

Vote: 127 Muni University

QUARTER 1: 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>(i) Excluding Arrears, Taxes</i> | Approved Budget | Cashlimits by End | Released by End | Spent by End Sep | % Budget Released | % Budget Spent | % Releases Spent |
|---------------------------------------|-----------------|-------------------|-----------------|------------------|-------------------|----------------|------------------|
| Recurrent Wage | 1.650 | 0.413 | 0.413 | 0.413 | 25.0% | 25.0% | 100.0% |
| Recurrent Non Wage | 2.550 | 0.637 | 0.638 | 0.638 | 25.0% | 25.0% | 100.0% |
| Development GoU | 2.300 | 0.575 | 0.575 | 0.575 | 25.0% | 25.0% | 100.0% |
| Development Donor* | 0.000 | N/A | 0.000 | 0.000 | N/A | N/A | N/A |
| GoU Total | 6.500 | 1.625 | 1.625 | 1.625 | 25.0% | 25.0% | 100.0% |
| Total GoU+Donor (MTEF) | 6.500 | N/A | 1.625 | 1.625 | 25.0% | 25.0% | 100.0% |
| <i>(ii) Arrears and Taxes</i> Arrears | 0.000 | N/A | 0.000 | 0.000 | N/A | N/A | N/A |
| Taxes** | 0.091 | N/A | 0.000 | 0.000 | 0.0% | 0.0% | N/A |
| Total Budget | 6.591 | 1.625 | 1.625 | 1.625 | 24.7% | 24.7% | 100.0% |
| <i>(iii) Non Tax Revenue</i> | 0.608 | N/A | 0.008 | 0.008 | 1.3% | 1.3% | 100.0% |
| Grand Total | 7.199 | 1.625 | 1.633 | 1.633 | 22.7% | 22.7% | 100.0% |
| Excluding Taxes, Arrears | 7.108 | 1.625 | 1.633 | 1.633 | 23.0% | 23.0% | 100.0% |

* Donor expenditure information available

** Non VAT on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

| Billion Uganda Shillings | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | % Releases Spent |
|---|-----------------|-------------|-------------|-------------------|----------------|------------------|
| VF:0751 Delivery of Tertiary Education and Research | 7.11 | 1.63 | 1.63 | 23.0% | 23.0% | 100.0% |
| Total For Vote | 7.11 | 1.63 | 1.63 | 23.0% | 23.0% | 100.0% |

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Late opening of Semester 1 which took place in Quarter 2 on 1st November 2014, Advertisements and selection of students took place late when potential beneficiaries had already joined other institutions, Completed recruitment process late where new staff started work on 1st November 2014 in Quarter 2

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

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

* Excluding Taxes and Arrears

V2: Performance Highlights

Vote: 127 Muni University

QUARTER 1: Highlights of Vote Performance

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 and Research | | | |
| Vote Function Cost | US\$ Bn: | 7.108 US\$ Bn: | 1.633 % Budget Spent: 23.0% |
| Cost of Vote Services: | US\$ Bn: | 7.108 US\$ Bn: | 1.633 % Budget Spent: 23.0% |

* Excluding Taxes and Arrears

Bought 10 PCs, 1 Laptop, 1 Printer, admitted 100 Government sponsored and 18 Private students, paid Statutory deductions and NSSF contributions for 20 staff for the Months of July, August and September 2014, recruited additional 23 staff

Table V2.2: Implementing Actions to Improve Vote Performance

| Planned Actions: | Actual Actions: | Reasons for Variation |
|---|--|---|
| Vote: 127 Muni University | | |
| Vote Function: 0751 Delivery of Tertiary Education and Research | Opened campus for students as scheduled for 1st November 2014 for 1st Semester | Late opening of Semester 1 |
| Vote: 127 Muni University | | |
| Vote Function: 0751 Delivery of Tertiary Education and Research | Advertised, selected and admitted students, 100 Government sponsored and 18 Privately sponsored | Advertisements went out late when PUJAB had already admitted Government students and private students had already joined other institutions |
| Vote: 127 Muni University | | |
| Vote Function: 0751 Delivery of Tertiary Education and Research | Advertised and selected staff for further studies | More staff were to report from 1st November 2014 which is 2nd Quarter |

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 and Research | 6.50 | 1.63 | 1.63 | 25.0% | 25.0% | 100.0% |
| <i>Class: Outputs Provided</i> | 4.18 | 1.04 | 1.04 | 25.0% | 25.0% | 100.0% |
| 075101 Teaching and Training | 0.79 | 0.20 | 0.20 | 25.0% | 25.0% | 100.0% |
| 075102 Research, Consultancy and Publications | 0.06 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 075104 Students' Welfare | 0.34 | 0.09 | 0.09 | 25.0% | 25.0% | 100.0% |
| 075105 Administration and Support Services | 2.99 | 0.75 | 0.75 | 25.0% | 25.0% | 100.0% |
| <i>Class: Outputs Funded</i> | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 075151 Guild Services | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 075152 Contributions to Research and International Organisations | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| <i>Class: Capital Purchases</i> | 2.30 | 0.58 | 0.58 | 25.0% | 25.0% | 100.0% |
| 075171 Acquisition of Land by Government | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 075172 Government Buildings and Administrative Infrastructure | 2.01 | 0.48 | 0.48 | 23.8% | 23.8% | 100.0% |

Vote: 127 Muni University

QUARTER 1: Highlights of Vote Performance

| | | | | | | |
|--|-------------|-------------|-------------|--------------|--------------|---------------|
| 075175 Purchase of Motor Vehicles and Other Transport Equipment | 0.17 | 0.06 | 0.06 | 32.9% | 32.9% | 100.0% |
| 075176 Purchase of Office and ICT Equipment, including Software | 0.07 | 0.02 | 0.02 | 33.3% | 33.3% | 100.0% |
| 075178 Purchase of Office and Residential Furniture and Fittings | 0.05 | 0.02 | 0.02 | 33.3% | 33.3% | 100.0% |
| Total For Vote | 6.50 | 1.63 | 1.63 | 25.0% | 25.0% | 100.0% |

* Excluding Taxes and Arrears

Table V3.2: 2014/15 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Releases | Expenditure | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|-------------|-------------|-------------------|----------------|------------------|
| Output Class: Outputs Provided | 4.18 | 1.04 | 1.04 | 25.0% | 25.0% | 100.0% |
| 211101 General Staff Salaries | 1.45 | 0.36 | 0.36 | 25.0% | 25.0% | 100.0% |
| 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 0.20 | 0.05 | 0.05 | 25.0% | 25.0% | 100.0% |
| 211103 Allowances | 0.55 | 0.14 | 0.14 | 25.0% | 25.0% | 100.0% |
| 212101 Social Security Contributions | 0.16 | 0.04 | 0.04 | 25.0% | 25.0% | 100.0% |
| 212105 Pension and Gratuity for Local Governments | 0.02 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 213001 Medical expenses (To employees) | 0.03 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 213004 Gratuity Expenses | 0.10 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 221001 Advertising and Public Relations | 0.05 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221002 Workshops and Seminars | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 221003 Staff Training | 0.07 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 221004 Recruitment Expenses | 0.07 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 221005 Hire of Venue (chairs, projector, etc) | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 221006 Commissions and related charges | 0.21 | 0.05 | 0.05 | 25.0% | 25.0% | 100.0% |
| 221007 Books, Periodicals & Newspapers | 0.18 | 0.04 | 0.04 | 25.0% | 25.0% | 100.0% |
| 221008 Computer supplies and Information Technology (IT) | 0.11 | 0.03 | 0.03 | 25.0% | 25.0% | 100.0% |
| 221009 Welfare and Entertainment | 0.09 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 221011 Printing, Stationery, Photocopying and Binding | 0.18 | 0.05 | 0.05 | 25.0% | 25.0% | 100.0% |
| 221012 Small Office Equipment | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221014 Bank Charges and other Bank related costs | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 221015 Financial and related costs (e.g. shortages, pilferage) | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 221016 IFMS Recurrent costs | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 222001 Telecommunications | 0.06 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 222002 Postage and Courier | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 223003 Rent – (Produced Assets) to private entities | 0.06 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 223004 Guard and Security services | 0.03 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 223005 Electricity | 0.03 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 223006 Water | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 223007 Other Utilities- (fuel, gas, firewood, charcoal) | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 224001 Medical and Agricultural supplies | 0.03 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 224004 Cleaning and Sanitation | 0.03 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 224005 Uniforms, Beddings and Protective Gear | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 224006 Agricultural Supplies | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 225001 Consultancy Services- Short term | 0.05 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 226001 Insurances | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 226002 Licenses | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 227001 Travel inland | 0.11 | 0.03 | 0.03 | 25.0% | 25.0% | 100.0% |
| 227002 Travel abroad | 0.07 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 227003 Carriage, Haulage, Freight and transport hire | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 227004 Fuel, Lubricants and Oils | 0.05 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 228001 Maintenance - Civil | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 228002 Maintenance - Vehicles | 0.05 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 228003 Maintenance – Machinery, Equipment & Furniture | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 228004 Maintenance – Other | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |

Vote: 127 Muni University

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| <i>Billion Uganda Shillings</i> | Approved Budget | Releases | Expenditure | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|-------------|-------------|-------------------|----------------|------------------|
| 273102 Incapacity, death benefits and funeral expenses | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 282102 Fines and Penalties/ Court wards | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 282103 Scholarships and related costs | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 282104 Compensation to 3rd Parties | 0.01 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| Output Class: Outputs Funded | 0.02 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 262101 Contributions to International Organisations (Curre | 0.02 | 0.00 | 0.00 | 16.4% | 16.4% | 100.0% |
| 264101 Contributions to Autonomous Institutions | 0.00 | 0.00 | 0.00 | N/A | N/A | 100.0% |
| Output Class: Capital Purchases | 2.39 | 0.58 | 0.58 | 24.0% | 24.0% | 100.0% |
| 231001 Non Residential buildings (Depreciation) | 2.01 | 0.48 | 0.48 | 23.8% | 23.8% | 100.0% |
| 231004 Transport equipment | 0.17 | 0.06 | 0.06 | 32.9% | 32.9% | 100.0% |
| 231005 Machinery and equipment | 0.07 | 0.02 | 0.02 | 33.3% | 33.3% | 100.0% |
| 231006 Furniture and fittings (Depreciation) | 0.05 | 0.02 | 0.02 | 33.3% | 33.3% | 100.0% |
| 311101 Land | 0.00 | 0.00 | 0.00 | 25.0% | 25.0% | 100.0% |
| 312204 Taxes on Machinery, Furniture & Vehicles | 0.09 | 0.00 | 0.00 | 0.0% | 0.0% | N/A |
| Grand Total: | 6.59 | 1.63 | 1.63 | 24.7% | 24.7% | 100.0% |
| Total Excluding Taxes and Arrears: | 6.50 | 1.63 | 1.63 | 25.0% | 25.0% | 100.0% |

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 and Research | 6.50 | 1.63 | 1.63 | 25.0% | 25.0% | 100.0% |
| <i>Recurrent Programmes</i> | | | | | | |
| 01 Headquarters | 4.20 | 1.05 | 1.05 | 25.0% | 25.0% | 100.0% |
| <i>Development Projects</i> | | | | | | |
| 1298 Support to Muni Infrastructure Development | 2.30 | 0.58 | 0.58 | 25.0% | 25.0% | 100.0% |
| Total For Vote | 6.50 | 1.63 | 1.63 | 25.0% | 25.0% | 100.0% |

* Excluding Taxes and Arrears

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