

# Vote: 136 Makerere University

## QUARTER 3: Highlights of Vote Performance

### VI: 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 (US\$ Billion)**

	Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>							
Recurrent Wage	49.336	35.290	38.463	38.463	78.0%	78.0%	100.0%
Recurrent Non Wage	16.494	16.826	14.165	14.165	85.9%	85.9%	100.0%
Development GoU	20.159	14.788	14.538	14.538	72.1%	72.1%	100.0%
Development Donor*	9.310	N/A	2.412	1.412	25.9%	15.2%	58.5%
<b>GoU Total</b>	<b>85.990</b>	<b>66.903</b>	<b>67.167</b>	<b>67.167</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>95.300</b>	<b>N/A</b>	<b>69.578</b>	<b>68.578</b>	<b>73.0%</b>	<b>72.0%</b>	<b>98.6%</b>
<i>(ii) Arrears and Taxes</i>							
Arrears	0.040	N/A	0.010	0.010	25.0%	25.0%	100.0%
Taxes**	0.500	N/A	0.000	0.000	0.0%	0.0%	N/A
<b>Total Budget</b>	<b>95.841</b>	<b>66.903</b>	<b>69.589</b>	<b>68.589</b>	<b>72.6%</b>	<b>71.6%</b>	<b>98.6%</b>
<i>(iii) Non Tax Revenue</i>	133.354	N/A	88.335	87.997	66.2%	66.0%	99.6%
<b>Grand Total</b>	<b>229.195</b>	<b>66.903</b>	<b>157.923</b>	<b>156.586</b>	<b>68.9%</b>	<b>68.3%</b>	<b>99.2%</b>
Excluding Taxes, Arrears	228.654	66.903	157.913	156.576	69.1%	68.5%	99.2%

\* 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	228.65	157.91	156.58	69.1%	68.5%	99.2%
<b>Total For Vote</b>	<b>228.65</b>	<b>157.91</b>	<b>156.58</b>	<b>69.1%</b>	<b>68.5%</b>	<b>99.2%</b>

\* Excluding Taxes and Arrears

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

Three key challenges have been identified with respect to budget execution. First, the FY2014/15 budget was premised on an increase of 10% for tuition and other fees. This was stayed under a Presidential Directive not to increase fees. The expected resource was UGX 4.1bn, commitment from government under the Presidential Directive is UGX2.4bn. Second, another directive requested the harmonisation of tuition and other fees between Ugandan and other East African Students where previously international students were charged at a higher rate than students from Uganda. The University is therefore operating with a budget shortfall. Third, despite the reduced resource as highlighted above the University in 2013/14 committed to pay a harmonised staff incentive that has stalled the operations at unit level.

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (US\$ Bn)**

# Vote: 136 Makerere University

## QUARTER 3: Highlights of Vote Performance

(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.

**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>	Enrolment: Enrolment is expected at 42000(38,552 undergraduate and 4000 graduate students). Academic programmes include 112 undergraduate and 127 graduate programmes. Operation and management of two newly established campuses in Jinja and Fort Portal Admission: 14,000 students will be admitted in six laboratory based and four humanities and liberal arts units of the university Graduation 13,000 students in their final year of study	Enrolment: Enrolment as at 31 March 2015 was 37,286 Students (34,421 undergraduate and 1,865 graduate Registered students )39% of these are female Academic programmes include 112 undergraduate and 127 graduate programmes.	N/A
<i>Performance Indicators:</i>			
No. of students graduating	13,000	13776	
No. of students enrolled (UG & PG)	42,000	37286	
No. of academic programs taught	212	212	
<i>Output Cost:</i>	US\$ Bn: 88.595	US\$ Bn: 45.711	% Budget Spent: 51.6%
<b>Output: 075103</b>	<b>Outreach</b>		
<i>Description of Performance:</i>	University Colleges offer short courses/ non degree awards to enhance skills development for past, present and prospective students	500	There is a systematic restructuring to document the courses and participants to the different training programmes-
<i>Performance Indicators:</i>			
Number of participants in short courses	4,000	500	
<i>Output Cost:</i>	US\$ Bn: 17.679	US\$ Bn: 11.968	% Budget Spent: 67.7%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	Food allowance for 6303 government supported students-	Food allowance for 6303 government supported students; Accommodation and transport for 3655 non resident	NA

# Vote: 136 Makerere University

## QUARTER 3: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		government supported students; Staff salaries for staff deployed in the halls; and General management and operation of the halls of residences	
<i>Performance Indicators:</i>			
Number of Private students in Halls of Residence	1,740	1740	
Number of Government students residing in halls of residence	2,650	2650	
<i>Output Cost:</i>	US\$ Bn: 13.926	US\$ Bn: 13.752	% Budget Spent: 98.8%
<b>Output: 075180</b>	<b>Construction and rehabilitation of learning facilities (Universities)</b>		
<i>Description of Performance:</i>	NIL	N/A	The library was completed in FY2010/11 - output needs to be deleted
<i>Performance Indicators:</i>			
No. of upcountry learning centres rehabilitated	0	0	
Area of Library space constructed (m2)	0	0	
<i>Output Cost:</i>	US\$ Bn: 8.066	US\$ Bn: 4.438	% Budget Spent: 55.0%
<b>Vote Function Cost</b>	<b>US\$ Bn: 228.654</b>	<b>US\$ Bn: 156.576</b>	<b>% Budget Spent: 68.5%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 228.654</b>	<b>US\$ Bn: 156.576</b>	<b>% Budget Spent: 68.5%</b>

\* Excluding Taxes and Arrears

The budget shortfalls, the Colleges are operating within minimal resources several of the core activities have been affected with the budget falls.

**Table V2.2: Implementing Actions to Improve Vote Performance**

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 136 Makerere University		
Vote Function: 07 51 Delivery of Tertiary Education		
Provision made to evaluate the existing status of teaching facilities including laboratories. Support under the AfDB targeting selected laboratories in the science based Colleges- Master plan outlining phased maintenance and improvements to be finalised	<b>Architectural designs under AfDB - HEST finalised and submitted to the project coordinating team at the MoES.</b>	Comprehensive phased maintenance plan not undertaken due to resource constraints

## 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>85.99</b>	<b>67.17</b>	<b>67.17</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</b>

# Vote: 136 Makerere University

## QUARTER 3: Highlights of Vote Performance

<i>Class: Outputs Provided</i>	73.84	58.18	58.18	78.8%	78.8%	100.0%
075101 Teaching and Training	27.34	21.23	21.23	77.7%	77.7%	100.0%
075102 Research, Consultancy and Publications	14.25	10.88	10.88	76.4%	76.4%	100.0%
075103 Outreach	7.90	6.06	6.06	76.7%	76.7%	100.0%
075104 Students' Welfare	9.86	8.71	8.71	88.3%	88.3%	100.0%
075105 Administration and Support Services	14.50	11.29	11.29	77.9%	77.9%	100.0%
<i>Class: Outputs Funded</i>	1.63	1.41	1.41	87.0%	87.0%	100.0%
075151 Support to Infectious Diseases Institute	1.63	1.41	1.41	87.0%	87.0%	100.0%
<i>Class: Capital Purchases</i>	10.52	7.57	7.57	72.0%	72.0%	100.0%
075173 Roads, Streets and Highways	0.10	0.00	0.00	0.0%	0.0%	N/A
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.18	0.13	0.13	72.1%	72.1%	100.0%
075176 Purchase of Office and ICT Equipment, including Software	0.23	0.17	0.17	72.1%	72.1%	100.0%
075177 Purchase of Specialised Machinery & Equipment	2.70	1.95	1.95	72.1%	72.1%	100.0%
075180 Construction and rehabilitation of learning facilities (Universities)	7.31	5.33	5.33	72.9%	72.9%	100.0%
<b>Total For Vote</b>	<b>85.99</b>	<b>67.17</b>	<b>67.17</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</b>

\* 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
<i>Output Class: Outputs Provided</i>	73.84	58.16	58.16	78.8%	78.8%	100.0%
211101 General Staff Salaries	49.34	38.46	38.46	78.0%	78.0%	100.0%
222003 Information and communications technology (ICT)	0.54	0.44	0.44	80.8%	80.8%	100.0%
223005 Electricity	1.68	1.26	1.26	75.0%	75.0%	100.0%
223006 Water	3.20	2.68	2.68	83.6%	83.6%	100.0%
282103 Scholarships and related costs	19.08	15.33	15.33	80.3%	80.3%	100.0%
<i>Output Class: Outputs Funded</i>	1.63	1.41	1.41	87.0%	87.0%	100.0%
263106 Other Current grants (Current)	1.63	1.41	1.41	87.0%	87.0%	100.0%
<i>Output Class: Capital Purchases</i>	11.02	7.59	7.59	68.8%	68.8%	100.0%
231001 Non Residential buildings (Depreciation)	3.19	1.89	1.89	59.2%	59.2%	100.0%
231003 Roads and bridges (Depreciation)	0.10	0.02	0.02	22.1%	22.1%	100.0%
231004 Transport equipment	0.18	0.13	0.13	72.1%	72.1%	100.0%
231005 Machinery and equipment	2.93	2.12	2.12	72.1%	72.1%	100.0%
231007 Other Fixed Assets (Depreciation)	0.00	0.22	0.22	N/A	N/A	100.0%
281501 Environment Impact Assessment for Capital Works	1.20	0.94	0.94	78.0%	78.0%	100.0%
281503 Engineering and Design Studies & Plans for capital	2.92	2.28	2.28	78.0%	78.0%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.50	0.00	0.00	0.0%	0.0%	N/A
<i>Output Class: Arrears</i>	0.04	0.01	0.01	25.0%	25.0%	100.0%
321614 Electricity arrears (Budgeting)	0.04	0.01	0.01	25.0%	25.0%	100.0%
<b>Grand Total:</b>	<b>86.53</b>	<b>67.18</b>	<b>67.18</b>	<b>77.6%</b>	<b>77.6%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>85.99</b>	<b>67.17</b>	<b>67.17</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</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>85.99</b>	<b>67.17</b>	<b>67.17</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	65.83	52.63	52.63	79.9%	79.9%	100.0%
<i>Development Projects</i>						
0184 Institutional Development Program	0.00	1.15	1.15	N/A	N/A	100.0%
1132 Food Technology Incubations	4.50	3.25	3.25	72.1%	72.1%	100.0%
1133 Technology Innovations	4.50	3.25	3.25	72.1%	72.1%	100.0%

# Vote: 136 Makerere University

## QUARTER 3: Highlights of Vote Performance

1134	SPEDA	1.00	0.72	<b>0.72</b>	72.1%	72.1%	100.0%
1250	Support to Innovation - EV Car Project	10.00	6.16	<b>6.16</b>	61.6%	61.6%	100.0%
1272	Support to Makerere University	0.16	0.01	<b>0.01</b>	8.2%	8.2%	100.0%
<b>Total For Vote</b>		<b>85.99</b>	<b>67.17</b>	<b>67.17</b>	<b>78.1%</b>	<b>78.1%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

**Table V3.4: Donor 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>9.31</b>	<b>2.41</b>	<b>1.41</b>	<b>25.9%</b>	<b>15.2%</b>	<b>58.5%</b>
<i>Development Projects</i>						
0184 Institutional Development Program	9.31	2.41	<b>1.41</b>	25.9%	15.2%	58.5%
<b>Total For Vote</b>	<b>9.31</b>	<b>2.41</b>	<b>1.41</b>	<b>25.9%</b>	<b>15.2%</b>	<b>58.5%</b>