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)

(i) Excluding Arrears, Taxes		Approved Budget	Cashlimits by End	Released by End	Spent by End Sep	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	72.483	0.000	24.895	24.895	34.3%	34.3%	100.0%
	Non Wage	21.466	0.000	5.367	5.367	25.0%	25.0%	100.0%
Development	GoU	20.159	0.000	4.032	4.032	20.0%	20.0%	100.0%
	Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	GoU Total	**114.109**	**0.000**	**34.294**	**34.294**	**30.1%**	**30.1%**	**100.0%**
	Total GoU+Donor (MTEF)	**114.109**	**N/A**	**34.294**	**34.294**	**30.1%**	**30.1%**	**100.0%**
(ii) Arrears and Taxes	*Arrears*	*0.000*	*N/A*	*0.000*	*0.000*	*N/A*	*N/A*	*N/A*
	*Taxes***	*0.948*	*N/A*	*0.156*	*0.156*	*16.5%*	*16.5%*	*100.0%*
	Total Budget	**115.056**	**0.000**	**34.450**	**34.450**	**29.9%**	**29.9%**	**100.0%**
(iii) Non Tax Revenue		*112.269*	*N/A*	*36.130*	*36.130*	*32.2%*	*32.2%*	*100.0%*
	Grand Total	**227.326**	**0.000**	**70.580**	**70.580**	**31.0%**	**31.0%**	**100.0%**
	Excluding Taxes, Arrears	*226.378*	*0.000*	*70.424*	*70.424*	31.1%	31.1%	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	226.38	70.42	**70.42**	*31.1%*	*31.1%*	*100.0%*
Total For Vote	**226.38**	**70.42**	**70.42**	***31.1%***	***31.1%***	***100.0%***

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The Semester started late due to industrial action by non teaching staff. Staff remuneration, enhancement and equivalencies have been a source of both staff and student unrest and interupt the smooth operation of the University. Inadequate resourcing. Cash flows from student fee payments have been slower than expected. The inadeqacy of fees compared to the unit cost implies that the university is continuously carrying forward arrears from previous financial years. Rationalisation of academic programmes is progressively reducing the student numbers in some colleges leading to reduced resourcing. Litigation continues to be a drain on the resources

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

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QUARTER 1: Highlights of Vote Performance

*Excluding Taxes and Arrears

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions impelemented 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**
Vote Function: 0751 Delivery of Tertiary Education			
Output: 075101	**Teaching and Training**		
Description of Performance:	Enrolment: Enrolment is expected at 42000(38,552 undergraduate and 4000 graduate students). Academic programmes include 80 undergraduate and 120 graduate programmes. Operation and management of two branch campuses in Jinja and Fort Portal Admission: 12,000 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	the enrolment as at the end of 1st quarter is 23,752 undergraduate and 536 graduate students Academic programmes include 112 undergraduate and 127 graduate programmes.	Student as always register towards the end of the end of the semester.So most continuing students had not registered at the end of th 1st quarter-Graduation is scheduled for January 2016 for students who completed their programs in May 2015 Q4 of FY2014/15
Performance Indicators:			
No. of students graduating	13,000	0	
No. of students enrolled (UG & PG)	42,000	24288	
No. of academic programs taught	180	180	
Output Cost:	UShs Bn: 117.398	UShs Bn: 28.150	% Budget Spent: 24.0%
Output: 075103	**Outreach**		
Description of Performance:	University Colleges offer short courses/ non degree awards to enhance skills development for past, present and prospective students	University staff spend 15% of time under the outreach compinnet University Colleges offer short courses/ non degree awards to enhance skills development for past, present and prospective students	n/a
Performance Indicators:			
Number of participants in short courses	2,000	2000	
Output Cost:	UShs Bn: 8.254	UShs Bn: 6.914	% Budget Spent: 83.8%
Output: 075104	**Students' Welfare**		
Description of Performance:	Food allowance for 6303 government supported students- Subsistence allowance for 2500 Non residents students	Food allowance for 6303 government supported students- Subsistence allowance for 3653 Non residents students 378 staff employed in the halls of residence	n/a

Vote: 136   Makerere University

QUARTER 1: 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
Performance Indicators:			
Number of Private students in Halls of Resisdence	1,740	1740	
Number of Government students residing in halls of residence	2,650	2650	
Output Cost:	UShs Bn: 9.290	UShs Bn: 2.723	% Budget Spent: 29.3%
Output: 075180	**Construction and rehabilitation of learning facilities (Universities)**		
Description of Performance:	Nil	N/A	n/a
Performance Indicators:			
No. of upcountry learning centres rehabilitated	0	0	
Area of Library space constructed (m2)	0	0	
Output Cost:	UShs Bn: 4.908	UShs Bn: 0.764	% Budget Spent: 15.6%
Vote Function Cost	*UShs Bn: 226.378*	*UShs Bn: 70.424*	*% Budget Spent: 31.1%*
Cost of Vote Services:	*UShs Bn: 226.378*	*UShs Bn: 70.424*	*% Budget Spent: 31.1%*

* Excluding Taxes and Arrears

The University reached an understanding with the Uganda Development Corporation with respect to Kira Motors Corporation. Makerere University will be respoensible for the research and development process while UDC will handle the production processes. Initial processes for the automotive industry are ongoing. These include the environmnental impact assessment and business case development. Makerere University is expected to have 4% of the shares when the industry is fully functioning. The variance between the unit cost and the fees paid by the students continues to be a challenge to the financial management system of the university. This coupled with a stagnant non wage recurrent allocation under the governmnet subvention means that the arrears continue to be a constant feature of the financial processes in the University. Wage differentials between the teaching and non teaching staff generated unrest which led to a late start of the semester this impacts on the student enrolment and or resgistration process and reduced cash inflows. It is anticipated that enhacement of administrative staff to the levels of the academic staff will be effected in the FY2016/17 and the 2015/16 arrears will be met as per the communictaion by the Presidential Directive. The expectation is further that the phased approach in enehnacement to UGX 15m for the professor will be effected.

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		
Equip laboartories under the ADB V Support to Higher Education Science and Technology	**Research grants proposals written by staff to back stop the short falls in equipment in laboratories- AfDB project still in initial stages of procurements**	AfDB project still in initial stages of procurements

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*	*% GoU Budget*	*% GoU Releases*

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QUARTER 1: Highlights of Vote Performance

	Budget	Budget Released	Budget Spent	Budget Released	Budget Spent	Releases Spent
VF:0751 Delivery of Tertiary Education	**114.11**	**34.29**	**34.29**	*30.1%*	*30.1%*	*100.0%*
Class: Outputs Provided	*104.69*	*32.21*	*32.21*	*30.8%*	*30.8%*	*100.0%*
075101 Teaching and Training	55.26	14.18	**14.18**	*25.7%*	*25.7%*	*100.0%*
075102 Research, Consultancy and Publications	18.17	6.82	**6.82**	*37.5%*	*37.5%*	*100.0%*
075103 Outreach	7.91	3.50	**3.50**	*44.2%*	*44.2%*	*100.0%*
075104 Students' Welfare	7.14	2.65	**2.65**	*37.2%*	*37.2%*	*100.0%*
075105 Administration and Support Services	16.21	5.07	**5.07**	*31.3%*	*31.3%*	*100.0%*
Class: Outputs Funded	*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%*
Class: Capital Purchases	*7.79*	*1.68*	*1.68*	*21.5%*	*21.5%*	*100.0%*
075173 Roads, Streets and Highways	0.16	0.03	**0.03**	*19.8%*	*19.8%*	*100.0%*
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.16	0.01	**0.01**	*6.3%*	*6.3%*	*100.0%*
075176 Purchase of Office and ICT Equipment, including Software	0.50	0.10	**0.10**	*19.2%*	*19.2%*	*100.0%*
075177 Purchase of Specialised Machinery & Equipment	2.86	0.78	**0.78**	*27.1%*	*27.1%*	*100.0%*
075180 Construction and rehabilitation of learning facilities (Universities)	4.11	0.76	**0.76**	*18.6%*	*18.6%*	*100.0%*
Total For Vote	**114.11**	**34.29**	**34.29**	*30.1%*	*30.1%*	*100.0%*

* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expend-iture	% Budged Released	% Budget Spent	%Releases Spent
Output Class: Outputs Provided	***104.69***	***32.21***	***32.21***	***30.8%***	***30.8%***	*100.0%*
211101 General Staff Salaries	72.48	24.90	**24.90**	34.3%	34.3%	100.0%
212101 Social Security Contributions	6.25	0.00	**0.00**	0.0%	0.0%	N/A
212201 Social Security Contributions	0.00	1.56	**1.56**	N/A	N/A	100.0%
222003 Information and communications technology (ICT)	0.54	0.14	**0.14**	25.0%	25.0%	100.0%
223005 Electricity	1.65	0.41	**0.41**	25.0%	25.0%	100.0%
223006 Water	1.03	0.26	**0.26**	25.0%	25.0%	100.0%
282102 Fines and Penalties/ Court wards	0.50	0.00	**0.00**	0.0%	0.0%	N/A
282103 Scholarships and related costs	22.23	4.95	**4.95**	22.2%	22.2%	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	***8.74***	***1.83***	***1.83***	***21.0%***	***21.0%***	*100.0%*
281503 Engineering and Design Studies & Plans for capital	1.59	0.32	**0.32**	19.8%	19.8%	100.0%
312101 Non-Residential Buildings	2.52	0.45	**0.45**	17.8%	17.8%	100.0%
312103 Roads and Bridges.	0.16	0.03	**0.03**	19.8%	19.8%	100.0%
312105 Taxes on Buildings & Structures	0.42	0.10	**0.10**	25.0%	25.0%	100.0%
312201 Transport Equipment	0.16	0.01	**0.01**	6.3%	6.3%	100.0%
312202 Machinery and Equipment	3.36	0.87	**0.87**	25.9%	25.9%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.53	0.05	**0.05**	9.8%	9.8%	100.0%
Grand Total:	**115.06**	**34.45**	**34.45**	**29.9%**	**29.9%**	**100.0%**
Total Excluding Taxes and Arrears:	**114.11**	**34.29**	**34.29**	**30.1%**	**30.1%**	**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	**114.11**	**34.29**	**34.29**	*30.1%*	*30.1%*	*100.0%*
Recurrent Programmes						
01 Headquarters	93.95	30.26	**30.26**	*32.2%*	*32.2%*	*100.0%*
Development Projects						
0184 Institutional Development Program	0.00	0.00	**0.00**	*N/A*	*N/A*	*N/A*

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QUARTER 1: Highlights of Vote Performance

1132	Food Technology Incubations	0.00	0.00	**0.00**	*N/A*	*N/A*	*N/A*
1133	Technology Innovations	0.00	0.00	**0.00**	*N/A*	*N/A*	*N/A*
1134	SPEDA	0.00	0.00	**0.00**	*N/A*	*N/A*	*N/A*
1250	Support to Innovation - EV Car Project	10.00	1.95	**1.95**	*19.5%*	*19.5%*	*100.0%*
1272	Support to Makerere University	0.16	0.03	**0.03**	*19.8%*	*19.8%*	*100.0%*
1341	Food Technology Incubations II	4.50	0.62	**0.62**	*13.8%*	*13.8%*	*100.0%*
1342	Technology Innovations II	4.50	1.23	**1.23**	*27.3%*	*27.3%*	*100.0%*
1343	SPEDA II	1.00	0.20	**0.20**	*20.1%*	*20.1%*	*100.0%*
	Total For Vote	**114.11**	**34.29**	**34.29**	***30.1%***	***30.1%***	***100.0%***

* Excluding Taxes and Arrears

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