

VOTE: 303 Makerere University Business School

Table V1: Overview of Vote Expenditure (Ushs Billion)

		2024/25 Approved Budget	2025/26 Approved Estimates	MTEF Budget Projections			
				2026/27	2027/28	2028/29	2029/30
Recurrent	Wage	84.084	91.794	96.384	101.203	106.263	111.577
	Non-Wage	37.971	60.601	70.903	81.538	97.846	117.415
Devt.	GoU	1.913	1.882	2.164	2.380	2.856	3.428
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		123.968	154.276	169.451	185.122	206.965	232.419
Total GoU+Ext Fin (MTEF)		123.968	154.276	169.451	185.122	206.965	232.419
Arrears		0.378	0.977	0.000	0.000	0.000	0.000
Total Budget		124.346	155.253	169.451	185.122	206.965	232.419
Total Vote Budget Excluding Arrears		123.968	154.276	169.451	185.122	206.965	232.419

Table V2: Summary of Vote Estimates by Vote Function, Department and Project

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates								
Programme 12 Human Capital Development												
Vote Function 01 Delivery of Tertiary Education Programme												
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total						
001 Arua Campus	0	171,781	171,781	0	186,576	186,576						
002 Faculty of Commerce	0	322,833	322,833	0	385,655	385,655						
003 Faculty of Computing and Informatics	0	262,623	262,623	0	250,453	250,453						
004 Faculty of Energy Economics and Mgt	0	380,350	380,350	0	167,978	167,978						
005 Faculty of Entrepreneurship and Business Administration	0	434,049	434,049	0	447,317	447,317						
006 Faculty of Graduate Studies and Research	0	168,804	168,804	0	172,804	172,804						
007 Faculty of Management	0	151,173	151,173	0	182,696	182,696						
008 Faculty of Marketing Leisure and Hosp Mgt	0	524,436	524,436	0	0	0						
009 Faculty of Vocational Distance Education	0	111,078	111,078	0	136,353	136,353						
010 Jinja Campus	0	337,867	337,867	0	376,785	376,785						
011 Mbale Campus	0	91,956	91,956	0	94,756	94,756						
012 Mbarara Campus	0	264,485	264,485	0	261,618	261,618						
013 Faculty of Procurement and Logistics Management	0	0	0	0	232,575	232,575						
014 Faculty of Tourism, Hospitality and Languages	0	0	0	0	407,657	407,657						
015 Faculty of Marketing and International Business	0	0	0	0	211,712	211,712						

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Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Recurrent Budget Estimates						
Total Recurrent Budget Estimates for Vote Function	0	3,221,434	3,221,434	0	3,514,934	3,514,934
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	0	3,221,434	3,221,434	0	3,514,934	3,514,934
Vote Function 02 General Administration and support services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Central Administration	84,084,309	30,350,230	114,434,539	91,794,309	52,771,069	144,565,378
002 Dean of students	0	4,776,622	4,776,622	0	5,291,377	5,291,377
Total Recurrent Budget Estimates for Vote Function	84,084,309	35,126,852	119,211,161	91,794,309	58,062,446	149,856,755
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1607 Retooling of Makerere University Business School	1,412,977	0	1,412,977	0	0	0
1836 Makerere University Business School Infrastructure Development Project	500,000	0	500,000	500,000	0	500,000
1984 Institutional Development of Makerere University Business School	0	0	0	1,381,595	0	1,381,595
Total Development Budget Estimates for Vote Function	1,912,977	0	1,912,977	1,881,595	0	1,881,595
Total for Vote Function 02	85,997,286	35,126,852	121,124,138	93,675,903	58,062,446	151,738,350
Total for Programme 12	85,997,286	38,348,286	124,345,572	93,675,903	61,577,381	155,253,284
Grand Total Vote 303	85,997,286	38,348,286	124,345,572	93,675,903	61,577,381	155,253,284
Total Excluding Arrears	85,997,286	37,970,567	123,967,853	93,675,903	60,600,567	154,276,470

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Table V3: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	92,424,852	0	92,424,852	105,414,869	0	105,414,869
212 Social Contributions	8,999,270	0	8,999,270	13,292,566	0	13,292,566
221 General Use of goods and services	5,795,839	0	5,795,839	10,260,193	0	10,260,193
222 Communications	741,785	0	741,785	714,065	0	714,065
223 Utility and Property Expenses	2,382,973	0	2,382,973	4,573,771	0	4,573,771
224 Supplies and Services	2,677,086	0	2,677,086	2,720,181	0	2,720,181
225 Professional Services	200,000	0	200,000	0	0	0
226 Insurances and Licenses	870,996	0	870,996	1,826,886	0	1,826,886
227 Travel and Transport	1,586,552	0	1,586,552	1,836,097	0	1,836,097
228 Maintenance	754,321	0	754,321	4,156,605	0	4,156,605
263 To other general government units.	2,767,690	0	2,767,690	4,278,040	0	4,278,040
282 Current transfers not elsewhere classified	3,053,512	0	3,053,512	3,321,602	0	3,321,602
312 Acquisition of Produced Assets	1,712,977	0	1,712,977	1,881,595	0	1,881,595
352 Financial Assets	377,720	0	377,720	976,814	0	976,814
Grand Total Vote 303	124,345,572	0	124,345,572	155,253,284	0	155,253,284
Total Excluding Arrears	123,967,853	0	123,967,853	154,276,470	0	154,276,470

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Table V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211101 General Staff Salaries	84,084,309	0	84,084,309	91,794,309	0	91,794,309
211104 Employee Gratuity	579,420	0	579,420	579,420	0	579,420
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	6,394,496	0	6,394,496	10,628,545	0	10,628,545
211107 Boards, Committees and Council Allowances	1,366,628	0	1,366,628	2,412,595	0	2,412,595
212101 Social Security Contributions	8,408,431	0	8,408,431	12,751,727	0	12,751,727
212102 Medical expenses (Employees)	440,839	0	440,839	340,839	0	340,839
212103 Incapacity benefits (Employees)	150,000	0	150,000	200,000	0	200,000
221001 Advertising and Public Relations	368,213	0	368,213	564,650	0	564,650
221002 Workshops, Meetings and Seminars	202,907	0	202,907	446,104	0	446,104
221003 Staff Training	1,171,153	0	1,171,153	1,700,000	0	1,700,000
221005 Official Ceremonies and State Functions	144,210	0	144,210	200,210	0	200,210
221007 Books, Periodicals & Newspapers	332,190	0	332,190	307,500	0	307,500
221008 Information and Communication Technology Supplies.	360,408	0	360,408	463,577	0	463,577
221009 Welfare and Entertainment	672,229	0	672,229	861,524	0	861,524
221010 Special Meals and Drinks	200,000	0	200,000	600,000	0	600,000
221011 Printing, Stationery, Photocopying and Binding	1,333,359	0	1,333,359	2,677,070	0	2,677,070
221012 Small Office Equipment	612,369	0	612,369	1,273,809	0	1,273,809
221016 Systems Recurrent costs	86,000	0	86,000	100,000	0	100,000
221017 Membership dues and Subscription fees.	112,800	0	112,800	112,800	0	112,800
221020 Litigation and related expenses	200,000	0	200,000	952,950	0	952,950
222001 Information and Communication Technology Services.	740,585	0	740,585	712,865	0	712,865
222002 Postage and Courier	1,200	0	1,200	1,200	0	1,200
223001 Property Management Expenses	528,819	0	528,819	748,819	0	748,819
223003 Rent-Produced Assets-to private entities	656,606	0	656,606	656,604	0	656,604
223004 Guard and Security services	45,200	0	45,200	2,000,000	0	2,000,000
223005 Electricity	691,371	0	691,371	691,371	0	691,371
223006 Water	460,976	0	460,976	476,976	0	476,976

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Items	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
224001 Medical Supplies and Services	420,820	0	420,820	341,400	0	341,400
224008 Educational Materials and Services	1,140,051	0	1,140,051	1,027,581	0	1,027,581
224010 Protective Gear	4,000	0	4,000	40,000	0	40,000
224011 Research Expenses	1,112,214	0	1,112,214	1,311,200	0	1,311,200
225201 Consultancy Services-Capital	200,000	0	200,000	0	0	0
226001 Insurances	870,996	0	870,996	1,826,886	0	1,826,886
227001 Travel inland	366,277	0	366,277	515,347	0	515,347
227004 Fuel, Lubricants and Oils	1,220,275	0	1,220,275	1,320,750	0	1,320,750
228001 Maintenance-Buildings and Structures	573,121	0	573,121	3,881,170	0	3,881,170
228002 Maintenance-Transport Equipment	100,000	0	100,000	100,000	0	100,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	81,200	0	81,200	175,436	0	175,436
263402 Transfer to Other Government Units	2,767,690	0	2,767,690	4,278,040	0	4,278,040
282101 Donations	0	0	0	30,000	0	30,000
282103 Scholarships and related costs	2,768,512	0	2,768,512	3,036,602	0	3,036,602
282106 Contributions to Religious and Cultural institutions	90,000	0	90,000	60,000	0	60,000
282202 Transfer to Endowment and Convocation Funds	195,000	0	195,000	195,000	0	195,000
312121 Non-Residential Buildings - Acquisition	300,000	0	300,000	500,000	0	500,000
312221 Light ICT hardware - Acquisition	0	0	0	792,000	0	792,000
312229 Other ICT Equipment - Acquisition	302,907	0	302,907	0	0	0
312231 Office Equipment - Acquisition	500,000	0	500,000	0	0	0
312233 Medical, Laboratory and Research & appliances - Acquisition	100,000	0	100,000	0	0	0
312235 Furniture and Fittings - Acquisition	510,070	0	510,070	589,595	0	589,595
352881 Pension and Gratuity Arrears Budgeting	0	0	0	421,808	0	421,808
352899 Other Domestic Arrears Budgeting	377,720	0	377,720	555,005	0	555,005
Grand Total Vote 303	124,345,572	0	124,345,572	155,253,284	0	155,253,284
Total Excluding Arrears	123,967,853	0	123,967,853	154,276,470	0	154,276,470

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Table V5: Detailed Estimates by Vote Function, Department, Project, Key Service Area and Item

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Vote Function 01 Delivery of Tertiary Education Programme						
<i>Recurrent Budget Estimates</i>						
Department 001 Arua Campus						
<i>Key Service Area 320008 Community Outreach services</i>						
224008 Educational Materials and Services	0	12,566	12,566	0	21,961	21,961
Total Cost of Key Service Area 320008	0	12,566	12,566	0	21,961	21,961
<i>Key Service Area 320036 Research, Innovation and Technology Transfer</i>						
224011 Research Expenses	0	29,000	29,000	0	29,000	29,000
Total Cost of Key Service Area 320036	0	29,000	29,000	0	29,000	29,000
<i>Key Service Area 320043 Teaching and Training</i>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	26,095	26,095	0	17,608	17,608
211107 Boards, Committees and Council Allowances	0	0	0	0	8,487	8,487
221001 Advertising and Public Relations	0	14,000	14,000	0	15,000	15,000
221005 Official Ceremonies and State Functions	0	1,500	1,500	0	2,000	2,000
221007 Books, Periodicals & Newspapers	0	2,000	2,000	0	0	0
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400
221011 Printing, Stationery, Photocopying and Binding	0	7,200	7,200	0	7,200	7,200
221012 Small Office Equipment	0	3,000	3,000	0	7,200	7,200
222001 Information and Communication Technology Services.	0	12,720	12,720	0	12,720	12,720
222002 Postage and Courier	0	300	300	0	0	0
223001 Property Management Expenses	0	6,000	6,000	0	6,000	6,000
223005 Electricity	0	3,400	3,400	0	3,400	3,400
223006 Water	0	2,600	2,600	0	2,600	2,600
224008 Educational Materials and Services	0	0	0	0	20,000	20,000
227001 Travel inland	0	19,000	19,000	0	19,000	19,000
228001 Maintenance-Buildings and Structures	0	9,000	9,000	0	9,000	9,000
282103 Scholarships and related costs	0	18,000	18,000	0	0	0
Total Cost of Key Service Area 320043	0	130,215	130,215	0	135,615	135,615
Total Cost for Department 001	0	171,781	171,781	0	186,576	186,576
Total Excluding Arrears	0	171,781	171,781	0	186,576	186,576
Department 002 Faculty of Commerce						
<i>Key Service Area 320008 Community Outreach services</i>						
224008 Educational Materials and Services	0	128,378	128,378	0	128,135	128,135

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Faculty of Commerce						
<i>Total Cost of Key Service Area 320008</i>	0	128,378	128,378	0	128,135	128,135
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	75,000	75,000	0	75,000	75,000
<i>Total Cost of Key Service Area 320036</i>	0	75,000	75,000	0	75,000	75,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	71,415	71,415	0	90,447	90,447
211107 Boards, Committees and Council Allowances	0	0	0	0	19,233	19,233
221001 Advertising and Public Relations	0	3,000	3,000	0	7,000	7,000
221002 Workshops, Meetings and Seminars	0	0	0	0	20,000	20,000
221005 Official Ceremonies and State Functions	0	5,000	5,000	0	3,000	3,000
221008 Information and Communication Technology Supplies.	0	0	0	0	14,040	14,040
221009 Welfare and Entertainment	0	9,000	9,000	0	11,800	11,800
221012 Small Office Equipment	0	12,000	12,000	0	12,000	12,000
222001 Information and Communication Technology Services.	0	14,040	14,040	0	0	0
227001 Travel inland	0	5,000	5,000	0	5,000	5,000
<i>Total Cost of Key Service Area 320043</i>	0	119,455	119,455	0	182,520	182,520
Total Cost for Department 002	0	322,833	322,833	0	385,655	385,655
Total Excluding Arrears	0	322,833	322,833	0	385,655	385,655
Department 003 Faculty of Computing and Informatics						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	83,722	83,722	0	87,660	87,660
<i>Total Cost of Key Service Area 320008</i>	0	83,722	83,722	0	87,660	87,660
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	58,214	58,214	0	55,000	55,000
<i>Total Cost of Key Service Area 320036</i>	0	58,214	58,214	0	55,000	55,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	46,757	46,757	0	33,544	33,544
211107 Boards, Committees and Council Allowances	0	0	0	0	14,599	14,599
221001 Advertising and Public Relations	0	13,000	13,000	0	17,000	17,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	9,000	9,000	0	9,000	9,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	10,000	0	0	0

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 003 Faculty of Computing and Informatics						
Key Service Area 320043 Teaching and Training						
221012 Small Office Equipment	0	16,800	16,800	0	7,200	7,200
222001 Information and Communication Technology Services.	0	11,880	11,880	0	9,600	9,600
224008 Educational Materials and Services	0	0	0	0	5,520	5,520
227001 Travel inland	0	4,730	4,730	0	8,330	8,330
282103 Scholarships and related costs	0	5,520	5,520	0	0	0
Total Cost of Key Service Area 320043	0	120,687	120,687	0	107,793	107,793
Total Cost for Department 003	0	262,623	262,623	0	250,453	250,453
Total Excluding Arrears	0	262,623	262,623	0	250,453	250,453
Department 004 Faculty of Energy Economics and Mgt						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	119,699	119,699	0	47,542	47,542
Total Cost of Key Service Area 320008	0	119,699	119,699	0	47,542	47,542
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	90,000	90,000	0	45,000	45,000
Total Cost of Key Service Area 320036	0	90,000	90,000	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	110,547	110,547	0	24,116	24,116
211107 Boards, Committees and Council Allowances	0	0	0	0	12,658	12,658
221001 Advertising and Public Relations	0	1,000	1,000	0	14,000	14,000
221005 Official Ceremonies and State Functions	0	7,000	7,000	0	3,000	3,000
221009 Welfare and Entertainment	0	12,600	12,600	0	3,000	3,000
221012 Small Office Equipment	0	16,800	16,800	0	9,600	9,600
222001 Information and Communication Technology Services.	0	16,200	16,200	0	5,160	5,160
227001 Travel inland	0	6,503	6,503	0	3,902	3,902
Total Cost of Key Service Area 320043	0	170,650	170,650	0	75,436	75,436
Total Cost for Department 004	0	380,350	380,350	0	167,978	167,978
Total Excluding Arrears	0	380,350	380,350	0	167,978	167,978
Department 005 Faculty of Entrepreneurship and Business Administration						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	133,510	133,510	0	153,779	153,779
Total Cost of Key Service Area 320008	0	133,510	133,510	0	153,779	153,779
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	110,000	110,000	0	90,000	90,000
Total Cost of Key Service Area 320036	0	110,000	110,000	0	90,000	90,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 005 Faculty of Entrepreneurship and Business Administration						
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	139,899	139,899	0	139,134	139,134
211107 Boards, Committees and Council Allowances	0	0	0	0	14,205	14,205
221001 Advertising and Public Relations	0	1,000	1,000	0	4,520	4,520
221005 Official Ceremonies and State Functions	0	6,000	6,000	0	6,000	6,000
221009 Welfare and Entertainment	0	10,800	10,800	0	10,800	10,800
221012 Small Office Equipment	0	14,400	14,400	0	14,400	14,400
222001 Information and Communication Technology Services.	0	13,440	13,440	0	9,480	9,480
227001 Travel inland	0	5,000	5,000	0	5,000	5,000
Total Cost of Key Service Area 320043	0	190,539	190,539	0	203,539	203,539
Total Cost for Department 005	0	434,049	434,049	0	447,317	447,317
Total Excluding Arrears	0	434,049	434,049	0	447,317	447,317
Department 006 Faculty of Graduate Studies and Research						
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	65,000	65,000	0	65,000	65,000
Total Cost of Key Service Area 320036	0	65,000	65,000	0	65,000	65,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	69,304	69,304	0	38,232	38,232
211107 Boards, Committees and Council Allowances	0	0	0	0	31,072	31,072
221001 Advertising and Public Relations	0	3,000	3,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400
221012 Small Office Equipment	0	7,200	7,200	0	7,200	7,200
222001 Information and Communication Technology Services.	0	10,200	10,200	0	10,200	10,200
227001 Travel inland	0	5,700	5,700	0	5,700	5,700
Total Cost of Key Service Area 320043	0	103,804	103,804	0	107,804	107,804
Total Cost for Department 006	0	168,804	168,804	0	172,804	172,804
Total Excluding Arrears	0	168,804	168,804	0	172,804	172,804
Department 007 Faculty of Management						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	56,541	56,541	0	54,451	54,451
Total Cost of Key Service Area 320008	0	56,541	56,541	0	54,451	54,451
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	45,000	45,000

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 007 Faculty of Management						
<i>Total Cost of Key Service Area 320036</i>	0	45,000	45,000	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,451	14,451	0	29,612	29,612
211107 Boards, Committees and Council Allowances	0	0	0	0	14,451	14,451
221001 Advertising and Public Relations	0	3,000	3,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	2,000	2,000	0	2,000	2,000
221009 Welfare and Entertainment	0	7,200	7,200	0	7,200	7,200
221012 Small Office Equipment	0	9,600	9,600	0	9,600	9,600
222001 Information and Communication Technology Services.	0	9,480	9,480	0	9,480	9,480
227001 Travel inland	0	3,902	3,902	0	3,902	3,902
<i>Total Cost of Key Service Area 320043</i>	0	49,632	49,632	0	83,245	83,245
Total Cost for Department 007	0	151,173	151,173	0	182,696	182,696
Total Excluding Arrears	0	151,173	151,173	0	182,696	182,696
Department 008 Faculty of Marketing Leisure and Hosp Mgt						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	130,838	130,838	0	0	0
<i>Total Cost of Key Service Area 320008</i>	0	130,838	130,838	0	0	0
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	90,000	90,000	0	0	0
<i>Total Cost of Key Service Area 320036</i>	0	90,000	90,000	0	0	0
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	91,498	91,498	0	0	0
221001 Advertising and Public Relations	0	6,000	6,000	0	0	0
221005 Official Ceremonies and State Functions	0	5,500	5,500	0	0	0
221009 Welfare and Entertainment	0	12,600	12,600	0	0	0
221012 Small Office Equipment	0	16,800	16,800	0	0	0
222001 Information and Communication Technology Services.	0	16,200	16,200	0	0	0
224008 Educational Materials and Services	0	150,000	150,000	0	0	0
227001 Travel inland	0	5,000	5,000	0	0	0
<i>Total Cost of Key Service Area 320043</i>	0	303,598	303,598	0	0	0
Total Cost for Department 008	0	524,436	524,436	0	0	0
Total Excluding Arrears	0	524,436	524,436	0	0	0

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 009 Faculty of Vocational Distance Education						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	16,320	16,320	0	23,965	23,965
Total Cost of Key Service Area 320008	0	16,320	16,320	0	23,965	23,965
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	45,000	45,000
Total Cost of Key Service Area 320036	0	45,000	45,000	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,338	23,338	0	16,920	16,920
211107 Boards, Committees and Council Allowances	0	0	0	0	6,418	6,418
221001 Advertising and Public Relations	0	3,000	3,000	0	7,000	7,000
221005 Official Ceremonies and State Functions	0	3,000	3,000	0	4,550	4,550
221009 Welfare and Entertainment	0	5,400	5,400	0	12,440	12,440
221012 Small Office Equipment	0	7,200	7,200	0	7,200	7,200
222001 Information and Communication Technology Services.	0	6,120	6,120	0	7,440	7,440
227001 Travel inland	0	1,700	1,700	0	5,420	5,420
Total Cost of Key Service Area 320043	0	49,758	49,758	0	67,388	67,388
Total Cost for Department 009	0	111,078	111,078	0	136,353	136,353
Total Excluding Arrears	0	111,078	111,078	0	136,353	136,353
Department 010 Jinja Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	39,984	39,984	0	33,602	33,602
Total Cost of Key Service Area 320008	0	39,984	39,984	0	33,602	33,602
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	45,000	45,000
Total Cost of Key Service Area 320036	0	45,000	45,000	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	63,318	63,318	0	43,162	43,162
211107 Boards, Committees and Council Allowances	0	0	0	0	20,157	20,157
221001 Advertising and Public Relations	0	20,000	20,000	0	20,000	20,000
221005 Official Ceremonies and State Functions	0	2,500	2,500	0	3,000	3,000
221007 Books, Periodicals & Newspapers	0	3,000	3,000	0	3,000	3,000
221008 Information and Communication Technology Supplies.	0	14,640	14,640	0	0	0
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 010 Jinja Campus						
Key Service Area 320043 Teaching and Training						
221011 Printing, Stationery, Photocopying and Binding	0	12,000	12,000	0	12,000	12,000
221012 Small Office Equipment	0	7,000	7,000	0	7,000	7,000
222001 Information and Communication Technology Services.	0	19,200	19,200	0	14,640	14,640
222002 Postage and Courier	0	200	200	0	0	0
223001 Property Management Expenses	0	12,000	12,000	0	12,000	12,000
223005 Electricity	0	6,000	6,000	0	6,000	6,000
223006 Water	0	7,200	7,200	0	7,200	7,200
224008 Educational Materials and Services	0	55,425	55,425	0	90,000	90,000
227001 Travel inland	0	10,000	10,000	0	10,000	10,000
228001 Maintenance-Buildings and Structures	0	15,000	15,000	0	15,000	15,000
282103 Scholarships and related costs	0	0	0	0	29,625	29,625
Total Cost of Key Service Area 320043	0	252,883	252,883	0	298,183	298,183
Total Cost for Department 010	0	337,867	337,867	0	376,785	376,785
Total Excluding Arrears	0	337,867	337,867	0	376,785	376,785
Department 011 Mbale Campus						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	9,629	9,629	0	9,629	9,629
Total Cost of Key Service Area 320008	0	9,629	9,629	0	9,629	9,629
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	15,000	15,000	0	15,000	15,000
Total Cost of Key Service Area 320036	0	15,000	15,000	0	15,000	15,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,577	15,577	0	10,020	10,020
211107 Boards, Committees and Council Allowances	0	0	0	0	5,557	5,557
221001 Advertising and Public Relations	0	5,080	5,080	0	5,080	5,080
221005 Official Ceremonies and State Functions	0	1,000	1,000	0	2,000	2,000
221007 Books, Periodicals & Newspapers	0	1,500	1,500	0	1,500	1,500
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	7,200	7,200	0	7,200	7,200
221012 Small Office Equipment	0	1,000	1,000	0	3,000	3,000
222001 Information and Communication Technology Services.	0	10,300	10,300	0	6,720	6,720
222002 Postage and Courier	0	200	200	0	0	0
223001 Property Management Expenses	0	4,250	4,250	0	4,250	4,250

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 011 Mbale Campus						
Key Service Area 320043 Teaching and Training						
223005 Electricity	0	2,000	2,000	0	2,000	2,000
223006 Water	0	1,200	1,200	0	1,200	1,200
224008 Educational Materials and Services	0	0	0	0	9,400	9,400
227001 Travel inland	0	5,600	5,600	0	5,600	5,600
228001 Maintenance-Buildings and Structures	0	3,000	3,000	0	3,000	3,000
282103 Scholarships and related costs	0	5,820	5,820	0	0	0
Total Cost of Key Service Area 320043	0	67,327	67,327	0	70,127	70,127
Total Cost for Department 011	0	91,956	91,956	0	94,756	94,756
Total Excluding Arrears	0	91,956	91,956	0	94,756	94,756
Department 012 Mbarara Campus						
Key Service Area 320008 Community Outreach Services						
224008 Educational Materials and Services	0	32,640	32,640	0	28,513	28,513
Total Cost of Key Service Area 320008	0	32,640	32,640	0	28,513	28,513
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	45,000	45,000	0	45,000	45,000
Total Cost of Key Service Area 320036	0	45,000	45,000	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	43,905	43,905	0	31,392	31,392
211107 Boards, Committees and Council Allowances	0	0	0	0	13,473	13,473
221001 Advertising and Public Relations	0	20,000	20,000	0	20,000	20,000
221005 Official Ceremonies and State Functions	0	2,500	2,500	0	3,000	3,000
221007 Books, Periodicals & Newspapers	0	3,000	3,000	0	3,000	3,000
221009 Welfare and Entertainment	0	5,400	5,400	0	5,400	5,400
221011 Printing, Stationery, Photocopying and Binding	0	12,000	12,000	0	12,000	12,000
221012 Small Office Equipment	0	6,000	6,000	0	6,000	6,000
222001 Information and Communication Technology Services.	0	14,640	14,640	0	14,640	14,640
222002 Postage and Courier	0	200	200	0	0	0
223001 Property Management Expenses	0	12,000	12,000	0	12,000	12,000
223005 Electricity	0	6,000	6,000	0	6,000	6,000
223006 Water	0	7,200	7,200	0	7,200	7,200
224008 Educational Materials and Services	0	0	0	0	23,000	23,000
227001 Travel inland	0	19,000	19,000	0	19,000	19,000
228001 Maintenance-Buildings and Structures	0	12,000	12,000	0	12,000	12,000

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 012 Mbarara Campus						
Key Service Area 320043 Teaching and Training						
282103 Scholarships and related costs	0	23,000	23,000	0	0	0
Total Cost of Key Service Area 320043	0	186,845	186,845	0	188,105	188,105
Total Cost for Department 012	0	264,485	264,485	0	261,618	261,618
Total Excluding Arrears	0	264,485	264,485	0	261,618	261,618
Department 013 Faculty of Procurement and Logistics Management						
Key Service Area 320008 Community Outreach services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	77,031	77,031
Total Cost of Key Service Area 320008	0	0	0	0	77,031	77,031
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	0	0	0	45,000	45,000
Total Cost of Key Service Area 320036	0	0	0	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	78,108	78,108
211107 Boards, Committees and Council Allowances	0	0	0	0	7,355	7,355
221005 Official Ceremonies and State Functions	0	0	0	0	3,000	3,000
221008 Information and Communication Technology Supplies.	0	0	0	0	7,080	7,080
221009 Welfare and Entertainment	0	0	0	0	4,000	4,000
221012 Small Office Equipment	0	0	0	0	8,400	8,400
227001 Travel inland	0	0	0	0	2,601	2,601
Total Cost of Key Service Area 320043	0	0	0	0	110,544	110,544
Total Cost for Department 013	0	0	0	0	232,575	232,575
Total Excluding Arrears	0	0	0	0	232,575	232,575
Department 014 Faculty of Tourism, Hospitality and Languages						
Key Service Area 320008 Community Outreach services						
224008 Educational Materials and Services	0	0	0	0	40,425	40,425
Total Cost of Key Service Area 320008	0	0	0	0	40,425	40,425
Key Service Area 320036 Research, Innovation and Technology Transfer						
224011 Research Expenses	0	0	0	0	45,000	45,000
Total Cost of Key Service Area 320036	0	0	0	0	45,000	45,000
Key Service Area 320043 Teaching and Training						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	39,952	39,952
221005 Official Ceremonies and State Functions	0	0	0	0	3,000	3,000
221009 Welfare and Entertainment	0	0	0	0	7,200	7,200

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000001 Audit and Risk Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	58,113	58,113	0	49,837	49,837
221002 Workshops, Meetings and Seminars	0	17,415	17,415	0	30,000	30,000
221009 Welfare and Entertainment	0	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	18,595	18,595	0	18,595	18,595
222001 Information and Communication Technology Services.	0	4,200	4,200	0	4,200	4,200
227001 Travel inland	0	19,375	19,375	0	25,100	25,100
Total Cost of Key Service Area 000001	0	121,298	121,298	0	131,332	131,332
Key Service Area 000004 Finance and Accounting						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	303,444	303,444	0	565,466	565,466
221002 Workshops, Meetings and Seminars	0	36,412	36,412	0	33,412	33,412
221009 Welfare and Entertainment	0	10,200	10,200	0	10,200	10,200
221011 Printing, Stationery, Photocopying and Binding	0	6,000	6,000	0	6,000	6,000
221012 Small Office Equipment	0	0	0	0	104,032	104,032
221016 Systems Recurrent costs	0	86,000	86,000	0	100,000	100,000
222001 Information and Communication Technology Services.	0	8,400	8,400	0	8,400	8,400
227001 Travel inland	0	21,350	21,350	0	21,350	21,350
263402 Transfer to Other Government Units	0	0	0	0	1,000,000	1,000,000
o/w Transfer to Makerere	0	0	0	0	1,000,000	1,000,000
Total Cost of Key Service Area 000004	0	471,806	471,806	0	1,848,859	1,848,859
Key Service Area 000005 Human Resource Management						
211104 Employee Gratuity	0	579,420	579,420	0	579,420	579,420
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,633,500	3,633,500	0	5,854,669	5,854,669
211107 Boards, Committees and Council Allowances	0	0	0	0	45,523	45,523
212102 Medical expenses (Employees)	0	440,839	440,839	0	340,839	340,839
212103 Incapacity benefits (Employees)	0	150,000	150,000	0	200,000	200,000
221003 Staff Training	0	1,171,153	1,171,153	0	1,700,000	1,700,000
221009 Welfare and Entertainment	0	561,029	561,029	0	0	0
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	8,400	8,400
221012 Small Office Equipment	0	0	0	0	21,648	21,648

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Programme 12 Human Capital Development		Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration							
Key Service Area 000005 Human Resource Management							
222001 Information and Communication Technology Services.	0	0	0	0	0	4,920	4,920
224010 Protective Gear	0	4,000	4,000	4,000	0	40,000	40,000
226001 Insurances	0	816,000	816,000	816,000	0	1,805,886	1,805,886
227001 Travel inland	0	100,575	100,575	100,575	0	20,980	20,980
Total Cost of Key Service Area 000005	0	7,456,516	7,456,516	7,456,516	0	10,622,284	10,622,284
Key Service Area 000006 Planning and Budgeting services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,000	24,000	24,000	0	313,503	313,503
221002 Workshops, Meetings and Seminars	0	0	0	0	0	10,497	10,497
221009 Welfare and Entertainment	0	3,600	3,600	3,600	0	3,600	3,600
221011 Printing, Stationery, Photocopying and Binding	0	8,000	8,000	8,000	0	8,000	8,000
222001 Information and Communication Technology Services.	0	7,200	7,200	7,200	0	7,200	7,200
227001 Travel inland	0	18,000	18,000	18,000	0	18,000	18,000
Total Cost of Key Service Area 000006	0	60,800	60,800	60,800	0	360,800	360,800
Key Service Area 000007 Procurement and Disposal Services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,200	24,200	24,200	0	33,433	33,433
211107 Boards, Committees and Council Allowances	0	39,500	39,500	39,500	0	59,674	59,674
221002 Workshops, Meetings and Seminars	0	14,515	14,515	14,515	0	17,860	17,860
221009 Welfare and Entertainment	0	2,000	2,000	2,000	0	2,000	2,000
221012 Small Office Equipment	0	0	0	0	0	7,175	7,175
222001 Information and Communication Technology Services.	0	14,680	14,680	14,680	0	960	960
227001 Travel inland	0	960	960	960	0	3,540	3,540
Total Cost of Key Service Area 000007	0	95,855	95,855	95,855	0	124,642	124,642
Key Service Area 000010 Leadership and Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,665	14,665	14,665	0	10,000	10,000
211107 Boards, Committees and Council Allowances	0	1,026,573	1,026,573	1,026,573	0	1,826,573	1,826,573
221002 Workshops, Meetings and Seminars	0	0	0	0	0	13,000	13,000
221012 Small Office Equipment	0	0	0	0	0	7,665	7,665
221020 Litigation and related expenses	0	200,000	200,000	200,000	0	952,950	952,950
227001 Travel inland	0	20,270	20,270	20,270	0	4,270	4,270

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
<i>Total Cost of Key Service Area 000010</i>	0	1,261,508	1,261,508	0	2,814,458	2,814,458
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars	0	0	0	0	36,000	36,000
<i>Total Cost of Key Service Area 000013</i>	0	0	0	0	36,000	36,000
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries	84,084,309	0	84,084,309	91,794,309	0	91,794,309
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	380,226	380,226	0	1,322,721	1,322,721
211107 Boards, Committees and Council Allowances	0	215,409	215,409	0	200,000	200,000
212101 Social Security Contributions	0	8,408,431	8,408,431	0	12,751,727	12,751,727
221001 Advertising and Public Relations	0	202,750	202,750	0	378,667	378,667
221002 Workshops, Meetings and Seminars	0	120,815	120,815	0	175,815	175,815
221008 Information and Communication Technology Supplies.	0	0	0	0	121,183	121,183
221009 Welfare and Entertainment	0	0	0	0	730,650	730,650
221010 Special Meals and Drinks	0	200,000	200,000	0	600,000	600,000
221011 Printing, Stationery, Photocopying and Binding	0	836,964	836,964	0	2,116,705	2,116,705
221012 Small Office Equipment	0	494,569	494,569	0	918,968	918,968
221017 Membership dues and Subscription fees.	0	0	0	0	71,750	71,750
222001 Information and Communication Technology Services.	0	312,550	312,550	0	311,590	311,590
222002 Postage and Courier	0	300	300	0	900	900
223001 Property Management Expenses	0	494,569	494,569	0	714,569	714,569
223003 Rent-Produced Assets-to private entities	0	656,606	656,606	0	656,604	656,604
223004 Guard and Security services	0	45,200	45,200	0	2,000,000	2,000,000
223005 Electricity	0	673,971	673,971	0	673,971	673,971
223006 Water	0	442,776	442,776	0	458,776	458,776
224011 Research Expenses	0	400,000	400,000	0	600,000	600,000
227001 Travel inland	0	21,700	21,700	0	210,000	210,000
227004 Fuel, Lubricants and Oils	0	1,220,275	1,220,275	0	1,320,750	1,320,750
263402 Transfer to Other Government Units	0	1,163,040	1,163,040	0	1,163,040	1,163,040
o/w Transfer to Other Government Units	0	1,163,040	1,163,040	0	0	0
o/w Transfers to Government Institutions	0	0	0	0	1,163,040	1,163,040
282101 Donations	0	0	0	0	30,000	30,000

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Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 000014 Administrative and Support Services						
282202 Transfer to Endowment and Convocation Funds	0	0	0	0	195,000	195,000
o/w Transfer to Endowment and Convocation Funds	0	0	0	0	195,000	195,000
352881 Pension and Gratuity Arrears Budgeting	0	0	0	0	421,808	421,808
352899 Other Domestic Arrears Budgeting	0	0	0	0	555,005	555,005
Total Cost of Key Service Area 000014	84,084,309	16,290,152	100,374,461	91,794,309	28,700,203	120,494,512
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	2,000	2,000
221002 Workshops, Meetings and Seminars	0	0	0	0	6,000	6,000
227001 Travel inland	0	0	0	0	4,000	4,000
228001 Maintenance-Buildings and Structures	0	0	0	0	3,000	3,000
Total Cost of Key Service Area 000089	0	0	0	0	15,000	15,000
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	3,500	3,500
221002 Workshops, Meetings and Seminars	0	0	0	0	5,000	5,000
227001 Travel inland	0	0	0	0	3,000	3,000
Total Cost of Key Service Area 000090	0	0	0	0	11,500	11,500
Key Service Area 320001 Academic Affairs						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,006,949	1,006,949	0	1,446,002	1,446,002
211107 Boards, Committees and Council Allowances	0	85,146	85,146	0	101,520	101,520
221002 Workshops, Meetings and Seminars	0	0	0	0	11,280	11,280
221005 Official Ceremonies and State Functions	0	102,210	102,210	0	156,660	156,660
221009 Welfare and Entertainment	0	0	0	0	9,834	9,834
221011 Printing, Stationery, Photocopying and Binding	0	300,000	300,000	0	391,590	391,590
221012 Small Office Equipment	0	0	0	0	40,800	40,800
222001 Information and Communication Technology Services.	0	0	0	0	18,080	18,080
227001 Travel inland	0	15,600	15,600	0	41,090	41,090
352899 Other Domestic Arrears Budgeting	0	377,720	377,720	0	0	0

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Thousands Uganda Shillings		2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development		Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration							
	<i>Total Cost of Key Service Area 320001</i>	0	1,887,625	1,887,625	0	2,216,856	2,216,856
Key Service Area 320008 Community Outreach services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	88,834	88,834	0	50,325	50,325
221001 Advertising and Public Relations		0	73,383	73,383	0	48,383	48,383
221011 Printing, Stationery, Photocopying and Binding		0	60,030	60,030	0	40,380	40,380
221012 Small Office Equipment		0	0	0	0	6,650	6,650
227001 Travel inland		0	39,912	39,912	0	21,262	21,262
	<i>Total Cost of Key Service Area 320008</i>	0	262,160	262,160	0	167,000	167,000
Key Service Area 320010 E-Learning, and innovation services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	32,000	32,000	0	37,800	37,800
221002 Workshops, Meetings and Seminars		0	0	0	0	5,000	5,000
221008 Information and Communication Technology Supplies.		0	345,768	345,768	0	321,273	321,273
221009 Welfare and Entertainment		0	0	0	0	400	400
221012 Small Office Equipment		0	0	0	0	35,400	35,400
222001 Information and Communication Technology Services.		0	239,135	239,135	0	239,135	239,135
227001 Travel inland		0	12,400	12,400	0	6,400	6,400
	<i>Total Cost of Key Service Area 320010</i>	0	629,303	629,303	0	645,408	645,408
Key Service Area 320013 Estates Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	30,000	30,000	0	32,000	32,000
221009 Welfare and Entertainment		0	0	0	0	1,800	1,800
221012 Small Office Equipment		0	0	0	0	15,871	15,871
222001 Information and Communication Technology Services.		0	0	0	0	2,100	2,100
222002 Postage and Courier		0	0	0	0	300	300
226001 Insurances		0	54,996	54,996	0	21,000	21,000
227001 Travel inland		0	0	0	0	18,500	18,500
228001 Maintenance-Buildings and Structures		0	534,121	534,121	0	3,839,170	3,839,170
228002 Maintenance-Transport Equipment		0	100,000	100,000	0	100,000	100,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	81,200	81,200	0	175,436	175,436
	<i>Total Cost of Key Service Area 320013</i>	0	800,317	800,317	0	4,206,176	4,206,176
Key Service Area 320021 Hospital Management and Support Services							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	48,000	48,000	0	44,820	44,820

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Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Central Administration						
Key Service Area 320021 Hospital Management and Support Services						
221002 Workshops, Meetings and Seminars	0	9,800	9,800	0	32,240	32,240
221009 Welfare and Entertainment	0	0	0	0	2,400	2,400
224001 Medical Supplies and Services	0	420,820	420,820	0	341,400	341,400
227001 Travel inland	0	1,580	1,580	0	6,000	6,000
Total Cost of Key Service Area 320021	0	480,200	480,200	0	426,860	426,860
Key Service Area 320026 Library services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	34,460	34,460	0	26,440	26,440
221002 Workshops, Meetings and Seminars	0	3,950	3,950	0	10,000	10,000
221007 Books, Periodicals & Newspapers	0	322,690	322,690	0	300,000	300,000
221011 Printing, Stationery, Photocopying and Binding	0	55,370	55,370	0	39,000	39,000
221017 Membership dues and Subscription fees.	0	112,800	112,800	0	41,050	41,050
224011 Research Expenses	0	0	0	0	22,200	22,200
227001 Travel inland	0	3,420	3,420	0	5,000	5,000
Total Cost of Key Service Area 320026	0	532,690	532,690	0	443,690	443,690
Total Cost for Department 001	84,084,309	30,350,230	114,434,539	91,794,309	52,771,069	144,565,378
Total Excluding Arrears	84,084,309	29,972,510	114,056,819	91,794,309	51,794,255	143,588,564
Department 002 Dean of students						
Key Service Area 000021 Gender Mainstreaming services						
282103 Scholarships and related costs	0	0	0	0	16,650	16,650
Total Cost of Key Service Area 000021	0	0	0	0	16,650	16,650
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	50,000	50,000
221002 Workshops, Meetings and Seminars	0	0	0	0	40,000	40,000
221009 Welfare and Entertainment	0	0	0	0	1,000	1,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	10,000	10,000
224008 Educational Materials and Services	0	170,800	170,800	0	0	0
227001 Travel inland	0	0	0	0	8,400	8,400
263402 Transfer to Other Government Units	0	1,604,650	1,604,650	0	2,115,000	2,115,000
o/w Transfer to Government Institutions	0	0	0	0	2,115,000	2,115,000
o/w Transfer to Other Government Units	0	1,604,650	1,604,650	0	0	0

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Makerere University Business School

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Dean of students						
282103 Scholarships and related costs	0	2,716,172	2,716,172	0	2,990,327	2,990,327
Key Service Area 320040 Student Affairs (Sports affairs, Guild affairs, chapel)						
282106 Contributions to Religious and Cultural institutions	0	90,000	90,000	0	60,000	60,000
o/w Contribution to Religious and Cultural Institutions	0	90,000	90,000	0	0	0
o/w Contributions to Religious and Cultural Institutions	0	0	0	0	60,000	60,000
282202 Transfer to Endowment and Convocation Funds	0	195,000	195,000	0	0	0
o/w Transfer to Endowment Account	0	195,000	195,000	0	0	0
Total Cost of Key Service Area 320040	0	4,776,622	4,776,622	0	5,274,727	5,274,727
Total Cost for Department 002	0	4,776,622	4,776,622	0	5,291,377	5,291,377
Total Excluding Arrears	0	4,776,622	4,776,622	0	5,291,377	5,291,377
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1607 Retooling of Makerere University Business School						
Key Service Area 000003 Facilities and Equipment Management						
312229 Other ICT Equipment - Acquisition	302,907	0	302,907	0	0	0
312231 Office Equipment - Acquisition	500,000	0	500,000	0	0	0
312233 Medical, Laboratory and Research & appliances - Acquisition	100,000	0	100,000	0	0	0
312235 Furniture and Fittings - Acquisition	510,070	0	510,070	0	0	0
Total Cost of Key Service Area 000003	1,412,977	0	1,412,977	0	0	0
Total Cost for Project 1607	1,412,977	0	1,412,977	0	0	0
Total Excluding Arrears	1,412,977	0	1,412,977	0	0	0
Project 1836 Makerere University Business School Infrastructure Development Project						
Key Service Area 000002 Construction Management						
225201 Consultancy Services-Capital	200,000	0	200,000	0	0	0
312121 Non-Residential Buildings - Acquisition	300,000	0	300,000	500,000	0	500,000
Total Cost of Key Service Area 000002	500,000	0	500,000	500,000	0	500,000
Total Cost for Project 1836	500,000	0	500,000	500,000	0	500,000
Total Excluding Arrears	500,000	0	500,000	500,000	0	500,000
Project 1984 Institutional Development of Makerere University Business School						
Key Service Area 000003 Facilities and Equipment Management						
312221 Light ICT hardware - Acquisition	0	0	0	792,000	0	792,000
312235 Furniture and Fittings - Acquisition	0	0	0	589,595	0	589,595
Total Cost of Key Service Area 000003	0	0	0	1,381,595	0	1,381,595
Total Cost for Project 1984	0	0	0	1,381,595	0	1,381,595

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Makerere University Business School

Thousands Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
Programme 12 Human Capital Development	GoU	External Fin.	Total	GoU	External Fin.	Total
Total Excluding Arrears	0	0	0	1,381,595	0	1,381,595
Total for Vote Function 02	121,124,138	0	121,124,138	151,738,350	0	151,738,350
Total Excluding Arrears	120,746,418	0	120,746,418	150,761,536	0	150,761,536
Grand Total Vote 303	124,345,572	0	124,345,572	155,253,284	0	155,253,284
Total Excluding Arrears	123,967,853	0	123,967,853	154,276,470	0	154,276,470

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Makerere University Business School

Table V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2024/25 Approved Budget			2025/26 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 12 Human Capital Development						
Vote Function 02 General Administration and support services						
Department 003 Strategy and Projects						
1607 Retooling of Makerere University Business School	1,412,977	0	1,412,977	0	0	0
1836 Makerere University Business School Infrastructure Development Project	500,000	0	500,000	500,000	0	500,000
1984 Institutional Development of Makerere University Business School	0	0	0	1,381,595	0	1,381,595
Total Development for the Department 003	1,912,977	0	1,912,977	1,881,595	0	1,881,595
Total Excluding Arrears	1,912,977	0	1,912,977	1,881,595	0	1,881,595
Grand Total Vote	1,912,977	0	1,912,977	1,881,595	0	1,881,595
Total Excluding Arrears	1,912,977	0	1,912,977	1,881,595	0	1,881,595

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Table V7: External Financing for the Vote

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Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2024/25	Projection FY2025/26
142119	Sale of bid documents-From Private Entities	0.000	0.018
142212	Educational/Instruction related levies	70.340	71.618
Total		70.340	71.636