

Vote: 137 Mbarara University

QUARTER 1: 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 Sep	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>							
Recurrent Wage	13.560	2.344	2.344	2.344	17.3%	17.3%	100.0%
Recurrent Non Wage	2.886	0.727	0.688	0.655	23.8%	22.7%	95.3%
Development GoU	3.799	0.950	0.950	0.988	25.0%	26.0%	104.0%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	20.244	4.020	3.981	3.987	19.7%	19.7%	100.1%
Total GoU+Donor (MTEF)	20.244	N/A	3.981	3.987	19.7%	19.7%	100.1%
<i>(ii) Arrears and Taxes</i>							
Arrears	0.023	N/A	0.017	0.017	75.0%	75.0%	100.0%
Taxes**	0.094	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget	20.361	4.020	3.998	4.004	19.6%	19.7%	100.1%
<i>(iii) Non Tax Revenue</i>	7.565	N/A	2.093	1.658	27.7%	21.9%	79.2%
Grand Total	27.926	4.020	6.091	5.662	21.8%	20.3%	93.0%
Excluding Taxes, Arrears	27.809	4.020	6.074	5.645	21.8%	20.3%	92.9%

* 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	27.81	6.07	5.65	21.8%	20.3%	92.9%
Total For Vote	27.81	6.07	5.65	21.8%	20.3%	92.9%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

There were no major variances in budget execution, however the over expenditure on Buildings was due to payment of certificates for completion of construction works of Faculty of Applied Sciences at Kihumuro. The under performance of other capital development plans was mainly due to on-going procurement processes for Machinery & Equipment, Vehicles and ICT networking. The implementation of the 10% salary enhancement was not enforced in the Quarter due to approve processes at the university.

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

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QUARTER 1: Highlights of Vote Performance

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*

<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>	Enroll and register 1,300 new students. Conduct 30 weeks of lectures & practicals and 4 weeks of examinations. 10 weeks of Recess Term for 41 Nursing and 35 Medical Laboratory completion students. Procure teaching materials (Computers supplies, Chemicals, Apparatus, and Text books) for 3,431 students. Conduct 1 Study Trip for each of the following programmes: Nursing, Pharmacy, Medical Laboratory Science & Business Administration. Pay Faculty Allowance for 530 GoU Science based students. Conduct Graduation for 965 students. Hold 8 Quality Assurance and Curriculum Review meetings/workshops.	Enroled and registered 856 new students. Conducted 7 weeks of lectures & practicals. Procured Teaching materials (Computers supplies, Chemicals, Apparatus and Textbooks) for 3,233 students. Held 2 Quality Assurance and Curriculum Review meetings/workshops. Timely payment of salaries for 352 staff	Procurement process for more teaching materials and Text Books is on-going.
<i>Performance Indicators:</i>			
Students enrolment	3,431	3,233	
No. of students graduating	965	0	
Pass rates (all courses)	96.0	96.2	
<i>Output Cost:</i>	UShs Bn: 11.472	UShs Bn: 2.800	% Budget Spent: 24.4%
Output: 075103	Outreach		
<i>Description of Performance:</i>	Conduct 8 weeks of Leadership and Community placement for 69 Medical students, 20 Nursing, 64 Pharmacy & 49 Medical Lab. Science, 8 weeks of School Practice for 254 Science Education Students, 8 weeks of Industrial Training for 222 Computer Science, Computer Engineering and Information Technology Students, 140 Business Administration, and 38 Science Laboratory Technology Students. Participate in the Annual exhibitions for Uganda National Council for Higher Education and Uganda National	No Outputs	No planned outputs in the Quarter

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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
	Council for Science and Technology.		
<i>Output Cost:</i>	US\$ Bn: 0.501	US\$ Bn: 0.000	% Budget Spent: 0.0%
Output: 075104	Students' Welfare		
<i>Description of Performance:</i>	Feed and accommodate 260 GoU students and pay living out allowance for 455 GoU students. Provide health care and recreation (sports and games) facilities for 3,431 students.	Fed and accommodated 242 GoU students and paid living out allowance for 422 GoU non- resident students. Provided health care and recreation (sports and games) facilities for 3,233 students	Variance is due GoU students delay to register so as to be paid Living out allowance.
<i>Performance Indicators:</i>			
No. of students accommodated	715	664	
<i>Output Cost:</i>	US\$ Bn: 0.878	US\$ Bn: 0.212	% Budget Spent: 24.2%
Vote Function Cost	US\$ Bn: 27.809	US\$ Bn: 5.645	% Budget Spent: 20.3%
Cost of Vote Services:	US\$ Bn: 27.809	US\$ Bn: 5.645	% Budget Spent: 20.3%

* Excluding Taxes and Arrears

Since there were no major under or over expenditures in the Quarter the trend is expected to normalise in the course of the year. The manual financial management and accounting system affects timely compilation and accuracy of reports, however with the piloting of CEMAS at MUST the university expects improvement in the course of the financial year.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 137 Mbarara University		
Vote Function: 07 51 Delivery of Tertiary Education		
Continued with infrastructure development mainly at Kihumuro - Faculty of Applied Sciences and Technology	Continued with infrastructure development mainly at Kihumuro - Faculty of Applied Sciences and Technology (FAST) as a priority.	Completion of the FAST Block is expected IN FY 2015/16 with installation of Lifts.
Continue to lobby government for additional wage to improve staffing levels to atleast 50%.	Hired part time and visiting academic staff to teach and examine students. Continued to lobby government for additional wage to improve staffing levels to atleast 50%.	Government did not increase wage to cater for improvement of staffing levels to atleast 50%.
Vote: 137 Mbarara University		
Vote Function: 07 51 Delivery of Tertiary Education		
Accreditation of University programmes by NCHE. Emphasise procurement planning and adherence to plans and Quality Assurance.	MUST continued to enforce Accreditation of Academic programmes by NCHE. Emphasised Quality Assurance systems and procurement planning and adherence to plans.	There are delays by NCHE to accredit submitted programmes.

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

				Released	Spent	Spent
VF:0751 Delivery of Tertiary Education	20.24	3.98	3.99	19.7%	19.7%	100.1%
<i>Class: Outputs Provided</i>	16.36	3.01	2.98	18.4%	18.2%	98.9%
075101 Teaching and Training	8.32	2.08	2.05	25.0%	24.6%	98.4%
075102 Research, Consultancy and Publications	0.08	0.02	0.02	25.0%	21.3%	85.3%
075103 Outreach	0.08	0.00	0.00	0.0%	0.0%	N/A
075104 Students' Welfare	0.36	0.08	0.08	21.0%	21.0%	100.0%
075105 Administration and Support Services	7.53	0.84	0.84	11.1%	11.1%	100.5%
<i>Class: Outputs Funded</i>	0.09	0.02	0.02	25.0%	24.9%	99.7%
075151 Guild Services	0.06	0.02	0.02	25.0%	25.0%	100.0%
075152 Subscriptions to Research and International Organisations	0.03	0.01	0.01	25.0%	24.8%	99.1%
<i>Class: Capital Purchases</i>	3.80	0.95	0.99	25.0%	26.0%	104.0%
075172 Government Buildings and Administrative Infrastructure	3.20	0.80	0.92	25.0%	28.8%	114.9%
075173 Roads, Streets and Highways	0.10	0.03	0.00	25.0%	0.0%	0.0%
075175 Purchase of Motor Vehicles and Other Transport Equipment	0.15	0.04	0.00	24.7%	0.0%	0.0%
075176 Purchase of Office and ICT Equipment, including Software	0.10	0.03	0.00	25.0%	0.0%	0.0%
075177 Purchase of Specialised Machinery & Equipment	0.20	0.05	0.03	25.0%	14.5%	58.0%
075178 Purchase of Office and Residential Furniture and Fittings	0.05	0.01	0.04	25.0%	78.9%	315.7%
Total For Vote	20.24	3.98	3.99	19.7%	19.7%	100.1%

* 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
Output Class: Outputs Provided	16.36	3.01	2.98	18.4%	18.2%	98.9%
211101 General Staff Salaries	12.90	2.18	2.18	16.9%	16.9%	100.0%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.66	0.17	0.17	25.0%	25.0%	100.0%
211103 Allowances	0.10	0.03	0.03	25.0%	25.4%	101.5%
212101 Social Security Contributions	0.70	0.17	0.17	25.0%	25.0%	100.0%
213001 Medical expenses (To employees)	0.02	0.01	0.01	25.0%	24.3%	97.4%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	25.0%	17.5%	69.8%
213003 Retrenchment costs	0.01	0.00	0.00	25.0%	0.0%	0.0%
221001 Advertising and Public Relations	0.03	0.01	0.01	22.8%	22.8%	100.0%
221002 Workshops and Seminars	0.03	0.01	0.01	25.0%	21.5%	86.0%
221003 Staff Training	0.04	0.01	0.01	25.0%	25.0%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	25.0%	25.0%	100.0%
221005 Hire of Venue (chairs, projector, etc)	0.00	0.00	0.00	25.0%	0.0%	0.0%
221006 Commissions and related charges	0.07	0.02	0.02	25.0%	30.0%	120.0%
221007 Books, Periodicals & Newspapers	0.12	0.03	0.00	25.7%	0.9%	3.3%
221008 Computer supplies and Information Technology (IT)	0.04	0.01	0.01	25.0%	25.0%	100.0%
221009 Welfare and Entertainment	0.04	0.01	0.01	25.0%	26.3%	105.0%
221010 Special Meals and Drinks	0.16	0.04	0.04	21.6%	21.6%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.02	0.02	25.0%	25.2%	100.9%
221012 Small Office Equipment	0.01	0.00	0.00	25.0%	21.6%	86.4%
221014 Bank Charges and other Bank related costs	0.01	0.00	0.00	25.0%	25.0%	100.0%
222001 Telecommunications	0.03	0.01	0.01	25.0%	24.7%	98.9%
222002 Postage and Courier	0.01	0.00	0.00	25.0%	22.4%	89.7%
222003 Information and communications technology (ICT)	0.09	0.02	0.02	25.0%	25.0%	100.0%
223001 Property Expenses	0.08	0.02	0.02	25.0%	25.0%	100.0%
223002 Rates	0.00	0.00	0.00	25.0%	0.0%	0.0%
223003 Rent – (Produced Assets) to private entities	0.04	0.01	0.01	13.1%	24.0%	182.9%
223004 Guard and Security services	0.01	0.00	0.00	25.0%	25.0%	100.0%
223005 Electricity	0.08	0.02	0.02	25.0%	25.0%	100.0%
223006 Water	0.05	0.01	0.01	25.0%	25.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.01	0.00	0.00	25.0%	25.0%	100.0%
224001 Medical and Agricultural supplies	0.10	0.02	0.02	25.0%	25.0%	100.0%
224002 General Supply of Goods and Services	0.00	0.00	0.00	N/A	N/A	100.0%
224004 Cleaning and Sanitation	0.03	0.01	0.01	14.8%	14.6%	98.4%
224005 Uniforms, Beddings and Protective Gear	0.01	0.00	0.00	25.0%	19.3%	77.3%
225001 Consultancy Services- Short term	0.01	0.00	0.00	25.0%	0.0%	0.0%
226001 Insurances	0.02	0.01	0.00	25.0%	0.0%	0.0%
227001 Travel inland	0.08	0.01	0.01	16.1%	18.2%	113.2%
227002 Travel abroad	0.07	0.02	0.02	25.0%	30.2%	121.0%
227004 Fuel, Lubricants and Oils	0.08	0.02	0.02	22.0%	22.8%	103.2%
228001 Maintenance - Civil	0.04	0.01	0.01	25.0%	29.7%	118.7%
228002 Maintenance - Vehicles	0.08	0.02	0.02	25.0%	25.1%	100.4%
228003 Maintenance – Machinery, Equipment & Furniture	0.03	0.01	0.01	25.0%	20.1%	80.3%
282101 Donations	0.00	0.00	0.00	25.0%	25.0%	100.0%
282103 Scholarships and related costs	0.37	0.08	0.07	21.2%	20.2%	95.6%
Output Class: Outputs Funded	0.09	0.02	0.02	25.0%	24.9%	99.7%
262101 Contributions to International Organisations (Curre	0.03	0.01	0.01	25.0%	24.8%	99.1%
264101 Contributions to Autonomous Institutions	0.06	0.02	0.02	25.0%	25.0%	100.0%
Output Class: Capital Purchases	3.89	0.95	0.99	24.4%	25.4%	104.0%
231001 Non Residential buildings (Depreciation)	3.20	0.80	0.92	25.0%	28.8%	114.9%
231003 Roads and bridges (Depreciation)	0.10	0.03	0.00	25.0%	0.0%	0.0%
231004 Transport equipment	0.15	0.04	0.00	24.7%	0.0%	0.0%
231005 Machinery and equipment	0.30	0.08	0.03	25.0%	9.7%	38.8%
231006 Furniture and fittings (Depreciation)	0.00	0.01	0.04	N/A	N/A	315.7%
231007 Other Fixed Assets (Depreciation)	0.05	0.00	0.00	0.0%	0.0%	N/A
312204 Taxes on Machinery, Furniture & Vehicles	0.09	0.00	0.00	0.0%	0.0%	N/A
Output Class: Arrears	0.02	0.02	0.02	75.0%	75.0%	100.0%
321614 Electricity arrears (Budgeting)	0.02	0.02	0.02	75.0%	75.0%	100.0%
Grand Total:	20.36	4.00	4.00	19.6%	19.7%	100.1%
Total Excluding Taxes and Arrears:	20.24	3.98	3.99	19.7%	19.7%	100.1%

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
VF:0751 Delivery of Tertiary Education	20.24	3.98	3.99	19.7%	19.7%	100.1%
<i>Recurrent Programmes</i>						
01 Headquarters	16.45	3.03	3.00	18.4%	18.2%	98.9%
<i>Development Projects</i>						
0368 Development	3.80	0.95	0.99	25.0%	26.0%	104.0%
Total For Vote	20.24	3.98	3.99	19.7%	19.7%	100.1%

* Excluding Taxes and Arrears

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