

Vote: 138 Makerere University Business School

Structure of Submission

QUARTER 3 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

QUARTER 4: Workplans for Projects and Programmes

Submission Checklist

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QUARTER 3: 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 (US\$ 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	11.425	8.569	8.569	8.569	75.0%	75.0%	100.0%
Recurrent Non Wage	2.958	2.365	2.365	2.365	80.0%	80.0%	100.0%
Development GoU	2.800	1.442	1.442	1.442	51.5%	51.5%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	17.183	12.376	12.376	12.376	72.0%	72.0%	100.0%
Total GoU+Donor (MTEF)	17.183	N/A	12.376	12.376	72.0%	72.0%	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	17.183	12.376	12.376	12.376	72.0%	72.0%	100.0%
<i>(iii) Non Tax Revenue</i>	40.734	N/A	24.370	24.410	59.8%	59.9%	100.2%
Grand Total	57.917	12.376	36.746	36.786	63.4%	63.5%	100.1%
Excluding Taxes, Arrears	57.917	12.376	36.746	36.786	63.4%	63.5%	100.1%

* 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	36.75	36.79	63.4%	63.5%	100.1%
Total For Vote	57.92	36.75	36.79	63.4%	63.5%	100.1%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The School commenced semester two in January 2016 for semester two 2015/16. Out of expected 16,939 students to register for semester two 2015/16, about 4,000 have paid and registered realising 68% of the projected for the period under review. The school expects to collect the balance in the last quarter of the year. The expected figure of students to be registered is generated from registered students in Semester One. 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 and sometimes not all is remitted leading to the school paying from already constrained Internally Generated Funds. All these resulted in reduced cash-flows hindering the performance of

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QUARTER 3: Highlights of Vote Performance

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)

<i>(i) Major unspent balances</i>
<i>(ii) Expenditures in excess of the original approved budget</i>
* 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*

<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 1240, Private 19,352 Total 20,592 Purchase over 5000 textbooks for reference and knowlegde. Provide for staff developot at 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	Continued with CEMAS implementation activities. Registration of students for Sem II 15/16 AY is on-going on CEMAS. Teaching of eligible students for semester two 2015/16 is in progress on the different programmes of the SchoolGraduated a total of 3,861 students on Bachelors and Postgraduate progarmmes. Advertised for March intake for Regional Campuses. This is aimed at providing business education to all categories of students at any time at an affordable rates.	Due to CEMAS Implementation, registration of students is slow affecting collection of revenues as expected. This is because CEMAS is an internet system where some students have no such facilities.
<i>Performance Indicators:</i>			
No. of students registered	19352	4000	
No. of students graduated	6000	3861	
<i>Output Cost:</i>	UShs Bn: 2.782	UShs Bn: 1.579	% Budget Spent: 56.8%
Output:075104	Students' Welfare		
<i>Description of Performance:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation.	Paid living-out allowances to 936 non-resident Government sponsored students. Provided meals to 1,213 non-resident and residents government sponsored students and accomodated students. Accommodated 277 Students in MUBS girls hostels on priority basis with the disabled totalling 30 students. Paid upkeep to disabled students and their helpers.	Activities were done as per schedule.
<i>Performance Indicators:</i>			

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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
No. of students paid living out allowance	918	936	
No. of students accomodated	269	277	
<i>Output Cost:</i>	UShs Bn: 1.690	UShs Bn: 1.464	% Budget Spent: 86.6%
Vote Function Cost	UShs Bn: 57.917	UShs Bn: 36.786	% Budget Spent: 63.5%
Cost of Vote Services:	UShs Bn: 57.917	UShs Bn: 36.786	% Budget Spent: 63.5%

* Excluding Taxes and Arrears

The School projected to generate Shs 40.7bn from Internally Generated Funds. However, Shs 26.7bn(65.6%) as at the end of quarter three of Academi year 2015/16. The shortfall on the budget is expected to be received in the last quarter of the year given the flow of activities. This is because students usually pay when they are about to sit their final exams. 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
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	Staff salaries paid as provided in the budget.	•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
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.	Funds from ADB-HEST project were released and staff are contuing with their programmes.	Funds still not enough due to exchange fluctuations since most staff study from abroad.
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
1.To have architecherial designs completed to commence construction.3. To increase MUBS programmes to Regional Campuses by reating space and have affordable programmes	Semester intake for March adverts were placed to increase student numbers at Regional Campuses.	Reduced numbers who sit UACE to qualify for University and Tertiary Education. Competition in the market.

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	Released	Spent	% GoU	% GoU	% GoU
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QUARTER 3: Highlights of Vote Performance

	Budget			Budget	Budget	Releases
	Released	Spent	Spent	Released	Spent	Spent
VF:0751 Delivery of Tertiary Education	17.18	12.38	12.38	72.0%	72.0%	100.0%
<i>Class: Outputs Provided</i>	14.38	10.93	10.93	76.0%	76.0%	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	90.7%	90.7%	100.0%
075105 Administration and Support Services	12.86	9.55	9.55	74.3%	74.3%	100.0%
<i>Class: Capital Purchases</i>	2.80	1.44	1.44	51.5%	51.5%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	1.44	1.44	51.5%	51.5%	100.0%
Total For Vote	17.18	12.38	12.38	72.0%	72.0%	100.0%

* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	14.38	10.93	10.93	76.0%	76.0%	100.0%
211101 General Staff Salaries	11.43	8.57	8.57	75.0%	75.0%	100.0%
212101 Social Security Contributions	0.98	0.64	0.64	65.6%	65.6%	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	0.53	0.53	76.7%	76.7%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	75.0%	75.0%	100.0%
222001 Telecommunications	0.00	0.00	0.00	75.0%	75.0%	100.0%
223002 Rates	0.02	0.02	0.02	75.0%	75.0%	100.0%
223005 Electricity	0.22	0.16	0.16	75.0%	75.0%	100.0%
223006 Water	0.21	0.16	0.16	75.0%	75.0%	100.0%
282103 Scholarships and related costs	0.83	0.85	0.85	102.4%	102.4%	100.0%
Output Class: Capital Purchases	2.80	1.44	1.44	51.5%	51.5%	100.0%
312101 Non-Residential Buildings	2.80	1.44	1.44	51.5%	51.5%	100.0%
Grand Total:	17.18	12.38	12.38	72.0%	72.0%	100.0%
Total Excluding Taxes and Arrears:	17.18	12.38	12.38	72.0%	72.0%	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	12.38	12.38	72.0%	72.0%	100.0%
<i>Recurrent Programmes</i>						
01 Administration	14.38	10.93	10.93	76.0%	76.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	1.44	1.44	51.5%	51.5%	100.0%
Total For Vote	17.18	12.38	12.38	72.0%	72.0%	100.0%

* Excluding Taxes and Arrears

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

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Outputs Funded

Output: 07 5151 Guild Services

Guild & Sports activities, Chaplaincy & Mullah's activities, Career Guidance & counselling to Gov't and Private students totalling to 20,950.

Practical skills Development programs (SKIDEP) to 3rd year students.

Carried out carrier guidance in secondary schools to create awareness of our programmes. Conducted Carrier guidance exhibitions at Campuses where a number of secondary schools within the area and beyond were represented. Carried out spiritual sermons for students. Continued with counselling of students for better life after school. •Responded to students' queries, addressed their issues where necessary. Participated in •University football league champions and MUBS won Uganda martyrs trophy. •Participated in beach soccer championship •Participated in the East African university games championship at Busitema University. •Obtained timely information concerning sports from the different sports bodies on sports matters. •Offered 8 places in Berlin Hall and 12 slots for tuition waiver to outstanding sports personalities. •Attended East African University meeting at Jomo Kinyata University. Through preaching good morals, MUBS have been calm free from strike. This has been achieved through conducting a joint Mullah/Chaplains forum meetings and constant preaching 1

Item

263104 Transfers to other govt. Units (Current)

Spent

168,753

Reasons for Variation in performance

Financial constraints especially on funding sports. Less interest in students to be counselled and attending religious sermons.

Total	168,753
<i>Wage Recurrent</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>0</i>
NTR	168,753

Output: 07 5152 Subscriptions to Research and International Organisations

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

		<i>Item</i>	<i>Spent</i>
Renewal of subscriptions and membership to local and international linkages, collaborations, journals, periodicals.	Subscribed to E-learning to benefit more students with online programmes. Shared digital resources for the schools benefit. Subscribed to SSL certificates and these were acquired. Collaborated with Drake in Exchange programme. Students and staff visited Drake for the programme. Collaborated with the ICT University where 5 (Five) of our staff have graduated with Masters in ICT. Other collaborations achieved include; CUUL- E-Resource sharing for Capacity building Uganda debt networkfor Reports and Journals World Bank- Journals Ministry of Finance- Government Reports UBOS- Reports and Journals Nkozi University- Library staff familiarization tours ULIA- Professional Development. Ministry of East African Affairs ☐Books, Reports and journals i.The Department of Leisure created a formal network with UNESCO Chair Professor Lorenzo for UNESCO World Heritage Sites on possibility of collaborating on E- Tourism. University was willing to furnish the department with materials for more tourism research. ii.Moi University- Kenya especially for Field Attachment iii.The Department of Leisure with Utali Hotel College- Kenya iv.The French & German Embassies. V.Nestle Pro-Gastronomic in Switzerland. Vi.Agence Universitaire de la Francophonie (The French Agency for French Teaching and Speaking Universities) vii.University of Gavle – Sweden with the Faculty of Marketing and Hospitality Management viii.University of Cape Town – South Africa ix.University of Rwanda – Rwanda.	262101 Contributions to International Organisations (Current)	36,613

Reasons for Variation in performance

Accreditation to organisation is sometimes delayed. Quality Journals and E-resources are expensive and subscribe to such is affected by financial constraints. Awareness and accessibility due to internet connectivity challenges.

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Total	36,613
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	0
NTR	36,613

Outputs Provided

Output: 07 5101 Teaching and Training

	<i>Item</i>	<i>Spent</i>
To admit, register, teach, examine studs: Govt 1240, Private 19710; Total 20,950. Purchase 5000 textbooks.	Graduated 3,861 on Bachelors and Masters Programmes. Continued with CEMAS implementation activities.	211103 Allowances 799,452
Provide for staff develop programs: Phd 50, masters 85, Bachelors 40, Diplomas 10. Wkshps 16	Registration of students for Sem II 15/16 AY is on-going on CEMAS.	221002 Workshops and Seminars 187,772
6 Conference, 16 workshops & Seminars	Teaching of eligible students for semester two 2015/16 is in progress on the different programmes of the School. Advertsed for Mrch-intake for Regional Campuses to offer quality education to all. On the school development policy, the following numbers have been sponsored; PhD- 58; Masters - 56; Professional - 7; Bachelors - 47; Diploma - 7 and Certificate 2. Four (4) workshops under leadership and Entrepreneurship were conducted at faculty level.	221003 Staff Training 479,745
5,000 textbooks & increase reference books by 20%	Internship placement for students is being done with lecturers sourcing organisations in need. Library books have been procured; 1500 from local and 2400 from international Authors. Over 50 Databases have been subscribed to for E-books/library.C	221007 Books, Periodicals & Newspapers 112,231
Conduct Industrial Training and Field attachment to 5,000 students.		224006 Agricultural Supplies 109,319
Issues academic prizes to the best students per programme; 10.		

Reasons for Variation in performance

Due to CEMAS Implementation, registration of students is slow affecting collection of revenues as expected. This is because CEMAS is an internet system where some students have no such facilities.

Total	1,688,519
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	660
NTR	1,687,859

Output: 07 5102 Research, Consultancy and Publications

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

		Item	Spent
Research at all faculties with a minimum of 120 research topics.	Carried out research activities on topical areas of business. Faculties carried out research seminars and workshops for quality research methods. 20 research proposals were approved; 10 Publications made in outstanding Journals. Presented and attended research conferences both local and international.	221003 Staff Training	90,184
Academic Research Seminars 8.			
Expected publications to be done: 15.			
Research Conferences to be attended: 20.			

Reasons for Variation in performance

Cash flow constraints hinders conducting more research and publications.

Total	90,184
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	0
<i>NTR</i>	90,184

Output: 07 5104 Students' Welfare

		Item	Spent
Students welfare to include Living Out Allowance (LOA's) to non resident Gov't sponsored students, feeding & accomodation to gov't sponsored students: 1240	Paid living-out allowances to 936 non-resident Government sponsored students. Provided meals to 1,213 to both non-resident and residents government sponsored and private students accomodated. Accommodated 277. Students in MUBS girls hostels on priority basis especially the disabled.	221010 Special Meals and Drinks 282103 Scholarships and related costs	616,309 848,101

Reasons for Variation in performance

Activities were done as per schedule.

Total	1,464,409
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	1,378,739
<i>NTR</i>	85,670

Output: 07 5105 Administration and Support Services

		Item	Spent
Provide for staff remunerations to 905 staff members	Paid salaries to 953 members of staff on time for the quarter as follows; Academic-449; Senior Admin-172 and Support-332.	211101 General Staff Salaries 211103 Allowances	24,843,968 339,043
Continue to facilitate & maintain the school operational activities at Faculties & Departments.	Maintained school operations by procuring and paying for goods and services on time. Facilitated the units with funds to run decentralised activities efficiently.	212101 Social Security Contributions 213001 Medical expenses (To employees) 221001 Advertising and Public Relations 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers	2,011,584 132,300 120,351 356,732 34,944

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Reasons for Variation in performance

Cash flow constraints affecting provision of services as scheduled. Increase in staff number is due to more staff absorbed to fill the gap of staff on study leave and those who left after the completion of their programmes. The replaced number is more than those who left because if a senior staff leaves, you need more than one junior staff to replace effectively.

221008 Computer supplies and Information Technology (IT)	71,092
221009 Welfare and Entertainment	351,181
221011 Printing, Stationery, Photocopying and Binding	86,718
221012 Small Office Equipment	213,345
221014 Bank Charges and other Bank related costs	42,101
221016 IFMS Recurrent costs	36,378
222001 Telecommunications	123,815
223002 Rates	15,000
223003 Rent – (Produced Assets) to private entities	344,105
223005 Electricity	337,861
223006 Water	234,536
224004 Cleaning and Sanitation	166,079
224005 Uniforms, Beddings and Protective Gear	20,132
227001 Travel inland	121,578
227002 Travel abroad	255,012
227004 Fuel, Lubricants and Oils	490,542
228001 Maintenance - Civil	188,175
228002 Maintenance - Vehicles	28,125
228003 Maintenance – Machinery, Equipment & Furniture	21,381
282101 Donations	14,810
Total	31,491,729
Wage Recurrent	8,568,874
Non Wage Recurrent	985,921
NTR	21,936,935

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Capital Purchases

Output: 07 5172 Government Buildings and Administrative Infrastructure

	Item	Spent
Asbestors roofs replacement.	312101 Non-Residential Buildings	1,442,000
Building maintenance of the infrastructure and compound maintenance at main campus, Bugolobi Annex and the Regional campus namely Arua, Jinja, Mbale and Mbarara.	Renovated lecture halls at both main and Regional Campuses for conducive teaching and learning. In advanced stages of completing the designs for the Faculty of Commerce, Bugobi Annex Renovation, Short-tower of the main library and Incubation and Entrepreneurship Centre.	

Reasons for Variation in performance

The long procurement process of such services and fluctuations in costs affected by the market players.

Total	1,442,000
GoU Development	1,442,000

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Vote Function: 0751 Delivery of Tertiary Education

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

<i>External Financing</i>	0
<i>NTR</i>	0

Output: 07 5176 Purchase of Office and ICT Equipment, including Software

Purchase of Office equipment, cabinets,teaching, software, anti virus, softwares computer & IT accessories, printers,LAN expansion, maintenance of internet, thin clients UPS.	Purchased 15 computers for students laboratories to the boost computer student ratio.	<i>Item</i> 231005 Machinery and equipment	<i>Spent</i> 220,505
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Reasons for Variation in performance

Long procurement process and changing market needs and Cashflow constraints.

Total	220,505
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	220,505

Output: 07 5177 Purchase of Specialised Machinery & Equipment

Purchase and maintenance of machinery for kitchen, Health care Centre, exam strong room machines,types writers, faculty photocopiers, Teaching aides and white boards.	Purchased 15 white board markers, 5 computers, Deep Freezer and received items ordered earlier.	<i>Item</i> 231005 Machinery and equipment	<i>Spent</i> 35,232
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Reasons for Variation in performance

Procurement process and workplan disparities and Cashflow constraints.

Total	35,232
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	35,232

Output: 07 5178 Purchase of Office and Residential Furniture and Fittings

Purchase of office furniture and fittings and for the New Library, Lecture Hall benches, chairs tables desk shelves computer tables, workstations.	Continued to receive goods and services as per awards offered.	<i>Item</i> 231006 Furniture and fittings (Depreciation)	<i>Spent</i> 147,754
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Reasons for Variation in performance

Procurement process and workplan disparities. Financial constraints and in some cases delays by user departments in giving realistic specifications.

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Vote Function: 0751 Delivery of Tertiary Education

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Total	147,754
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	147,754
GRAND TOTAL	36,785,697
<i>Wage Recurrent</i>	8,568,874
<i>Non Wage Recurrent</i>	2,365,320
<i>GoU Development</i>	1,442,000
<i>External Financing</i>	0
<i>NTR</i>	24,409,504

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QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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UShs Thousand

Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Outputs Funded

Output: 07 5151 Guild Services

	Item	Spent
Carry on with Chaplaincy & Mullah's activities, Career Guidance & counselling to Gov't and Private students	263104 Transfers to other govt. Units (Current)	31,547
Have Spiritual days for praying and thanksgiving		
Carry out practical skills Development programs (SKIDEP) to 3rd year students.		
	Carried out carrier guidance in secondary schools to create awareness of our programmes. Conducted Carrier guidance exhibitions at Campuses where a number of secondary schools within the area and beyond were represented. Carried out spiritual sermons for students. Continued with counselling of students for better life after school. Responded to students' queries, addressed their issues where necessary. Participated in University football league champions and MUBS won Uganda martyrs trophy. Participated in beach soccer championship. Participated in the East African university games championship at Busitema University. Obtained timely information concerning sports from the different sports bodies on sports matters. Offered 8 places in Berlin Hall and 12 slots for tuition waiver to outstanding sports personalities. Attended East African University meeting at Jomo Kinyata University. Through preaching good morals, MUBS have been calm free from strike. This has been achieved through conducting a joint Mullah/Chaplains forum meetings and constant preaching	

Reasons for Variation in performance

Financial constraints especially on funding sports. Less interest in students to be counselled and attending religious sermons.

Total	31,547
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	0
<i>NTR</i>	31,547

Output: 07 5152 Subscriptions to Research and International Organisations

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

		Item	Spent
To attend the activities organised by these linkages and collaborations and publish in the journals	Subscribed to E-learning to benefit more students with online programmes. Shared digital resources for the schools benefit. Subscribed to SSL certificates and these were acquired. Collaborated with Drake in Exchange programme. Students and staff visited Drake for the programme. Collaborated with the ICT University where 5 (Five) of our staff have graduated with Masters in ICT. Other collaborations achieved include; CUUL- E-Resource sharing for Capacity building Uganda debt networkfor Reports and Journals World Bank- Journals Ministry of Finance- Government Reports UBOS- Reports and Journals Nkozi University- Library staff familiarization tours ULIA- Professional Development. Ministry of East African Affairs □Books, Reports and journals i.The Department of Leisure created a formal network with UNESCO Chair Professor Lorenzo for UNESCO World Heritage Sites on possibility of collaborating on E- Tourism. University was willing to furnish the department with materials for more tourism research. ii.Moi University- Kenya especially for Field Attachment iii.The Department of Leisure with Utali Hotel College- Kenya iv.The French & German Embassies. V.Nestle Pro-Gastronomic in Switzerland. Vi.Agence Universitaire de la Francophonie (The French Agency for French Teaching and Speaking Universities) vii.University of Gavle – Sweden with the Faculty of Marketing and Hospitality Management viii.University of Cape Town – South Africa ix.University of Rwanda – Rwanda.	262101 Contributions to International Organisations (Current)	9,214

Reasons for Variation in performance

Accreditation to organisation is sometimes delayed. Quality Journals and E-resources are expensive and subscribe to such is affected by financial constraints. Awareness and accessibility due to internet connectivity challenges.

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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UShs Thousand

Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Total	9,214
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	0
NTR	9,214

Outputs Provided

Output: 07 5101 Teaching and Training

		<i>Item</i>	<i>Spent</i>
To register and teach students for semester two course units	Graduated 3,861 on Bachelors and Masters Programmes. Continued with CEMAS implementation activities.	211103 Allowances	367,431
To offer quality services through staff development plan	Registration of students for Sem II 15/16 AY is on-going on CEMAS.	221002 Workshops and Seminars	11,637
To purchase text books to increase access to education.	Teaching of eligible students for semester two 2015/16 is in progress on the different programmes of the School. Advertised for Mrch-intake for Regional Campuses to offer quality education to all. On the school development policy, the following numbers have been sponsored; PhD- 58; Masters - 56; Professional - 7; Bachelors - 47; Diploma - 7 and Certificate 2. Four (4) workshops under leadership and Entrepreneurship were conducted at faculty level.	221003 Staff Training	141,070
To conduct workshops that create awareness to students	Internship placement for students is being done with lecturers sourcing organisations in need. Library books have been procured; 1500 from local and 2400 from international Authors. Over 50 Databases have been subscribed to for E-books/library.C	221007 Books, Periodicals & Newspapers	100,719
		224006 Agricultural Supplies	46,000

Reasons for Variation in performance

Due to CEMAS Implementation, registration of students is slow affecting collection of revenues as expected. This is because CEMAS is an internet system where some students have no such facilities.

Total	666,857
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	220
NTR	666,637

Output: 07 5102 Research, Consultancy and Publications

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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UShs Thousand

Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

		Item	Spent
To approve research proposals at faculty levels, hold research seminars and publish in journals and articles	Carried out research activities on topical areas of business. Faculties carried out research seminars and workshops for quality research methods. 20 research proposals were approved; 10 Publications made in outstanding Journals. Presented and attended research conferences both local and international.	221003 Staff Training	19,063

Reasons for Variation in performance

Cash flow constraints hinders conducting more research and publications.

Total	19,063
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	0
<i>NTR</i>	19,063

Output: 07 5104 Students' Welfare

		Item	Spent
Students welfare to include Living-Out-Allowances (LOA) to non-resident Government sponsored students, feeding accommodated students	Paid living-out allowances to 936 non-resident Government sponsored students. Provided meals to 1,213 to both non-resident and residents government sponsored and private students accommodated. Accommodated 277. Students in MUBS girls hostels on priority basis especially the disabled.	221010 Special Meals and Drinks 282103 Scholarships and related costs	186,008 414,041

Reasons for Variation in performance

Activities were done as per schedule.

Total	600,049
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	600,049
<i>NTR</i>	0

Output: 07 5105 Administration and Support Services

		Item	Spent
Motivate staff by providing for staff remunerations;	Paid salaries to 953 members of staff on time for the quarter as follows; Academic-449; Senior Admin-172 and Support-332.	211101 General Staff Salaries	9,940,457
Continue to facilitate & maintain the school operational activities at Faculties & Departments.	Maintained school operations by procuring and paying for goods and services on time. Facilitated the units with funds to run decentralised activities efficiently.	211103 Allowances 212101 Social Security Contributions 213001 Medical expenses (To employees) 221001 Advertising and Public Relations 221006 Commissions and related charges 221007 Books, Periodicals & Newspapers	89,212 708,417 100,393 44,956 24,744 8,279

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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UShs Thousand

Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Reasons for Variation in performance

Cash flow constraints affecting provision of services as scheduled. Increase in staff number is due to more staff absorbed to fill the gap of staff on study leave and those who left after the completion of their programmes. The replaced number is more than those who left because if a senior staff leaves, you need more than one junior staff to replace effectively.

221008 Computer supplies and Information Technology (IT)	41,549
221009 Welfare and Entertainment	201,974
221011 Printing, Stationery, Photocopying and Binding	4,596
221012 Small Office Equipment	25,951
221014 Bank Charges and other Bank related costs	11,650
221016 IFMS Recurrent costs	13,372
222001 Telecommunications	28,180
223002 Rates	5,000
223003 Rent – (Produced Assets) to private entities	175,968
223005 Electricity	137,412
223006 Water	94,019
224004 Cleaning and Sanitation	60,443
224005 Uniforms, Beddings and Protective Gear	16,335
227001 Travel inland	26,630
227002 Travel abroad	10,418
227004 Fuel, Lubricants and Oils	196,591
228001 Maintenance - Civil	91,828
228002 Maintenance - Vehicles	9,960
228003 Maintenance – Machinery, Equipment & Furniture	6,075
282101 Donations	10,380
Total	12,084,791
Wage Recurrent	2,856,291
Non Wage Recurrent	339,128
NTR	8,889,371

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Capital Purchases

Output: 07 5172 Government Buildings and Administrative Infrastructure

Building maintenance of the infrastructure and compound maintenance at main campus,

Renovation and upgrading of infrastructure development at Regional Campuses

The construction of the Faculty of Computing and Management Science building is almost complete with contractors performing as scheduled. Renovated lecture halls at both main and Regional Campuses for conducive teaching and learning. In advanced stages of completing the designs for the Faculty of Commerce, Bugobi Annex Renovation, Short-tower of the main library and Incubation and Entrepreneurship Centre.

Item	Spent
312101 Non-Residential Buildings	700,000

Reasons for Variation in performance

The long procurement process of such services and fluctuations in costs affected by the market players.

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

Vote Function: 0751 Delivery of Tertiary Education

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Total	700,000
<i>GoU Development</i>	700,000
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 07 5176 Purchase of Office and ICT Equipment, including Software

	<i>Item</i>	<i>Spent</i>
Purchase of office equipment, cabinets, printers software, anti virus software, computers & It accessories, LAN expansion, maintenance of internet, thin clients, UPS	Purchased 15 computers for students laboratories to the boost computer student ratio. 231005 Machinery and equipment	80,755

Reasons for Variation in performance

Long procurement process and changing market needs and Cashflow constraints.

Total	80,755
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	80,755

Output: 07 5177 Purchase of Specialised Machinery & Equipment

	<i>Item</i>	<i>Spent</i>
Purchase and maintenance of machinery for kitchen, health care centre, exams strong room machines, types writers, faculty photocopiers, teaching aides and white boards.	Purchased 15 white board markers, 5 computers, Deep Freezer and received items ordered earlier. 231005 Machinery and equipment	11,807

Reasons for Variation in performance

Procurement process and workplan disparities and Cashflow constraints.

Total	11,807
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	11,807

Output: 07 5178 Purchase of Office and Residential Furniture and Fittings

	<i>Item</i>	<i>Spent</i>
Purchase of office furniture and fittings for the new library, lecture hall benches, chairs, tables, desks, shelves, computer tables, workstations, etc	Continued to receive contracted goods and services as per awards offered. 231006 Furniture and fittings (Depreciation)	60,840

Reasons for Variation in performance

Procurement process and workplan disparities. Financial constraints and in

Vote: 138 Makerere University Business School

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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UShs Thousand

Vote Function: 0751 Delivery of Tertiary Education

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

some cases delays by user departments in giving realistic specifications.

Total	60,840
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>60,840</i>
GRAND TOTAL	14,264,923
<i>Wage Recurrent</i>	<i>2,856,291</i>
<i>Non Wage Recurrent</i>	<i>939,397</i>
<i>GoU Development</i>	<i>700,000</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>9,769,234</i>

Vote: 138 Makerere University Business School

QUARTER 4: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>UShs Thousand</i>	
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Outputs Funded

Output: 07 5151 Guild Services

Carry on with Chaplaincy & Mullah's activities, Career Guidance & counselling to Gov't and Private students

Total 0 55,794 55,794

Have Spiritual days for praying and thanksgiving

Wage Recurrent 0 0 0

Carry out practical skills Development programs (SKIDEP) to 3rd year students.

Non Wage Recurrent 0 0 0

NTR 0 55,794 55,794

Output: 07 5152 Subscriptions to Research and International Organisations

To attend the activities organised by these linkages and collaborations and publish in the journals

Total 0 60,887 60,887

Wage Recurrent 0 0 0

Non Wage Recurrent 0 0 0

NTR 0 60,887 60,887

Outputs Provided

Output: 07 5101 Teaching and Training

To continue teaching and examining students for semester two 2015/2016

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
221007 Books, Periodicals & Newspapers	0	77,993	77,993

To offer quality services through staff development plan

Total 0 720,157 720,157

To purchase text books to increase access to education.

Wage Recurrent 0 0 0

To conduct workshops that create awareness to students

Non Wage Recurrent 0 220 220

NTR 0 719,937 719,937

Output: 07 5104 Students' Welfare

Feeding and carrying on activities of looking after accomodated students

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
221010 Special Meals and Drinks	0	195,576	195,576

Total 0 195,576 195,576

Wage Recurrent 0 0 0

Non Wage Recurrent 0 109,926 109,926

NTR 0 85,650 85,650

Vote: 138 Makerere University Business School

QUARTER 4: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	UShs Thousand
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Vote Function: 0751 Delivery of Tertiary Education

Recurrent Programmes

Programme 01 Administration

Output: 07 5105 Administration and Support Services

Item	Balance b/f	New Funds	Total	
Motivate staff by providing for staff remunerations;	211101 General Staff Salaries	0	8,281,558	8,281,558
	212101 Social Security Contributions	0	1,160,014	1,160,014
	221014 Bank Charges and other Bank related costs	0	9,899	9,899
Continue to facilitate & maintain the school operational activities at Faculties & Departments.	222001 Telecommunications	0	251,185	251,185
	223002 Rates	0	5,000	5,000
	223005 Electricity	0	63,036	63,036
	223006 Water	0	65,464	65,464
	Total	-39,987	11,099,407	11,059,421
	<i>Wage Recurrent</i>	0	2,856,291	2,856,291
	<i>Non Wage Recurrent</i>	0	482,095	482,095
	<i>NTR</i>	-39,987	7,761,022	7,721,035

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Capital Purchases

Output: 07 5172 Government Buildings and Administrative Infrastructure

Item	Balance b/f	New Funds	Total	
Building maintenance of the infrastructure and compound maintenance at main campus,	312101 Non-Residential Buildings	0	1,358,000	1,358,000
	Total	0	1,358,000	1,358,000
Renovation and upgrading of infrastructure development at Regional Campuses	<i>GoU Development</i>	0	1,358,000	1,358,000
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0

Output: 07 5176 Purchase of Office and ICT Equipment, including Software

Purchase of office equipment, cabinets, printers software, anti virus software, computers & It accessories, LAN expansion, maintenance of internet, thin clients, UPS	Total	0	90,587	90,587
	<i>GoU Development</i>	0	0	0
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	90,587	90,587

Output: 07 5177 Purchase of Specialised Machinery & Equipment

Purchase and maintenance of machinery for kitchen, health care centre, exams strong room machines, types writers, faculty photocopiers, teaching aides and white boards.	Total	0	19,615	19,615
	<i>GoU Development</i>	0	0	0
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	19,615	19,615

Vote: 138 Makerere University Business School

QUARTER 4: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>UShs Thousand</i>	
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Vote Function: 0751 Delivery of Tertiary Education

Development Projects

Project 0896 Support to MUBS Infrastructural Dev't

Output: 07 5178 Purchase of Office and Residential Furniture and Fittings

Purchase of office furniture and fittings for the new library, lecture hall benches, chairs, tables, desks, shelves, computer tables, workstations, etc

Total	0	65,186	65,186
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>65,186</i>	<i>65,186</i>
GRAND TOTAL	-39,987	13,665,210	15,715,755
<i>Wage Recurrent</i>	<i>0</i>	<i>2,856,291</i>	<i>2,856,291</i>
<i>Non Wage Recurrent</i>	<i>0</i>	<i>592,241</i>	<i>592,241</i>
<i>GoU Development</i>	<i>0</i>	<i>1,358,000</i>	<i>2,856,291</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>592,241</i>
<i>NTR</i>	<i>-39,987</i>	<i>8,858,678</i>	<i>8,818,691</i>

Vote: 138 Makerere University Business School

Checklist for OBT Submissions made during QUARTER 4

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

Output Information

Vote Function, Project and Program	Q3 Report	Q4 Workplan
0751 Delivery of Tertiary Education		
○ Recurrent Programmes		
- 01 Administration	Data In	Data In
○ Development Projects		
- 0896 Support to MUBS Infrastructural Dev't	Data In	Data In

Donor Releases and Expenditure

NTR Releases and Expenditure

Vote Function, Project and Program	Q3 Report	Q4 Workplan
0751 Delivery of Tertiary Education		
○ Recurrent Programmes		
- 01 Administration	Data In	Data In
○ Development Projects		
- 0896 Support to MUBS Infrastructural Dev't	Data In	Data In

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
0751 Delivery of Tertiary Education	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

	Narrative
Narrative	Data In