

Vote: 137 Mbarara University

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	17.345	0.000	4.336	4.336	25.0%	25.0%	100.0%
Recurrent Non Wage	3.307	0.000	0.822	0.788	24.9%	23.8%	95.9%
Development GoU	3.799	0.000	0.760	0.198	20.0%	5.2%	26.1%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	24.450	0.000	5.918	5.323	24.2%	21.8%	89.9%
Total GoU+Donor (MTEF)	24.450	N/A	5.918	5.323	24.2%	21.8%	89.9%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.087	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget	24.537	0.000	5.918	5.323	24.1%	21.7%	89.9%
(iii) Non Tax Revenue	8.877	N/A	1.548	1.271	17.4%	14.3%	82.1%
Grand Total	33.414	0.000	7.466	6.594	22.3%	19.7%	88.3%
Excluding Taxes, Arrears	33.327	0.000	7.466	6.594	22.4%	19.8%	88.3%

* 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	33.33	7.47	6.59	22.4%	19.8%	88.3%
Total For Vote	33.33	7.47	6.59	22.4%	19.8%	88.3%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Transition from manual to computerised system faced challenges that slowed implementation of some budget items.

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

(i) Major unspent balances
Programs , Projects and Items
0.56 Bn Shs Programme/Project: 0368 Development
Reason: Variance is due to ongoing procurement processes for the Vehicle for Vice Chancellor and Lifts & Generator for FAST at Kihumuro.

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(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>	1,142 new students enrolled and registered. 30 weeks of lectures & practicals and 4 weeks of examinations conducted. 10 weeks of Recess Term for 41 Nursing and 35 Medical Laboratory completion students. Procure teaching materials (Computers supplies, Chemicals, Apparatus, and Text books) for 3,669 students. Conduct 1 Study Trip for each of the following programmes: Nursing, Pharmacy, Medical Laboratory Science & Business Administration. Pay Faculty Allowance for 520 GoU Science based students. Graduation for 792 students conducted. 8 Quality Assurance and Curriculum Review meetings/workshops held.	Enrolled and register 1,184 (200 Government and 984 private) new students. Conducted 7 weeks of lectures & practicals. Procured teaching materials (Computers supplies, Chemicals, Apparatus, and Text books) for 3,592 students. Held 2 Curriculum Review meetings/workshops. Timely payment of salaries for 323 staff.	The under performance is mainly due to low collections of NTR. The underperformance is wage is due to on-going recruitment process.
<i>Performance Indicators:</i>			
Students enrolment	3,669	3592	
No. of students graduating	792	0	
Pass rates (all courses)	96.5	96.5	
<i>Output Cost:</i>	UShs Bn: 18.147	UShs Bn: 4.075	% Budget Spent: 22.5%
Output: 075103	Outreach		
<i>Description of Performance:</i>	8 weeks of Leadership and Community placement for 65 Medical students, 40 Nursing, 40 Pharmacy & 40 Medical Lab. Science, 8 weeks of School Practice for 210 Science Education Students, 8 weeks of Industrial Training for 173 Computer Science, Computer Engineering and Information Technology Students, 201 Business Administration, and 65 Science Laboratory Technology Students	No planned outputs	No planned outputs.

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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
	conducted. Participate in the Annual exhibitions for Uganda National Council for Higher Education and Uganda National Council for Science and Technology.		
<i>Output Cost:</i>	US\$ Bn: 0.546	US\$ Bn: 0.000	% Budget Spent: 0.0%
Output: 075104	Students' Welfare		
<i>Description of Performance:</i>	242 GoU students fed and accommodated and Living out allowance for 422 GoU students paid. Provide health care and recreation (sports and games) facilities for 3,669 students.	Fed and accommodated 246 GoU students and paid living out allowance for 422 GoU students. Provided health care and recreation (sports and games) facilities for 3,592 students.	Some bills for food stuffs are yet to be paid.
<i>Performance Indicators:</i>			
No. of students accommodated	664	668	
<i>Output Cost:</i>	US\$ Bn: 0.878	US\$ Bn: 0.333	% Budget Spent: 38.0%
Vote Function Cost	US\$ Bn: 33.327	US\$ Bn: 6.594	% Budget Spent: 19.8%
Cost of Vote Services:	US\$ Bn: 33.327	US\$ Bn: 6.594	% Budget Spent: 19.8%

* Excluding Taxes and Arrears

increasing depreciation of the shilling against the dollar affected the purchase of required quantities of goods and services

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 137 Mbarara University		
Vote Function: 07 51 Delivery of Tertiary Education		
Continue with infrastructure development mainly at Kihumuro campus by completing the Faculty of Applied Sciences and Technology and embarking on new projects like ICS & VC's residence	completion works are on going at stage of procuring lifts.	no major variance
MUST will continue to lobby government for additional wage to improve staffing levels to atleast 50% as well enhancing staff salaries to improve motivation and retention	Recruitment process for some critical staff is on going to improve staffing levels.	Funds for recruitment still being lobbied for.
Vote: 137 Mbarara University		
Vote Function: 07 51 Delivery of Tertiary Education		
Continue to enforce Accreditation of University programmes by NCHE. Emphasise procurement planning and adherence to plans and Quality Assurance.	MUST continues to enforce programmes accreditation by NCHE and adherence to procurement plans.	Response by NCHE is slow

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.

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Table V3.1: GoU Releases and Expenditure by Output*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:0751 Delivery of Tertiary Education	24.45	5.92	5.32	24.2%	21.8%	89.9%
<i>Class: Outputs Provided</i>	20.56	5.14	5.10	25.0%	24.8%	99.3%
075101 Teaching and Training	14.29	3.55	3.51	24.8%	24.6%	98.9%
075102 Research, Consultancy and Publications	0.07	0.02	0.01	25.0%	17.3%	69.3%
075103 Outreach	0.08	0.00	0.00	0.0%	0.0%	N/A
075104 Students' Welfare	0.36	0.14	0.13	39.2%	36.4%	92.9%
075105 Administration and Support Services	5.75	1.43	1.45	24.8%	25.2%	101.6%
<i>Class: Outputs Funded</i>	0.09	0.02	0.02	24.5%	24.5%	100.0%
075151 Guild Services	0.06	0.01	0.01	23.3%	23.3%	100.0%
075152 Subscriptions to Research and International Organisations	0.03	0.01	0.01	26.8%	26.8%	100.0%
<i>Class: Capital Purchases</i>	3.80	0.76	0.20	20.0%	5.2%	26.1%
075172 Government Buildings and Administrative Infrastructure	3.10	0.35	0.17	11.2%	5.6%	50.1%
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.35	0.35	0.00	100.0%	0.0%	0.0%
075176 Purchase of Office and ICT Equipment, including Software	0.10	0.02	0.00	20.0%	0.0%	0.0%
075177 Purchase of Specialised Machinery & Equipment	0.20	0.03	0.02	15.1%	10.1%	67.2%
075178 Purchase of Office and Residential Furniture and Fittings	0.05	0.01	0.00	25.0%	8.6%	34.2%
Total For Vote	24.45	5.92	5.32	24.2%	21.8%	89.9%

* Excluding Taxes and Arrears

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

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	20.56	5.14	5.10	25.0%	24.8%	99.3%
211101 General Staff Salaries	16.20	4.05	4.05	25.0%	25.0%	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.15	0.29	0.29	25.0%	25.0%	100.0%
211103 Allowances	0.12	0.02	0.02	20.8%	13.2%	63.3%
212101 Social Security Contributions	1.12	0.28	0.28	25.0%	25.0%	100.0%
213001 Medical expenses (To employees)	0.01	0.00	0.00	25.0%	13.3%	53.2%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	25.0%	0.0%	0.0%
213003 Retrenchment costs	0.01	0.00	0.00	25.0%	0.0%	0.0%
221001 Advertising and Public Relations	0.03	0.01	0.01	25.0%	25.0%	100.0%
221002 Workshops and Seminars	0.03	0.01	0.01	21.7%	19.9%	91.9%
221003 Staff Training	0.04	0.01	0.01	22.7%	22.7%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	25.0%	0.0%	0.0%
221005 Hire of Venue (chairs, projector, etc)	0.00	0.00	0.00	25.0%	0.0%	0.0%
221006 Commissions and related charges	0.06	0.02	0.02	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.12	0.02	0.02	19.3%	19.3%	99.8%
221008 Computer supplies and Information Technology (IT)	0.04	0.00	0.00	11.9%	9.4%	78.9%
221009 Welfare and Entertainment	0.04	0.01	0.01	25.0%	20.5%	82.0%
221010 Special Meals and Drinks	0.17	0.04	0.04	20.6%	20.6%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.02	0.01	23.7%	17.4%	73.3%
221012 Small Office Equipment	0.01	0.00	0.00	25.0%	14.6%	58.4%
221014 Bank Charges and other Bank related costs	0.01	0.00	0.00	25.0%	25.0%	100.0%
222001 Telecommunications	0.03	0.01	0.01	18.6%	18.4%	99.0%
222002 Postage and Courier	0.01	0.00	0.00	25.0%	17.3%	69.3%
222003 Information and communications technology (ICT)	0.10	0.02	0.05	24.0%	51.5%	214.9%
223001 Property Expenses	0.08	0.02	0.02	23.8%	23.8%	100.0%
223002 Rates	0.00	0.00	0.00	25.0%	0.0%	0.0%
223003 Rent – (Produced Assets) to private entities	0.04	0.01	0.01	12.8%	12.8%	100.0%
223004 Guard and Security services	0.01	0.00	0.00	25.0%	25.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
223005 Electricity	0.08	0.02	0.03	25.0%	33.2%	132.6%
223006 Water	0.05	0.01	0.01	25.0%	20.8%	83.3%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.01	0.00	0.00	25.0%	20.9%	83.5%
224001 Medical and Agricultural supplies	0.10	0.02	0.02	20.9%	15.7%	74.9%
224004 Cleaning and Sanitation	0.03	0.01	0.01	25.0%	22.5%	90.1%
224005 Uniforms, Beddings and Protective Gear	0.01	0.00	0.00	25.0%	25.0%	100.0%
225001 Consultancy Services- Short term	0.01	0.00	0.00	0.0%	0.0%	N/A
226001 Insurances	0.02	0.01	0.01	25.0%	25.0%	100.0%
227001 Travel inland	0.08	0.01	0.01	15.4%	16.9%	109.8%
227002 Travel abroad	0.06	0.01	0.02	25.0%	31.7%	126.7%
227004 Fuel, Lubricants and Oils	0.07	0.02	0.01	24.6%	20.1%	81.7%
228001 Maintenance - Civil	0.04	0.01	0.01	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	0.08	0.02	0.02	25.0%	25.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.03	0.01	0.00	21.8%	11.3%	51.6%
282101 Donations	0.00	0.00	0.00	25.0%	25.0%	100.0%
282103 Scholarships and related costs	0.37	0.14	0.11	37.8%	30.2%	79.8%
Output Class: Outputs Funded	0.09	0.02	0.02	24.5%	24.5%	100.0%
262101 Contributions to International Organisations (Curre	0.00	0.01	0.01	N/A	N/A	100.0%
264101 Contributions to Autonomous Institutions	0.09	0.01	0.01	15.6%	15.6%	100.0%
Output Class: Capital Purchases	3.89	0.76	0.20	19.6%	5.1%	26.1%
312101 Non-Residential Buildings	2.70	0.35	0.17	12.9%	6.4%	50.1%
312102 Residential Buildings	0.40	0.00	0.00	0.0%	0.0%	N/A
312201 Transport Equipment	0.35	0.35	0.00	100.0%	0.0%	0.0%
312202 Machinery and Equipment	0.30	0.05	0.02	16.7%	6.8%	40.6%
312203 Furniture & Fixtures	0.05	0.01	0.00	25.0%	8.6%	34.2%
312204 Taxes on Machinery, Furniture & Vehicles	0.09	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	24.54	5.92	5.32	24.1%	21.7%	89.9%
Total Excluding Taxes and Arrears:	24.45	5.92	5.32	24.2%	21.8%	89.9%

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
VF:0751 Delivery of Tertiary Education	24.45	5.92	5.32	24.2%	21.8%	89.9%
<i>Recurrent Programmes</i>						
01 Headquarters	20.65	5.16	5.12	25.0%	24.8%	99.3%
<i>Development Projects</i>						
0368 Development	3.80	0.76	0.20	20.0%	5.2%	26.1%
Total For Vote	24.45	5.92	5.32	24.2%	21.8%	89.9%

* Excluding Taxes and Arrears

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