

Vote: 136 Makerere 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)

	Approved Budget	Cashlimits by End	Released by End	Spent by End Sep	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>							
Recurrent Wage	49.336	12.334	12.334	12.334	25.0%	25.0%	100.0%
Recurrent Non Wage	16.494	4.134	4.124	4.124	25.0%	25.0%	100.0%
Development GoU	20.159	5.040	5.040	5.040	25.0%	25.0%	100.0%
Development Donor*	9.310	N/A	2.025	1.025	21.7%	11.0%	50.6%
GoU Total	85.990	21.508	21.497	21.497	25.0%	25.0%	100.0%
Total GoU+Donor (MTEF)	95.300	N/A	23.522	22.522	24.7%	23.6%	95.7%
<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
Total Budget	95.841	21.508	23.533	22.533	24.6%	23.5%	95.8%
<i>(iii) Non Tax Revenue</i>	133.354	N/A	24.419	24.419	18.3%	18.3%	100.0%
Grand Total	229.195	21.508	47.952	46.952	20.9%	20.5%	97.9%
Excluding Taxes, Arrears	228.654	21.508	47.942	46.942	21.0%	20.5%	97.9%

* 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	47.94	46.94	21.0%	20.5%	97.9%
Total For Vote	228.65	47.94	46.94	21.0%	20.5%	97.9%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The University continues to face challenges of inadequate resources. This has resulted into student and staff unrest. We still await the allocation of resources from MoFPED in lieu of increase in tuition fees that had been proposed for FY2014/15- the increment was phased beginning with 1st years.

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

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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*

<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			
Output: 075101	Teaching and Training		
<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	Total registered students are 5,177 first years,2620 second year,2526 third year,525 fourth years and 129 fifth years of which 4654 are female and 6323 are male students.Academic programmes include 112 undergraduate and 127 graduate programmes	Students tend to register towards the end of semester that is examination time majorly during the Months of November and December for Sem 1 and April and May for Semester 2. Overall however the true enrolment reflection can be ascertained at the time of registration
<i>Performance Indicators:</i>			
No. of students graduating	13,000		0
No. of students enrolled (UG & PG)	42,000		10,977
No. of academic programs taught	212		239
<i>Output Cost:</i>	US\$ Bn: 88.595	US\$ Bn: 16.539	% Budget Spent: 18.7%
Output: 075103	Outreach		
<i>Description of Performance:</i>	University Colleges offer short courses/ non degree awards to enhance skills development for past, present and prospective students	Colleges participating in short courses include COCIS, CoBAMS, LAW, COVAB and CHUSS. There is a systematic restructuring to document the courses and participants to the different training programmes	This is a College driven initiative and operates as and when the courses are run to fit within the timeframes
<i>Performance Indicators:</i>			
Number of participants in short courses	4,000		1,000
<i>Output Cost:</i>	US\$ Bn: 17.679	US\$ Bn: 4.227	% Budget Spent: 23.9%
Output: 075104	Students' Welfare		
<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 government supported students;Staff salaries for staff deployed in the halls; and General management and operation of the halls of residences	N/A

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
			Counselling and health services for staff and students
<i>Performance Indicators:</i>			
Number of Private students in Halls of Residence	1,740	1,740	
Number of Government students residing in halls of residence	2,650	2,560	
<i>Output Cost:</i>	US\$ Bn: 13.926	US\$ Bn: 2.557	% Budget Spent: 18.4%
Output: 075180	Construction and rehabilitation of learning facilities (Universities)		
<i>Description of Performance:</i>	NIL	N/A	N/A
<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: 1.777	% Budget Spent: 22.0%
Vote Function Cost	US\$ Bn: 228.654	US\$ Bn: 46.942	% Budget Spent: 20.5%
Cost of Vote Services:	US\$ Bn: 228.654	US\$ Bn: 46.942	% Budget Spent: 20.5%

* Excluding Taxes and Arrears

Disharmony between the Staff payroll as captured by the OBT at budgeting stage in comparison to the Ministry of Public Service Performance detail. While the budget payroll details are categorised by College and department, the MoPS payroll is generic and unformatted MoPS. This is likely to generate errors in the data capture for the quarter.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 136 Makerere University		
Vote Function: 0751 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	Finalised with Architectural drawings for rehabilitation of selected discipline specific and multi-disciplinary Laboratory facilities- The requirement specification and documentation of equipment for the identified laboratories. The procurement process will be handled by the Ministry of Education and Sports	N/A

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	85.99	21.50	21.50	25.0%	25.0%	100.0%
<i>Class: Outputs Provided</i>	73.84	18.46	18.46	25.0%	25.0%	100.0%
075101 Teaching and Training	27.34	6.83	6.83	25.0%	25.0%	100.0%

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075102	Research, Consultancy and Publications	14.25	3.56	3.56	25.0%	25.0%	100.0%
075103	Outreach	7.90	1.97	1.97	25.0%	25.0%	100.0%
075104	Students' Welfare	9.86	2.47	2.47	25.0%	25.0%	100.0%
075105	Administration and Support Services	14.50	3.62	3.62	25.0%	25.0%	100.0%
<i>Class: Outputs Funded</i>		1.63	0.41	0.41	25.0%	25.0%	100.0%
075151	Support to Infectious Diseases Institute	1.63	0.41	0.41	25.0%	25.0%	100.0%
<i>Class: Capital Purchases</i>		10.52	2.63	2.63	25.0%	25.0%	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	0.05	0.05	25.0%	25.0%	100.0%
075176	Purchase of Office and ICT Equipment, including Software	0.23	0.06	0.06	25.0%	25.0%	100.0%
075177	Purchase of Specialised Machinery & Equipment	2.70	0.68	0.68	25.0%	25.0%	100.0%
075180	Construction and rehabilitation of learning facilities (Universities)	7.31	1.85	1.85	25.3%	25.3%	100.0%
Total For Vote		85.99	21.50	21.50	25.0%	25.0%	100.0%

* 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
Output Class: Outputs Provided	73.84	18.46	18.46	25.0%	25.0%	100.0%
211101 General Staff Salaries	49.34	12.33	12.33	25.0%	25.0%	100.0%
222003 Information and communications technology (ICT)	0.54	0.14	0.14	25.0%	25.0%	100.0%
223005 Electricity	1.68	0.42	0.42	25.0%	25.0%	100.0%
223006 Water	3.20	0.80	0.80	25.0%	25.0%	100.0%
282103 Scholarships and related costs	19.08	4.77	4.77	25.0%	25.0%	100.0%
Output Class: Outputs Funded	1.63	0.41	0.41	25.0%	25.0%	100.0%
263106 Other Current grants (Current)	1.63	0.41	0.41	25.0%	25.0%	100.0%
Output Class: Capital Purchases	11.02	2.63	2.63	23.9%	23.9%	100.0%
231001 Non Residential buildings (Depreciation)	3.19	0.63	0.63	19.6%	19.6%	100.0%
231003 Roads and bridges (Depreciation)	0.10	0.00	0.00	0.0%	0.0%	N/A
231004 Transport equipment	0.18	0.05	0.05	25.0%	25.0%	100.0%
231005 Machinery and equipment	2.93	0.73	0.73	25.0%	25.0%	100.0%
231007 Other Fixed Assets (Depreciation)	0.00	0.08	0.08	N/A	N/A	100.0%
281501 Environment Impact Assessment for Capital Works	1.20	0.34	0.34	28.0%	28.0%	100.0%
281503 Engineering and Design Studies & Plans for capital	2.92	0.82	0.82	28.0%	28.0%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.50	0.00	0.00	0.0%	0.0%	N/A
Output Class: Arrears	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%
Grand Total:	86.53	21.51	21.51	24.9%	24.9%	100.0%
Total Excluding Taxes and Arrears:	85.99	21.50	21.50	25.0%	25.0%	100.0%

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
VF:0751 Delivery of Tertiary Education	85.99	21.50	21.50	25.0%	25.0%	100.0%
<i>Recurrent Programmes</i>						
01 Headquarters	65.83	16.46	16.46	25.0%	25.0%	100.0%
<i>Development Projects</i>						
0184 Institutional Development Program	0.00	0.00	0.00	N/A	N/A	N/A
1132 Food Technology Incubations	4.50	1.13	1.13	25.0%	25.0%	100.0%
1133 Technology Innovations	4.50	1.13	1.13	25.0%	25.0%	100.0%
1134 SPEDA	1.00	0.25	0.25	25.0%	25.0%	100.0%
1250 Support to Innovation - EV Car Project	10.00	2.54	2.54	25.4%	25.4%	100.0%

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1272 Support to Makerere University	0.16	0.00	0.00	0.0%	0.0%	N/A
Total For Vote	85.99	21.50	21.50	25.0%	25.0%	100.0%

* 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
VF:0751 Delivery of Tertiary Education	9.31	2.03	1.03	21.7%	11.0%	50.6%
<i>Development Projects</i>						
0184 Institutional Development Program	9.31	2.03	1.03	21.7%	11.0%	50.6%
Total For Vote	9.31	2.03	1.03	21.7%	11.0%	50.6%