

Vote: 127 Muni 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	2.643	2.643	2.643	2.643	100.0%	100.0%	100.0%
Recurrent Non Wage	3.325	3.252	3.325	3.325	100.0%	100.0%	100.0%
Development GoU	4.550	4.758	4.550	4.550	100.0%	100.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	10.518	10.653	10.518	10.518	100.0%	100.0%	100.0%
Total GoU+Donor (MTEF)	10.518	N/A	10.518	10.518	100.0%	100.0%	100.0%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.208	N/A	0.208	0.208	100.0%	100.0%	100.0%
Total Budget	10.726	10.653	10.726	10.726	100.0%	100.0%	100.0%
(iii) Non Tax Revenue	0.440	N/A	0.134	0.134	30.3%	30.3%	100.0%
Grand Total	11.166	10.653	10.860	10.860	97.3%	97.3%	100.0%
Excluding Taxes, Arrears	10.958	10.653	10.652	10.652	97.2%	97.2%	100.0%

* 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 and Research	10.96	10.65	10.65	97.2%	97.2%	100.0%
Total For Vote	10.96	10.65	10.65	97.2%	97.2%	100.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

There was late disbursement of development budget. Being a new entity framework contracts were still being built. Most Users are new to procurement system and could not in some cases timely initiate the process affecting budget execution. With the help of PDU this is being improved.

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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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 and Research			
Output: 075101	Teaching and Training		
<i>Description of Performance:</i>	Conduct 34 weeks of lecture for 400 government sponsored students and 300 privately sponsored students, prepare and conduct examinations for 294 students.	39 weeks of lectures conducted for 186 government sponsored students and 14 privately sponsored students. 2 semester examination sessions of two weeks conducted and results released. 9 part time lecturers paid 2 faculty board meetings held and minutes produced. 1 week of orientation conducted for 200 new students. 21 academic staff paid salary. 80 students supervised during internship in various field and report produced.	Few students applied for self sponsorship and less government sponsored student reported for studies.
<i>Performance Indicators:</i>			
Proportion of students sitting Semester examinations	100	100	
No. of Students taught	400	200	
<i>Output Cost:</i>	US\$ Bn: 1.490	US\$ Bn: 1.343	% Budget Spent: 90.1%
Output: 075103	Outreach		
<i>Description of Performance:</i>	ICT problems identified and defined. Community trained in effective use of ICT	1 training organised for Key ICT Users on effective use of ICT and report produced. 2 community trainings carried out for 55 community members in Arua on effective use of ICT and report produced. 1 ICT workshop organised to Identify its problems and solutions with key stakeholders and report produced.	There was timely funding and many stakeholders were willing to learn since most communities lack access to Modern ICTs.
<i>Output Cost:</i>	US\$ Bn: 0.027	US\$ Bn: 0.027	% Budget Spent: 100.0%
Output: 075104	Students' Welfare		
<i>Description of Performance:</i>	200 government sponsored students paid living out allowance and faculty allowances	186 government sponsored students paid living out allowance and faculty allowances for the months of July 2015-June 2016	Less students were attracted under Government sponsorship since the university is still new and offers limited programmes.
<i>Performance Indicators:</i>			
No. of students paid living out allowance	400	186	
<i>Output Cost:</i>	US\$ Bn: 0.797	US\$ Bn: 0.740	% Budget Spent: 92.9%
Vote Function Cost	US\$ Bn: 10.958	US\$ Bn: 10.652	% Budget Spent: 97.2%
Cost of Vote Services:	US\$ Bn: 10.958	US\$ Bn: 10.652	% Budget Spent: 97.2%

* Excluding Taxes and Arrears

The University has now completed construction of its first phase structures and has assumed occupancy of the new site. The new site requires high cost of maintenance to keep the University as a model University. The

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absence of Senior Planner was a challenge but a competent Senior Planner has been recruited and this will abate Planning, Budgeting and quarterly reporting challenges. We expect increased enrolment that will lead to double number of students which requires effective planning and support system besides increased number of Staff.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 127 Muni University		
Vote Function: 07 51 Delivery of Tertiary Education and Research		
Conduct 34 weeks of lecture for 200 government sponsored students and 200 privately sponsored students,	More reading/learning materials provided, Lecture programs followed as planned, lectures conducted adequately in the 42 weeks.	The weeks also included Recess.
Vote: 127 Muni University		
Vote Function: 07 51 Delivery of Tertiary Education and Research		
Prepare and conduct examinations for 400 students. Advertise for programs, admit, prepare time tables for lectures and examinations.	Prepared and conducted examinations for 200 students. Advertised for programs, admitted, prepared time tables for lectures and examinations.	Less students were attracted under Government and private sponsorship since the university is still new and offers limited programmes.
Vote: 127 Muni University		
Vote Function: 07 51 Delivery of Tertiary Education and Research		
Recruit additional staff, Staff allowances and salaries paid every month by Public Service, Statutory deductions made to URA for PAYE and NSSF of 10% employers contributions	Recruited more critical staff as per staff establishment and approved recruitment plan for FY2015/16	There was delay due to difficulty in attracting qualified Human Resources to work in Arua

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	10.52	10.52	10.52	100.0%	100.0%	100.0%
<i>Class: Outputs Provided</i>	5.94	5.79	5.79	97.4%	97.4%	100.0%
075101 Teaching and Training	1.44	1.34	1.34	93.2%	93.2%	100.0%
075102 Research, Consultancy and Publications	0.11	0.11	0.11	100.0%	100.0%	100.0%
075103 Outreach	0.03	0.03	0.03	100.0%	100.0%	100.0%
075104 Students' Welfare	0.80	0.74	0.74	92.9%	92.9%	100.0%
075105 Administration and Support Services	3.57	3.57	3.57	100.0%	100.0%	100.0%
<i>Class: Outputs Funded</i>	0.03	0.02	0.02	85.0%	85.0%	100.0%
075151 Guild Services	0.01	0.01	0.01	112.5%	112.5%	100.0%
075152 Contributions to Research and International Organisations	0.02	0.01	0.01	66.7%	66.7%	100.0%
<i>Class: Capital Purchases</i>	4.55	4.71	4.71	103.5%	103.5%	100.0%
075171 Acquisition of Land by Government	0.00	0.00	0.00	100.0%	100.0%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.07	2.30	2.30	111.0%	111.0%	100.0%
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.72	0.72	0.72	100.0%	100.0%	100.0%
075176 Purchase of Office and ICT Equipment, including Software	0.45	0.45	0.45	100.0%	100.0%	100.0%
075177 Purchase of Specialised Machinery & Equipment	0.71	0.64	0.64	90.2%	90.2%	100.0%
075178 Purchase of Office and Residential Furniture and Fittings	0.61	0.61	0.61	100.0%	100.0%	100.0%
Total For Vote	10.52	10.52	10.52	100.0%	100.0%	100.0%

* Excluding Taxes and Arrears

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

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	5.94	5.79	5.79	97.4%	97.4%	100.0%
211101 General Staff Salaries	2.49	2.49	2.49	100.0%	100.0%	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.16	0.16	0.16	100.0%	100.0%	100.0%
211103 Allowances	1.51	1.36	1.36	89.8%	89.8%	100.0%
212101 Social Security Contributions	0.26	0.26	0.26	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.05	0.05	0.05	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
213004 Gratuity Expenses	0.10	0.10	0.10	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.04	0.04	0.04	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.01	0.01	0.01	100.0%	100.0%	100.0%
221003 Staff Training	0.05	0.05	0.05	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.03	0.03	0.03	100.0%	100.0%	100.0%
221005 Hire of Venue (chairs, projector, etc)	0.00	0.00	0.00	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.20	0.20	0.20	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT	0.07	0.07	0.07	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.06	0.06	0.06	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.10	0.10	0.10	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.02	0.02	0.02	100.0%	100.0%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	100.0%	100.0%	100.0%
221015 Financial and related costs (e.g. shortages, pilferage	0.01	0.01	0.01	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.14	0.14	0.14	100.0%	100.0%	100.0%
221017 Subscriptions	0.01	0.01	0.01	100.0%	100.0%	100.0%
222001 Telecommunications	0.06	0.06	0.06	100.0%	100.0%	100.0%
222002 Postage and Courier	0.00	0.00	0.00	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.02	0.02	0.02	100.0%	100.0%	100.0%
223004 Guard and Security services	0.03	0.03	0.03	100.0%	100.0%	100.0%
223005 Electricity	0.03	0.03	0.03	100.0%	100.0%	100.0%
223006 Water	0.02	0.02	0.02	100.0%	100.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.00	0.00	0.00	100.0%	100.0%	100.0%
224001 Medical and Agricultural supplies	0.13	0.13	0.13	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.03	0.03	100.0%	100.0%	100.0%
224005 Uniforms, Beddings and Protective Gear	0.00	0.00	0.00	100.0%	100.0%	100.0%
224006 Agricultural Supplies	0.00	0.00	0.00	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.00	0.00	0.00	100.0%	100.0%	100.0%
226001 Insurances	0.00	0.00	0.00	100.0%	100.0%	100.0%
226002 Licenses	0.00	0.00	0.00	100.0%	100.0%	100.0%
227001 Travel inland	0.05	0.05	0.05	100.0%	100.0%	100.0%
227002 Travel abroad	0.05	0.05	0.05	100.0%	100.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.01	0.01	0.01	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.06	0.06	0.06	100.0%	100.0%	100.0%
228001 Maintenance - Civil	0.02	0.02	0.02	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.06	0.06	0.06	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.02	0.02	0.02	100.0%	100.0%	100.0%
228004 Maintenance – Other	0.02	0.02	0.02	100.0%	100.0%	100.0%
282102 Fines and Penalties/ Court wards	0.01	0.01	0.01	100.0%	100.0%	100.0%
282103 Scholarships and related costs	0.00	0.00	0.00	100.0%	100.0%	100.0%
282104 Compensation to 3rd Parties	0.01	0.01	0.01	100.0%	100.0%	100.0%
Output Class: Outputs Funded	0.03	0.02	0.02	85.0%	85.0%	100.0%
262101 Contributions to International Organisations (Curre	0.03	0.02	0.02	85.0%	85.0%	100.0%
Output Class: Capital Purchases	4.76	4.92	4.92	103.3%	103.3%	100.0%
281503 Engineering and Design Studies & Plans for capital	0.07	0.07	0.07	100.0%	100.0%	100.0%
281504 Monitoring, Supervision & Appraisal of capital wor	0.02	0.02	0.02	100.0%	100.0%	100.0%
312101 Non-Residential Buildings	1.88	1.88	1.88	99.7%	99.7%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
312104 Other Structures	0.10	0.33	0.33	344.2%	344.2%	100.0%
312201 Transport Equipment	0.72	0.72	0.72	100.0%	100.0%	100.0%
312202 Machinery and Equipment	1.15	1.08	1.08	94.0%	94.0%	100.0%
312203 Furniture & Fixtures	0.61	0.61	0.61	100.0%	100.0%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.21	0.21	0.21	100.0%	100.0%	100.0%
Grand Total:	10.73	10.73	10.73	100.0%	100.0%	100.0%
Total Excluding Taxes and Arrears:	10.52	10.52	10.52	100.0%	100.0%	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	10.52	10.52	10.52	100.0%	100.0%	100.0%
<i>Recurrent Programmes</i>						
01 Headquarters	5.97	5.97	5.97	100.0%	100.0%	100.0%
<i>Development Projects</i>						
1298 Support to Muni Infrastructure Development	4.55	4.55	4.55	100.0%	100.0%	100.0%
Total For Vote	10.52	10.52	10.52	100.0%	100.0%	100.0%

* Excluding Taxes and Arrears

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