

# Vote: 136 Makerere University

## QUARTER 4: 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 (UShs Billion)**

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	72.483	72.483	72.483	72.483	100.0%	100.0%	100.0%
Recurrent Non Wage	21.466	21.466	21.466	21.466	100.0%	100.0%	100.0%
Development GoU	20.159	21.107	20.159	20.159	100.0%	100.0%	100.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>	<b>114.109</b>	<b>115.056</b>	<b>114.108</b>	<b>114.108</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>114.109</b>	<b>N/A</b>	<b>114.108</b>	<b>114.108</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.948	N/A	0.997	0.997	105.2%	105.2%	100.0%
<b>Total Budget</b>	<b>115.056</b>	<b>115.056</b>	<b>115.105</b>	<b>115.105</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
(iii) Non Tax Revenue	112.269	N/A	93.067	93.067	82.9%	82.9%	100.0%
<b>Grand Total</b>	<b>227.326</b>	<b>115.056</b>	<b>208.173</b>	<b>208.173</b>	<b>91.6%</b>	<b>91.6%</b>	<b>100.0%</b>
Excluding Taxes, Arrears	226.378	115.056	207.176	207.176	91.5%	91.5%	100.0%

\* Donor expenditure information available

\*\* Non VAT taxes 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	207.18	207.18	91.5%	91.5%	100.0%
<b>Total For Vote</b>	<b>226.38</b>	<b>207.18</b>	<b>207.18</b>	<b>91.5%</b>	<b>91.5%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

The University received Shs. 115,056,452,013 from Treasury, against an annual Budget of Shs. 115,056,453,707.

Revenue from tuition and other fees was Shs. 93,067,671,812 (out of which student debtors amounted to 2,376,165,785), against the annual Budget of Shs. 112,299,305,800 (17% below budget). This was due to a declining number of students and failure by several students to meet the tuition payment requirements especially in the second semester.

Total cumulative expenditure for the period up to 4th quarter totaled Shs.207,176,397,973 which is 91% of the annual Budget of Shs.226, 326,675,561. The University was unable to meet the salary expectation for the month of June 2016. Contribution to the wage bill from internally generated revenue continues to be a challenge to the University.

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

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(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 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 2nd semester was 37,610 undergraduate and 2,250 graduate students . 80 undergraduate programmes and 100 postgraduate programmes Operation and management of two newly established campuses in Jinja and Fort Portal Graduation 14,193 students graduated in January 2016of which 6,998 were female students and 7,195 male students Programme phasing to move towards E- learning mode. 1476 academic staff 71 professors 116 Associate prof 172 senior Lecturers 308 lecturers 648 Assistant lecturers 131 teaching 60% of staff time 10,000 undergrdaute students in yr 2 undertake internship	n/a
<i>Performance Indicators:</i>			
No. of students graduating	13,000	14318	
No. of students enrolled (UG & PG)	42,000	37610	
No. of academic programs taught	180	180	
<i>Output Cost:</i>	UShs Bn: 117.398	UShs Bn: 84.406	% Budget Spent: 71.9%
<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	Civil society engagement and Consultancy services/Reports Colleges Short courses in five Colleges- Computing and IT, CHUSS/Gender, Law, CoBMAS, COVAB	n/a
<i>Performance Indicators:</i>			

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
Number of participants in short courses	2,000	2000	
<i>Output Cost:</i>	UShs Bn: 8.254	UShs Bn: 12.760	% Budget Spent: 154.6%
<b>Output: 075104</b>	<b>Students' Welfare</b>		
<i>Description of Performance:</i>	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
<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>	UShs Bn: 9.290	UShs Bn: 10.970	% Budget Spent: 118.1%
<b>Output: 075180</b>	<b>Construction and rehabilitation of learning facilities (Universities)</b>		
<i>Description of Performance:</i>	Nil	nil	The library construction was completed in FY 2011/12- communication was made to OPM to delete the output.
<i>Performance Indicators:</i>			
No. of upcountry learning centres rehabilitated	0	0	
Area of Library space constructed (m2)	0	0	
<i>Output Cost:</i>	UShs Bn: 4.908	UShs Bn: 4.217	% Budget Spent: 85.9%
<b>Vote Function Cost</b>	<b>UShs Bn: 226.378</b>	<b>UShs Bn: 207.176</b>	<b>% Budget Spent: 91.5%</b>
<b>Cost of Vote Services:</b>	<b>UShs Bn: 226.378</b>	<b>UShs Bn: 207.176</b>	<b>% Budget Spent: 91.5%</b>

\* Excluding Taxes and Arrears

Total cumulative expenditure for the period up to 4th quarter totaled Shs.213, 354,397,973 which is 89% of the annual Budget of Shs.239, 454,675,561.

The University received Shs. 115,056,452,013 from Treasury, against an annual Budget of Shs. 115,056,453707.

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

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 136 Makerere University		
Vote Function: 07 51 Delivery of Tertiary Education		
Equip laboratories under the ADB V Support to Higher Education Science and Technology	<b>The procurement process for equipment under the AfDB is on going. Nine laboratories in six colleges are being rehabilitated</b> Equip laboratories under the ADB V Support to Higher Education Science and Technology	NA

### 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.

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**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>114.11</b>	<b>114.11</b>	<b>114.11</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	104.69	104.69	104.69	100.0%	100.0%	100.0%
075101 Teaching and Training	55.26	51.31	51.31	92.9%	92.9%	100.0%
075102 Research, Consultancy and Publications	18.17	19.84	19.84	109.2%	109.2%	100.0%
075103 Outreach	7.91	8.91	8.91	112.7%	112.7%	100.0%
075104 Students' Welfare	7.14	8.01	8.01	112.2%	112.2%	100.0%
075105 Administration and Support Services	16.21	16.62	16.62	102.5%	102.5%	100.0%
<i>Class: Outputs Funded</i>	1.63	1.63	1.63	100.0%	100.0%	100.0%
075151 Support to Infectious Diseases Institute	1.63	1.63	1.63	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	7.79	7.79	7.79	100.0%	100.0%	100.0%
075173 Roads, Streets and Highways	0.16	0.16	0.16	100.0%	100.0%	100.0%
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.16	0.16	0.16	100.0%	100.0%	100.0%
075176 Purchase of Office and ICT Equipment, including Software	0.50	0.50	0.50	100.0%	100.0%	100.0%
075177 Purchase of Specialised Machinery & Equipment	2.86	2.86	2.86	100.0%	100.0%	100.0%
075180 Construction and rehabilitation of learning facilities (Universities)	4.11	4.11	4.11	100.0%	100.0%	100.0%
<b>Total For Vote</b>	<b>114.11</b>	<b>114.11</b>	<b>114.11</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	104.69	104.69	104.69	100.0%	100.0%	100.0%
211101 General Staff Salaries	72.48	72.48	72.48	100.0%	100.0%	100.0%
212101 Social Security Contributions	6.25	3.13	3.13	50.0%	50.0%	100.0%
212201 Social Security Contributions	0.00	3.13	3.13	N/A	N/A	100.0%
222003 Information and communications technology (ICT)	0.54	0.54	0.54	100.0%	100.0%	100.0%
223005 Electricity	1.65	1.65	1.65	100.0%	100.0%	100.0%
223006 Water	1.03	1.03	1.03	100.0%	100.0%	100.0%
282102 Fines and Penalties/ Court wards	0.50	0.50	0.50	100.0%	100.0%	100.0%
282103 Scholarships and related costs	22.23	22.23	22.23	100.0%	100.0%	100.0%
<i>Output Class: Outputs Funded</i>	1.63	1.63	1.63	100.0%	100.0%	100.0%
263106 Other Current grants (Current)	1.63	1.63	1.63	100.0%	100.0%	100.0%
<i>Output Class: Capital Purchases</i>	8.74	8.79	8.79	100.6%	100.6%	100.0%
281503 Engineering and Design Studies & Plans for capital	1.59	1.59	1.59	100.0%	100.0%	100.0%
312101 Non-Residential Buildings	2.52	2.52	2.52	100.0%	100.0%	100.0%
312103 Roads and Bridges.	0.16	0.16	0.16	100.0%	100.0%	100.0%
312105 Taxes on Buildings & Structures	0.42	0.42	0.42	100.0%	100.0%	100.0%
312201 Transport Equipment	0.16	0.16	0.16	100.0%	100.0%	100.0%
312202 Machinery and Equipment	3.36	3.36	3.36	100.0%	100.0%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.53	0.58	0.58	109.2%	109.2%	100.0%
<b>Grand Total:</b>	<b>115.06</b>	<b>115.11</b>	<b>115.11</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>114.11</b>	<b>114.11</b>	<b>114.11</b>	<b>100.0%</b>	<b>100.0%</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>114.11</b>	<b>114.11</b>	<b>114.11</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	93.95	93.95	93.95	100.0%	100.0%	100.0%
<i>Development Projects</i>						
1250 Support to Innovation - EV Car Project	10.00	10.00	10.00	100.0%	100.0%	100.0%

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<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>
1272 Support to Makerere University	0.16	0.16	<b>0.16</b>	100.0%	100.0%	100.0%
1341 Food Technology Incubations II	4.50	4.50	<b>4.50</b>	100.0%	100.0%	100.0%
1342 Technology Innovations II	4.50	4.50	<b>4.50</b>	100.0%	100.0%	100.0%
1343 SPEDA II	1.00	1.00	<b>1.00</b>	100.0%	100.0%	100.0%
<b>Total For Vote</b>	<b>114.11</b>	<b>114.11</b>	<b>114.11</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Excluding Taxes and Arrears

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