

# Vote: 137 Mbarara University

## QUARTER 4: Highlights of Vote Performance

### V1: 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	17.345	17.345	17.345	17.345	100.0%	100.0%	100.0%
Recurrent Non Wage	3.307	3.307	3.308	3.285	100.0%	99.3%	99.3%
Development GoU	3.799	3.886	3.799	3.598	100.0%	94.7%	94.7%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>	<b>24.450</b>	<b>24.537</b>	<b>24.451</b>	<b>24.227</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>24.450</b>	<b>N/A</b>	<b>24.451</b>	<b>24.227</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.014	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.087	N/A	0.087	0.080	100.0%	92.0%	92.0%
<b>Total Budget</b>	<b>24.537</b>	<b>24.537</b>	<b>24.538</b>	<b>24.322</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
(iii) Non Tax Revenue	8.877	N/A	6.899	6.677	77.7%	75.2%	96.8%
<b>Grand Total</b>	<b>33.414</b>	<b>24.537</b>	<b>31.437</b>	<b>30.999</b>	<b>94.1%</b>	<b>92.8%</b>	<b>98.6%</b>
Excluding Taxes, Arrears	33.327	24.537	31.350	30.904	94.1%	92.7%	98.6%

\* 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	33.33	31.35	30.90	94.1%	92.7%	98.6%
<b>Total For Vote</b>	<b>33.33</b>	<b>31.35</b>	<b>30.90</b>	<b>94.1%</b>	<b>92.7%</b>	<b>98.6%</b>

\* Excluding Taxes and Arrears

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

The major challenge in budget execution was the delayed release of capital development funds from GoU, which resulted in delayed award of contracts and failure to realise planned outputs. Coupled with CEMAS operationalisation challenges.

**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

### V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

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## QUARTER 4: Highlights of Vote 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>	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.	Conducted 30 weeks of lectures & practicals and 4 weeks of examinations. Procured teaching materials (Computers supplies, Chemicals, Apparatus, and Text books) for 3,592 students. Conducted 1 Study Trip for each of the following programmes: Nursing, Pharmacy, Medical Laboratory Science & Business Administration. Conducted Graduation for 921 students. Held 6 Quality Assurance and Curriculum Review meetings/workshops. Paid Faculty Allowance for 548 GoU Science based students. Timely payment of salaries for 323 staff.	The variation is due underperformance of NTR wage following delayed recruitment of new staff.
<i>Performance Indicators:</i>			
Students enrolment	3,669	3592	
No. of students graduating	792	921	
Pass rates (all courses)	96.5	96	
<i>Output Cost:</i>	US\$ Bn: 18.147	US\$ Bn: 16.587	% Budget Spent: 91.4%
<b>Output: 075103</b>	<b>Outreach</b>		
<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 conducted. Participate in the Annual exhibitions for Uganda National Council for Higher Education and Uganda National Council for Science and Technology.	Conducted survey for Leadership & Community placement, School practice and Industrial Training. Conducted Community Twining for IITR and Domiciliary for Nursing Students. Conducted 10 weeks of Leadership and Community placement for 70 Medical students, 32 Nursing, 42 Pharmacy, 98 Medical Lab. Science, 6 Physiotherapy & 18 Pharmaceutical Science. 8 weeks of School Practice for 277 Science Education Students, 8 weeks of Industrial Training for 73 Science Laboratory and 36 Computer Science, 70 Computer Engineering and 86 Information Technology Students, 167 Business Administration, and 126 Bachelor of Accounting Students.	No major variance however the university secured some support from AfDB-HEST project for Community Leadership.
<i>Output Cost:</i>	US\$ Bn: 0.546	US\$ Bn: 0.527	% Budget Spent: 96.6%
<b>Output: 075104</b>	<b>Students' Welfare</b>		

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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
<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.	No major variance
<i>Performance Indicators:</i>			
No. of students accomodated	664	668	
<i>Output Cost:</i>	UShs Bn: 0.878	UShs Bn: 0.899	% Budget Spent: 102.4%
<b>Vote Function Cost</b>	<b>UShs Bn: 33.327</b>	<b>UShs Bn: 30.904</b>	<b>% Budget Spent: 92.7%</b>
<b>Cost of Vote Services:</b>	<b>UShs Bn: 33.327</b>	<b>UShs Bn: 30.904</b>	<b>% Budget Spent: 92.7%</b>

\* Excluding Taxes and Arrears

The major challenge in compiling reports is the operationalisation of the CEMAS system.

**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	<b>Continued with infrastructure development mainly at Kihumuro campus to completing the Faculty of Applied Sciences and Technology and embarking on new projects like ICS &amp; VC's residence</b>	The variations are due to late award of contracts as a result of delayed capital development release. The construction of the Vice Chancellor's Residence and Construction works of Institute of Computer Science at Kihumuro to be rolled over to FY 2016/17.
MUST will continue to lobby government for additional wage to improve staffing levels to atleast 50% as well enhancing staff salaries to inmprove motivation and retention	<b>MUST continued to lobby government for additional wage to improve staffing levels to atleast 50% as well enhancing staff salaries to inmprove motivation and retention. However the university continued to hire part time and honorary Lecturers to handle some of the teaching load.</b>	Although MUST continued to lobby government for additional wage to improve staffing levels to atleast 50% there was no additional funding for recruitment.
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 endherence to plans and Quality Assurance.	<b>MUST continued to enforce Accreditation of University programmes by NCHE. Emphasised procurement planning and adherence to plans and Quality Assurance.</b>	MUST experience some delays in enforcement of Accreditation of University programmes by NCHE.

## 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>24.45</b>	<b>24.45</b>	<b>24.23</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
<i>Class: Outputs Provided</i>	20.56	20.56	20.54	100.0%	99.9%	99.9%
075101 Teaching and Training	14.29	14.29	14.28	100.0%	99.9%	99.9%
075102 Research, Consultancy and Publications	0.07	0.08	0.07	100.0%	99.9%	99.9%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
075103 Outreach	0.08	0.08	<b>0.08</b>	100.0%	100.0%	100.0%
075104 Students' Welfare	0.36	0.36	<b>0.36</b>	100.0%	99.6%	99.6%
075105 Administration and Support Services	5.75	5.75	<b>5.75</b>	100.0%	99.9%	99.9%
<i>Class: Outputs Funded</i>	<i>0.09</i>	<i>0.09</i>	<i>0.09</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
075151 Guild Services	0.06	0.06	<b>0.06</b>	100.0%	100.0%	100.0%
075152 Subscriptions to Research and International Organisations	0.03	0.03	<b>0.03</b>	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	<i>3.80</i>	<i>3.80</i>	<i>3.60</i>	<i>100.0%</i>	<i>94.7%</i>	<i>94.7%</i>
075172 Government Buildings and Administrative Infrastructure	3.10	3.10	<b>2.94</b>	100.0%	95.0%	95.0%
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.35	0.35	<b>0.32</b>	100.0%	91.6%	91.6%
075176 Purchase of Office and ICT Equipment, including Software	0.10	0.10	<b>0.09</b>	100.0%	88.9%	88.9%
075177 Purchase of Specialised Machinery & Equipment	0.20	0.20	<b>0.20</b>	100.0%	97.4%	97.4%
075178 Purchase of Office and Residential Furniture and Fittings	0.05	0.05	<b>0.05</b>	100.0%	98.2%	98.2%
<b>Total For Vote</b>	<b>24.45</b>	<b>24.45</b>	<b>24.23</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>

\* Excluding Taxes and Arrears

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

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expend-iture	% Budget Released	% Budget Spent	%Releases Spent
<b>Output Class: Outputs Provided</b>	<b>20.56</b>	<b>20.56</b>	<b>20.54</b>	<b>100.0%</b>	<b>99.9%</b>	<b>99.9%</b>
211101 General Staff Salaries	16.20	16.20	<b>16.20</b>	100.0%	100.0%	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.15	1.15	<b>1.15</b>	100.0%	100.0%	100.0%
211103 Allowances	0.12	0.12	<b>0.12</b>	100.0%	100.0%	100.0%
212101 Social Security Contributions	1.12	1.12	<b>1.12</b>	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.01	0.01	<b>0.01</b>	100.0%	87.1%	87.1%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	<b>0.01</b>	100.0%	63.0%	63.0%
213003 Retrenchment costs	0.01	0.01	<b>0.00</b>	100.0%	53.9%	53.9%
221001 Advertising and Public Relations	0.03	0.03	<b>0.03</b>	100.0%	99.6%	99.6%
221002 Workshops and Seminars	0.03	0.03	<b>0.03</b>	100.0%	99.6%	99.6%
221003 Staff Training	0.04	0.04	<b>0.04</b>	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.01	0.01	<b>0.01</b>	100.0%	100.0%	100.0%
221005 Hire of Venue (chairs, projector, etc)	0.00	0.00	<b>0.00</b>	100.0%	50.0%	50.0%
221006 Commissions and related charges	0.06	0.07	<b>0.07</b>	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.12	0.12	<b>0.12</b>	100.0%	95.8%	95.8%
221008 Computer supplies and Information Technology (IT)	0.04	0.04	<b>0.04</b>	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.04	0.04	<b>0.04</b>	100.0%	99.6%	99.6%
221010 Special Meals and Drinks	0.17	0.17	<b>0.17</b>	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.08	<b>0.08</b>	100.0%	99.2%	99.2%
221012 Small Office Equipment	0.01	0.01	<b>0.01</b>	100.0%	95.2%	95.2%
221014 Bank Charges and other Bank related costs	0.01	0.01	<b>0.01</b>	100.0%	99.6%	99.6%
222001 Telecommunications	0.03	0.03	<b>0.03</b>	100.0%	100.0%	100.0%
222002 Postage and Courier	0.01	0.01	<b>0.01</b>	100.0%	93.1%	93.1%
222003 Information and communications technology (ICT)	0.10	0.10	<b>0.10</b>	100.0%	100.0%	100.0%
223001 Property Expenses	0.08	0.08	<b>0.08</b>	100.0%	100.0%	100.0%
223002 Rates	0.00	0.00	<b>0.00</b>	100.0%	25.0%	25.0%
223003 Rent – (Produced Assets) to private entities	0.04	0.04	<b>0.04</b>	102.4%	102.4%	100.0%
223004 Guard and Security services	0.01	0.01	<b>0.00</b>	100.0%	99.0%	99.0%
223005 Electricity	0.08	0.08	<b>0.08</b>	100.0%	100.0%	100.0%
223006 Water	0.05	0.05	<b>0.05</b>	100.0%	99.4%	99.4%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.01	0.01	<b>0.01</b>	100.0%	98.5%	98.5%
224001 Medical and Agricultural supplies	0.10	0.10	<b>0.10</b>	100.0%	99.9%	99.9%
224004 Cleaning and Sanitation	0.03	0.03	<b>0.03</b>	100.0%	94.3%	94.3%
224005 Uniforms, Beddings and Protective Gear	0.01	0.01	<b>0.01</b>	100.0%	98.0%	98.0%
225001 Consultancy Services- Short term	0.01	0.01	<b>0.01</b>	100.0%	100.0%	100.0%
226001 Insurances	0.02	0.02	<b>0.02</b>	100.0%	100.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
227001 Travel inland	0.08	0.08	0.08	100.0%	100.0%	100.0%
227002 Travel abroad	0.06	0.06	0.06	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.07	0.07	0.07	100.0%	99.6%	99.6%
228001 Maintenance - Civil	0.04	0.04	0.04	100.0%	98.5%	98.5%
228002 Maintenance - Vehicles	0.08	0.08	0.08	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.03	0.03	0.03	100.0%	98.5%	98.5%
282101 Donations	0.00	0.00	0.00	100.0%	90.0%	90.0%
282103 Scholarships and related costs	0.37	0.37	0.37	100.0%	100.0%	100.0%
<b>Output Class: Outputs Funded</b>	<b>0.09</b>	<b>0.09</b>	<b>0.09</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
262101 Contributions to International Organisations (Curre	0.00	0.03	0.03	N/A	N/A	100.0%
264101 Contributions to Autonomous Institutions	0.09	0.06	0.06	66.7%	66.7%	100.0%
<b>Output Class: Capital Purchases</b>	<b>3.89</b>	<b>3.89</b>	<b>3.68</b>	<b>100.0%</b>	<b>94.6%</b>	<b>94.6%</b>
312101 Non-Residential Buildings	2.70	2.70	2.94	100.0%	109.1%	109.1%
312102 Residential Buildings	0.40	0.40	0.00	100.0%	0.0%	0.0%
312201 Transport Equipment	0.35	0.35	0.32	100.0%	91.6%	91.6%
312202 Machinery and Equipment	0.30	0.22	0.25	73.5%	82.4%	112.0%
312203 Furniture & Fixtures	0.05	0.05	0.05	100.0%	98.2%	98.2%
312204 Taxes on Machinery, Furniture & Vehicles	0.09	0.09	0.08	100.0%	92.0%	92.0%
312213 ICT Equipment	0.00	0.08	0.04	N/A	N/A	46.1%
<b>Output Class: Arrears</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
321614 Electricity arrears (Budgeting)	0.00	0.00	0.01	N/A	N/A	N/A
<b>Grand Total:</b>	<b>24.54</b>	<b>24.54</b>	<b>24.32</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>24.45</b>	<b>24.45</b>	<b>24.23</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</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>24.45</b>	<b>24.45</b>	<b>24.23</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	20.65	20.65	20.63	100.0%	99.9%	99.9%
<i>Development Projects</i>						
0368 Development	3.80	3.80	3.60	100.0%	94.7%	94.7%
<b>Total For Vote</b>	<b>24.45</b>	<b>24.45</b>	<b>24.23</b>	<b>100.0%</b>	<b>99.1%</b>	<b>99.1%</b>

\* Excluding Taxes and Arrears

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