes late leading to the school paying from already constrained Internally Generated Funds. All these resulted in reduced cash-flows hindering the performance of some activities for the school as projected. •Inadequate office sitting space for both academic and administrative staff. •The enhancement of salaries for academic staff in post created disparities for staff that were promoted after the enhancement. This in effect has affected staff morale.

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

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(i) Major unspent balances

(ii) Expenditures in excess of the original approved budget

* Excluding Taxes and Arrears

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*

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 students: Govt 1240, Private 19,352 Total 20,592 Purchase over 5000 textbooks for reference and knowledge. Provide for staff development at doctoral level programs: Phd 50, masters 85, Bachelors 20, Diplomas 10. Wkshps and conferences for benchmarking, field attachment supervision to be offered to students for skills development	Continued teaching of continuing students. Placed adverts for Postgraduate Diploma, Ordinary Diploma and Certificate programmes for the academic year 2016/2017 were released and copies of the adverts are being issued to applicants. Held an admissions Board meeting on April 01, 2016 to consider applications for Diploma and Certificates for MUBS Regional campuses and Affiliated institutions for 2015/2016 academic year second intake. A total of 504 applicants were admitted to the Diploma and certificate programmes at MUBS Regional campuses and Affiliated institutions for the 2015/2016 academic year second intake. Prepared the Almanac for 2016/2017 Academic Year, for reference and guidance by staff and students. First year Diploma and certificate students were issued with Identity Cards. First Year Bachelors and Masters registered students were issued with Identity Cards. Prepared a coursework timetable for Bachelors programmes and the tests conducted during the weekends of the 5th, 6th, 10th and 11th weeks of the semester. Our lecturers have been starting on time and end lecturers are increasingly adjusting to the use of ICT in teaching. Remedial lectures were conducted for the third year	Increase in the number of students involved in examination malpractices despite being reminded on the rules and penalties. Gradual reduction of students who register for programmes in the institution.

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>Bachelor programmes and second year semester one courses for Diploma programmes. The remedial lectures commenced on Tuesday June 14, 2016 and the reviewed teaching time table for remedial lectures was sent out on June 22, 2016 after the Special Academic Board meeting held on June 17, 2016 agreed to teach all semester one courses. Students registered online using the Computerized Education Management and Accounting System (CEMAS).</p> <p>A total of 16,588 students on Masters, Bachelors Diploma and Certificates at MUBS main campus Regional and Affiliated Institutions registered online for semester two 2015/2016 academic year. Examination time table was prepared and end of Semester two 2015/2016 AY examinations were conducted as follows;</p> <ul style="list-style-type: none">• Undergraduate and Graduate students – May 09, 2016 and ended on May 28, 2016• Diploma and Certificate students – June 13, 2016 and ended on June 21, 2016. □ All examinations for semester two were moderated by the Heads of Departments. Results were migrated by Faculties from EIS for verification before being used for production in CEMAS. Student examination permits were generated and printed using the Computerized Education Management and Accounting System (CEMAS). <p>A total of 1372 students who successfully completed their Certificate, Diploma and Postgraduate diploma programmes graduated at the 11th MUBS graduation ceremony held on May 27, 2016. Eleven (11) Graduation Committee Meetings were held in preparation for the MUBS 11th Graduation Ceremony. The ten overall best performing male and female students for 2014/2015 AY at all levels were recognized at the ceremony,</p>	

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>each with a Plaque and a Cash Prize of UGX. 500,000.</p> <p>ACCA meritorious awards were also awarded to the two best students in the Accounting discipline at Bachelors and Diploma levels. A total of 1852 new and certified transcripts were prepared between January and June 2016 for students who completed their postgraduate diploma, ordinary diploma and certificate programmes from MUBS, study centers, Uganda Colleges of Commerce and Private Affiliated Institutions. Students' files of Bachelors, Diploma and Certificate programmes are continuously opened, retrieved and updated from the Records office</p> <p>The Board recommended to School Council to approve the affiliation of Meritorious Biz Tech College to MUBS.</p> <p>Reviewed resolutions on conducting Field attachment as indicated below:</p> <ul style="list-style-type: none"> •Field attachment was decentralized to Faculties. •Students will conduct Field Attachment once not twice and this will be after 2nd year semester two. •Students will hand in one bound hand copy of the report instead of three. On June 29, 2016, the Principal responded to the Senate Academic Programme Restructuring Committee justifying why the recommendations to restructure should no be adopted on the MUBS programmes. •08 School Irregularities Committee meetings were held and 91 cases of student's examination malpractices were considered. □Four workshops were organized by the Entpreneurship department. <p>Procured 220 texts. Attended the workshops organized by the Consortium of Uganda University Libraries. Bar coded all library books. Continuous Strengthening of the role of Mgt in Campus libraries. Trained Staff in the consolidated search engine (lib</p>	

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>hub), e-resource usage. Continuously sent alerts on availability of new information. Attended workshop on online repositories. •Help-Desk activities are decentralized to the Departments and Faculty Offices to handle all students' issues and complaints. □Staff at Faculties attended Research workshops and short term training in E-Learning platform. Using CEMAS to update students financial records. Commitment of funds using CEMAS by all departments and units. Under graduate programmes were Reviewed to meet National council for higher Education Standards. Course Team leaders were democratically elected by staff, workload was discussed and fairly distributed. Performance appraisal was done on daily basis to see how staff are progressing. Quality Assurance Directorate conducted surveys to determine the quality of teaching and learning initiatives of the school. Quality Assurance Directorate Policy had been drafted and Submitted. Staff completed their study programmes as follows: PhD - , Masters..... , Bachelors -.... Postgraduate Diploma-....., Diploma And Certificate ... The staff on Staff Development are as follows: PhD</p>	
<i>Performance Indicators:</i>			
No. of students registered	19352	16588	
No. of students graduated	6000	5223	
<i>Output Cost:</i>	UShs Bn: 2.782	UShs Bn: 2.280	% Budget Spent: 81.9%
Output: 075104 Students' Welfare			
<i>Description of Performance:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation.	Accomdated 270 both government and private students for semester two AY 2015/2016. suoervised cleaning and garbage collection and Hostel maintenance works. Fumigated some rooms of Hostels. Paid living out allowances togovernment sponsored students for Semester	<ul style="list-style-type: none"> •Some of the students report without the hostel requirements. •No enough space in the hall and yet the demand for accommodation is too high. •Failure to have more income generating activities •Need to do more advertising and mobilization to have more students participate in sports activities.

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		II, AY 15/16 . Paid service provider for dinning services for students feeding and hostel maintenance. Ensured that service providers render best services to students.. Carried out roof repairs, plumbing for some blocks and also fixed some locks and sockets at the student Hostels.. Carried out routine checkups in student rooms with security personnel. •Cleared finalist students for graduation. •Processed facilitation for 28 students' with disabilities and their helpers.	
<i>Performance Indicators:</i>			
No. of students paid living out allowance	918	936	
No. of students accomodated	269	270	
<i>Output Cost:</i>	US\$ Bn: 1.690	US\$ Bn: 1.660	% Budget Spent: 98.2%
Vote Function Cost	US\$ Bn: 57.917	US\$ Bn: 50.451	% Budget Spent: 87.1%
Cost of Vote Services:	US\$ Bn: 57.917	US\$ Bn: 50.451	% Budget Spent: 87.1%

* Excluding Taxes and Arrears

The School projected to generate Shs 40.7bn from Internally Generated Funds. However, Shs 34.6bn(85 %)as at the end of quarter four of Academi year 2015/16. The shortfall on the budget is due to low turn-up of students. Expected performance challenges include; Improving welfare benefits to create a more conducive, caring and supportive environment to enhance staff morale and commitment; Fully operationalize of all Modules on on CEMAS; •To continue to lobby government to take on the total wage bill to enable the School concentrate on other areas of infrastructure, research and teaching among others by use of IGF(Internally Generated Revenue); •To follow up with Ministry of Finance to fulfill the promise towards payment of Administrative staff arrears on salary. •To ensure that the staff that were not in post at the time are also considered for enhancement. The school therefore may not be able to attain its planned activities given the reduction in revenue.The above challenges necessitates the school to prepare a revised budget with realistic objectives to be achieved.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
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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	Salary enhancement for staff has been effected by the Government.	Staff who were not on the payroll at the time of computation of the enhancement. This creates demotivation by some staff.
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.	A 5 Number of staff has been admitted on the PhD programmes in the various universities.	Delays by staff on the school development policy in providing progress reports for accountability to have more funds released.
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Vote Function: 07 51 Delivery of Tertiary Education		

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Planned Actions:	Actual Actions:	Reasons for Variation
1.To have architecteerial designs completed to commence construction.3. To increase MUBS programmes to Regional Campuses by reating space and have affordable programmes	Designs for the replacement of asbestos roofs, re-roofing with it4 g26 sheets and modifying a block at bugologi annex being evaluated.	Long procurement processes and user specifications.

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	17.18	17.18	17.18	100.0%	100.0%	100.0%
<i>Class: Outputs Provided</i>	14.38	14.38	14.38	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	1.49	1.49	97.9%	97.9%	100.0%
075105 Administration and Support Services	12.86	12.89	12.89	100.2%	100.2%	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	17.18	17.18	17.18	100.0%	100.0%	100.0%

* 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	14.38	14.38	100.0%	100.0%	100.0%
211101 General Staff Salaries	11.43	11.43	11.43	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.98	1.01	1.01	103.2%	103.2%	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	0.64	0.64	92.6%	92.6%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	100.0%	100.0%	100.0%
222001 Telecommunications	0.00	0.01	0.01	100.0%	100.0%	100.0%
223002 Rates	0.02	0.02	0.02	100.0%	100.0%	100.0%
223005 Electricity	0.22	0.22	0.22	100.0%	100.0%	100.0%
223006 Water	0.21	0.21	0.21	100.0%	100.0%	100.0%
282103 Scholarships and related costs	0.83	0.85	0.85	102.4%	102.4%	100.0%
<i>Output Class: Capital Purchases</i>	2.80	2.80	2.80	100.0%	100.0%	100.0%
312101 Non-Residential Buildings	2.80	2.80	2.80	100.0%	100.0%	100.0%
Grand Total:	17.18	17.18	17.18	100.0%	100.0%	100.0%
Total Excluding Taxes and Arrears:	17.18	17.18	17.18	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	17.18	17.18	17.18	100.0%	100.0%	100.0%
<i>Recurrent Programmes</i>						
01 Administration	14.38	14.38	14.38	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	17.18	17.18	17.18	100.0%	100.0%	100.0%

* Excluding Taxes and Arrears

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