

# Vote: 138 Makerere University Business School

## 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	3.761	0.940	0.940	0.940	25.0%	25.0%	100.0%
Recurrent Non Wage	2.357	0.589	0.589	0.589	25.0%	25.0%	100.0%
Development GoU	2.800	0.700	0.700	0.700	25.0%	25.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>	<b>8.918</b>	<b>2.230</b>	<b>2.230</b>	<b>2.230</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>8.918</b>	<b>N/A</b>	<b>2.230</b>	<b>2.230</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<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
<b>Total Budget</b>	<b>8.918</b>	<b>2.230</b>	<b>2.230</b>	<b>2.230</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<i>(iii) Non Tax Revenue</i>	48.107	N/A	9.007	9.007	18.7%	18.7%	100.0%
<b>Grand Total</b>	<b>57.025</b>	<b>2.230</b>	<b>11.237</b>	<b>11.237</b>	<b>19.7%</b>	<b>19.7%</b>	<b>100.0%</b>
Excluding Taxes, Arrears	57.025	2.230	11.237	11.237	19.7%	19.7%	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	57.03	11.24	11.24	19.7%	19.7%	100.0%
<b>Total For Vote</b>	<b>57.03</b>	<b>11.24</b>	<b>11.24</b>	<b>19.7%</b>	<b>19.7%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

The overall variances in budget execution relate to procurement processes and the low activities in some instances such as registration of students. The challenge faced is the low response of students in paying tuition fees that renders the process of registration to be slow.

**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

# Vote: 138 Makerere University Business School

## 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
<b>Vote Function: 0751 Delivery of Tertiary Education</b>			
<b>Output: 075101</b>	<b>Teaching and Training</b>		
<i>Description of Performance:</i>	To admit, register, teach, examine studs: Govt 1300, Private 19710; Total 21010. Graduate masters 300, bach. 3,300, Dips 2000, Total 5600. Purchase 5000 textbooks. Provide for staff develop programs: Phd 45, masters 80, Bachelors 20, Diplomas 10. Wkshps 16	Registration is still on going; Students are graduated in January for Undergraduates and Postgraduates while may we graduate certificates, diplomas and postgraduate diplomas. Registration is still on going.	Students are graduated in January for Undergraduates and Postgraduates while may we graduate certificates, diplomas and postgraduate diplomas. Registration is still on going.
<i>Performance Indicators:</i>			
No. of students registered			11,483
No. of students graduated	5,600		0
<i>Output Cost:</i>	UShs Bn: 4.039	UShs Bn: 0.158	% Budget Spent: 3.9%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	Provide for studs welfare that includes LOAs, feeding and accommodation. Propose to pay LOA to 1,240 students.	Students Welfare including LOAs to 618, feeding to 903 and Accommodation 207.	The process of filling the form for living out allowance is still on going.
<i>Performance Indicators:</i>			
No. of students paid living out allowance			618
No. of students accommodated			270
<i>Output Cost:</i>	UShs Bn: 1.726	UShs Bn: 0.717	% Budget Spent: 41.5%
<b>Vote Function Cost</b>	<b>UShs Bn: 57.025</b>	<b>UShs Bn: 11.237</b>	<b>% Budget Spent: 19.7%</b>
<b>Cost of Vote Services:</b>	<b>UShs Bn: 57.025</b>	<b>UShs Bn: 11.237</b>	<b>% Budget Spent: 19.7%</b>

\* Excluding Taxes and Arrears

Performance highlights for the current quarter include; to continue the registration of students on the different programmes; emphasise collection of funds from students and follow up on the procurements ongoing.

**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	<b>Staff encouraged to compete for funds from the NCHE</b>	The process is on-going
Continue to lobby with Government for additional funding	<b>The School is expected to benefit from the ADB funding</b>	The process is on-going
Vote: 138 Makerere University Business School		
Vote Function: 07 51 Delivery of Tertiary Education		
1. Continue with expansion of lecture space 2. Additional funding on Doctoral Programs to Improve service delivery and the quality of our students that graduate. 3. Implement semester system (March	<b>March in take for MUBS campuses was approved by Council</b>	The advert is to be made early next year

# Vote: 138 Makerere University Business School

## QUARTER 1: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
intake) for MUBS Campuses in line with access & equity		

### 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>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	6.12	1.53	1.53	25.0%	25.0%	100.0%
075101 Teaching and Training	0.00	0.00	0.00	0.0%	0.0%	N/A
075104 Students' Welfare	1.52	0.47	0.47	31.0%	31.0%	100.0%
075105 Administration and Support Services	4.60	1.06	1.06	23.0%	23.0%	100.0%
<i>Class: Capital Purchases</i>	2.80	0.70	0.70	25.0%	25.0%	100.0%
075172 Government Buildings and Administrative Infrastructure	2.80	0.70	0.70	25.0%	25.0%	100.0%
<b>Total For Vote</b>	<b>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	6.12	1.53	1.53	25.0%	25.0%	100.0%
211101 General Staff Salaries	3.76	0.94	0.94	25.0%	25.0%	100.0%
212101 Social Security Contributions	0.38	0.09	0.09	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.00	0.00	0.00	0.0%	0.0%	N/A
221010 Special Meals and Drinks	0.69	0.20	0.20	28.6%	28.6%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	0.0%	0.0%	N/A
222001 Telecommunications	0.01	0.00	0.00	0.0%	0.0%	N/A
223002 Rates	0.02	0.00	0.00	0.0%	0.0%	N/A
223005 Electricity	0.22	0.01	0.01	5.5%	5.5%	100.0%
223006 Water	0.21	0.01	0.01	5.6%	5.6%	100.0%
282103 Scholarships and related costs	0.83	0.27	0.27	33.0%	33.0%	100.0%
<i>Output Class: Capital Purchases</i>	2.80	0.70	0.70	25.0%	25.0%	100.0%
231001 Non Residential buildings (Depreciation)	2.80	0.70	0.70	25.0%	25.0%	100.0%
<b>Grand Total:</b>	<b>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>

**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
<b>VF:0751 Delivery of Tertiary Education</b>	<b>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Administration	6.12	1.53	1.53	25.0%	25.0%	100.0%
<i>Development Projects</i>						
0896 Support to MUBS Infrastructural Dev't	2.80	0.70	0.70	25.0%	25.0%	100.0%
<b>Total For Vote</b>	<b>8.92</b>	<b>2.23</b>	<b>2.23</b>	<b>25.0%</b>	<b>25.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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**Vote: 138** Makerere University Business School

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