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Financing a Public University: Strategic Directions for Makerere University in Uganda

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Abstract

Public universities all over the world are continually facing challenges arising from increasing expectations from government and the public for universities to serve the broader needs of society. This has impacted the universities' ability to offer their core functions of teaching and learning, research and outreach. This paper reviews the current resource allocation models, reforms and developments of higher education in Uganda. Despite the available options of funding strategies (donor contributions, government support and the Appropriation in Aid [AIA]), Makerere University still faces the dilemma of unfinished business. It was thus established that the block allocation model currently used by Makerere University, which is based on fixed percentages to units, has led to a lack of co-ordination of services in the university. This has led to the difficulty in supporting university-wide services. This paper attempts, therefore, to provide strategic directions for Makerere University in ensuring effective resource allocation and prioritisation of the University budget in accordance with its core functions. The paper does so by suggesting restructuring from the current percentage-based budgeting to activity-based budgeting and expenditure allocation where the budgets clearly outline the activities expected in the various units for the financial year.

Résumé

Les universités publiques dans le monde entier sont continuellement confrontés à des défis en raison des attentes des gouvernement et du public pour la satisfaction des besoins généraux de la société. Une telle situation a un impact sur la capacité des universités à assurer leurs fonctions

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principales d'enseignement et d'apprentissage, de recherche et de sensibilisation. Cet article passe en revue les modèles d'allocation de ressources, les réformes et les évolutions de l'enseignement supérieur en Ouganda. Malgré les choix possibles en matière de stratégies de financement (participation des bailleurs, appui du gouvernement et allocation d'aides (AIA), l'Université Makerere doit encore faire face aux dilemmes du travail inachevé. Il a été ainsi établi que le modèle d'allocation en bloc actuellement en usage dans cette université, basé sur l'allocation des pourcentages fixes à des unités, s'est soldé par un manque de coordination des services au sein de l'université d'où la difficulté à appuyer tous les services de l'université. Cet article tente donc de donner des orientations stratégiques pour assurer l'allocation efficace des ressources et la priorisation du budget de l'université selon ses principales fonctions. Pour ce faire, l'article suggère une restructuration en abandonnant le système actuel d'établissement du budget par allocation de pourcentages au profit d'un système d'établissement du budget par activité et par allocation de dépenses, et en faisant de sorte que les budgets définissent clairement les activités attendues des diverses unités au titre de l'exercice budgétaire.

Introduction

Public universities all over the world are continually facing challenges arising out of the increasing expectations of government and the public with regard to the role of universities in serving the broader needs of society. This has impacted on the universities' ability to achieve their core functions of teaching and learning, and research to guide the education system in the country. The Ugandan education sector is based on a four-tier model: seven years of primary school on the first tier, four years of the second level in secondary school, known as Ordinary Level (O-Level), or at technical schools for three years. The O-Level allows a candidate to join the third level for two years of Higher School (HSc) referred to as Advanced Level (A-Level), technical institutes for vocational, business and technical education, or colleges for primary school teacher training. The A-Level qualification or its equivalent is a mandatory requirement for entry to a fourth level – tertiary/higher education (Magara 2006).

The financing of higher education in Uganda dates back to 1922 with the establishment of Makerere College as a vocational school where students received full scholarship, covering tuition and board, health and transport and an allowance known as 'boom', meant to cater for their personal needs. Since then, there have been a number of reforms in addressing the funding status of Makerere University with regard to meeting the relevance of teaching programmes of African society (Mamdani 2007:1). However, the attempt at reforming university governance and financing has faced a number of challenges. For instance, the 1976 students' strike against the repressive state caused considerable turmoil at the university. One result was the exodus of students and lecturers to foreign countries (Mushemeza 1990:7).

When the National Resistance Movement (NRM) came to power in 1986, there were a number of top-down interventions. For instance, the President of Uganda, who was also the Chancellor of the university appointed the Makerere University Visitation Committee, to advise government on the university's development. This Committee recommended the introduction of cost sharing. This was to be brought about by: (i) stopping the payment of 'boom' and other allowances; (ii) instituting book banks instead of supplying fresh textbooks every year or paying textbook cash allowances; (iii) requiring resident students to contribute to the cost of their meals and accommodation; and (iv) instituting a system of scholarships, bursaries and loans to assist needy students (Kajubi 1992:439). The Committee set the tune for the future of government funding to public universities when it decided that 'the time has come for Makerere to reduce her reliance on the public purse'. It also recommended the principle of cost sharing (Mamdani 2007:13). This trend has continued to affect Makerere University up to the present. The major concern in this paper therefore is whether the reforms within the higher education environment are relevant to the needs of the country, and what influence they have had on government and the state's funding of public universities. This paper recognises that there are different players in the governance, and thus in the financing, of a public university. The paper reviews the current resource allocation models applied elsewhere in the world that would be appropriate for Makerere University. Despite the available options for funding Makerere University, dilemmas still face it. It is hoped that the given strategic directions may help ensure the effective financing of Makerere University.

Methodology

The paper adopts a qualitative research design that has entirely employed a review of documents, both published and unpublished, regarding higher education in general and Makerere University in particular. The documents reviewed consisted of books, dissertations, newspaper articles, and meetings, workshop, seminar and conference papers. The author participated in a number of specific meetings and workshops that were intended to discuss the funding of Makerere University. Some of these include two consultative meetings of Deans and Directors, one in November 2006, and another in September 2007, regarding bridging the budget gap. These meetings were all organised by the

Makerere University Administration. The author was also privileged to give an input to the Ad Hoc Committee on bridging the deficit gap, the content of which made an initial input to this paper.

Reforms and Governance of Universities in Uganda

Introduction

The development of the education system in Uganda can be traced back to June 1894, when the British took over Uganda as a protectorate. At that time, the schools set up by Protestants and Catholics aimed at meeting societal needs. For instance, in 1898, proper schools began to be established in places where missionaries lived. Churches were built alongside schools and health facilities, with the aim of the spiritual interest of the child (Sekamwa 1997). The period 1898-1925 saw a tremendous development in the education system, including the establishment of various formal schools like the catechism schools, village schools, vernacular schools, central schools and high schools, technical schools and teacher training schools (normal schools). For instance, it was in 1922 that the Uganda protectorate government established Makerere College as the highest institution of learning in Uganda. To co-ordinate and supervise this education system, plans were drawn up under the auspices of the Phelps-Stokes Fund in co-operation with the International Education Board (Ssekamwa & Lugumba 2001:2). In 1927, the Uganda Legislative Council passed the Education Ordinance (Ssekamwa 1997:194), which spelt out the powers of and procedures for the management and administration of the education system in Uganda, and placed the responsibility for directing and financing education affairs on the Government. In 1937, the de La Warr Commission recommended that Makerere College be turned into a university college and that secondary schools should be placed at an education level or standard required to produce candidates for entering Makerere College as an institution of higher education offering post-school certificate courses. In 1940, the Thomas Education Committee recommended the involvement of governments in financing the schools (Ssekamwa 1997:195) – recommendations that were given the force of law by the Education Ordinance in 1942.

In 1949, the Makerere College Act was passed, which transformed Makerere University College into a constituent college of the University of London. The Act made provision for government control and administration of the college. The Binns Study Group in 1951, and later the de Bunsen Education Committee in 1952, enhanced the co-ordination and supervision of the education system in the country (Uganda Protectorate 1953:6). Their findings were partly taken up in the Education Ordinance of 1959 that provided for universal education, and stipulated that any child, regardless of his or her race or religion, should be able to attend any school in Uganda. This provision challenged the Government to ensure proper standards in education. Thus, in 1962, the Government set up a committee to report on the needs and priorities of education. This provided guidelines that paved the way for the context of university education standards in Uganda. The committee's report gave credit to the contribution of university education to the development of education in the country. It noted that:

> The university gives a clear lead and provides effective co-operation that can be achieved between the academic institutions and other post-secondary institutions of diploma- or certificate-grading standard (University of East Africa 1962:94).

With the challenges posed by independence in 1962, the Government appointed the Castle Education Commission of 1963, which provided policy guidelines for the education system in Uganda until 1987. These guidelines were adopted in the Education (Amendment) Act of 1963 to ensure the effective control of educational planning and development throughout the country. UNESCO, in 1969, carried out a study to establish priorities in educational development in Uganda, which guided the drafting of the Education Act, 1970. In the same year, on 1 July 1970, Makerere University became an independent National University of the Republic Uganda, awarding undergraduate and postgraduate degrees. The Makerere University (interim provisions) Act, 1970 granted Makerere University College full university status and gave it the authority to operate as an autonomous institution. The Makerere University Act, 1970 and the Education Act, 1970 were the chief legal provisions regarding the education system in Uganda. In 1987, the Government set up the Uganda National Education Policy Review Commission, to review the entire education system and recommend new steps. These recommendations formed the basis of the Government White Paper on Education 1992, which guides the current reforms and development of the education system in Uganda.

The various education reforms, since Uganda became a protectorate in 1894, have expanded educational opportunities at all levels, but often with little attention and clarity to the funding of such institutions. However, the major goal of these reforms was to meet the need and relevance of each education level in the country.

Expansion of Higher Education in Uganda

Higher education in Uganda is expanding rapidly. Globally, higher education or what is commonly referred to as college or university education, aims at the production of qualified human resources, training for a research career, effective management of teaching-learning provisions and enhancing life chances (Commonwealth of Learning 2006:5). In Uganda, the terms 'higher' and 'tertiary' education are used interchangeably to refer to the post-secondary system of formal education (MoES 1992:87, MoES 2003:8). In the last 20 years, from 1987 to 2007, several institutions of higher learning have been established. From one university in 1986, nineteen exist today in the country (NCHE 2005). The other tertiary institutions include six National Teachers Colleges (NTCs), five Uganda Technical Colleges (UTCs) and five Uganda Colleges of Commerce (UCCs), seven agricultural sector-based tertiary institutions, 27 paramedical schools, two weather and land science institutes, and two leisure institutes. Most of these institutions offer a further and/or vocational training at certificate or diploma levels. The graduates of these institutions can be enrolled in universities.

Over the last decade, university education in Uganda has witnessed changes in policies and programmes that have tended to promote academic development in terms of numbers and programmes. For instance, Uganda had only one public university – Makerere University (MUK) – that had been the apex of the education system until 1988 (Ssekamwa 1997:42). In 1988, the government passed a statute establishing a second university, Mbarara University of Science and Technology (MUST). Kyambogo University was later established by merging the former Uganda Polytechnic Kyambogo (UPK), the Institute of Teacher Education Kyambogo (ITEK), and the Uganda National Institute for Special Education (UNISE) (Uganda 2003: Article 3). The other public universities include Gulu University and Busitema University, all receiving government funding. Furthermore, The MoES is required to guide privately-funded institutions to serve the goals of education. Since 1988, 15 private universities have been licensed and/or registered by the Government of Uganda: the Islamic University in Uganda (1988), the Uganda Martyrs University, Nkozi (1993), Nkumba University (1996), Bugema University (1997), the Uganda Christian University, Mukono (1997), Busoga University (1998), Ndejje University (1999), Kampala University (2000), Kampala International University (2001), Aga Khan University (2001), Kumi University (2004), Kabale University (2005), the Mountains of the Moon University (2005), the Uganda Pentecostal University (2005), and the African Bible University (2005) (NCHE 2005).

The increase in the number universities requires deliberate planning of a differentiated, integrated and well co-ordinated higher education system to meet the expectations of Ugandans (Kasozi 2003:21). This has put the government in a position to influence the policies and programmes of public universities to cater for the expanding university population. This has also affected government funding and support for public universities. This results in a need for the provision of better management, control and governance of public universities.

The Governance of Public Universities in Uganda

The history of the governance of higher education in Uganda dates back to Legal Notice No. 129 of 1962 and the provisions of the Education Ordinance, 1963 (Ssekamwa & Lugumba 1973:106). This is the joint responsibility of various stakeholders. These stakeholders include the national governing bodies and higher education institutions. According to the Constitution of the Republic of Uganda (1995), the Government consists of three arms of state: the legislature, the judiciary and the executive. The three arms of Government are together all responsible for various functions and services which among others include: the national census and statistics, national standards, educational policy, making national plans for the provision of services and co-ordinating plans in the country.

The legislature performs its duties through Parliament. Parliament has the power to make laws on any matter for the peace, order, development and good governance of the country (GOU 1995). Parliament, through its Committee on Social Services, has the power to initiate, discuss and make recommendations on all bills and policies concerning education before Parliament. The Committee is also supposed to carry out relevant research, to monitor and to evaluate the activities of Government and other bodies in all social services, including higher education. Similarly, judicial power is derived from the people and is exercised by the courts (GOU 1995). The Courts of Judicature consist of the Supreme Court, the Court of Appeal, the High Court and such other courts as Parliament may establish by law. There are various levels of participation by the judiciary in the management of higher education, including cases, hearings, appeals, and judgements on or about individual, public or private corporations (including educational institutions).

The executive authority of Uganda is vested in the President and is exercised in accordance with the constitution and the laws of Uganda. The constitution of the Republic of Uganda, 1995 empowers the Cabinet to determine, formulate, and implement government policies (GOU 1995), including those for higher education. Currently the offices of the Cabinet Minister of Education and Sports, and three State Ministers, the Minister of State for Higher Education, the Minister of State for Primary Education and the Minister of State for Sports, shoulder the overall responsibility as the political leaders of the sector. Furthermore, the office of the Permanent Secretary is responsible for the overall supervision of the Ministry in accordance with Article 174 of the Constitution of the Republic of Uganda (MoES 2000:21) assisted by the Director of Education, the Under Secretary and Commissioners for various line departments. The key functions of the MoES are 'the development and formulation of national education policies and plans and guiding of their implementation, and to monitor and evaluate educational policies, plans and delivery of services' (GOU, MoES 2002:9). In particular, the Department of Higher Education under the MoES is responsible for monitoring and supervising the activities of all the institutions of higher learning. The Department monitors the implementation of government policies at higher education institutions, and provides relevant technical advice to policy makers regarding higher education.

In addition, the National Council for Higher Education (NCHE) monitors, evaluates and regulates institutions of higher education. In co-operation with government departments and the private sector, it evaluates overall national manpower requirements, and generally advises the government on policy and matters relating to institutions of higher education (GOU 2001: Article 5). The Higher Education Department has two distinct sub-sectors: the universities, and other tertiary institutions. The university sub-sector consists of higher institutions of learning, licensed and registered under the Universities and Other Tertiary Institutions Act of 2001 as universities (GOU, MoES 2003:8). The Department of Higher Education in the MoES monitors the functioning and operations of public and private universities (GOU, MoES 2002:67). In this regard, public universities are semi-autonomous bodies operating under the Ministry responsible for education in the country. They operate under the provisions of the Acts establishing them and the provisions of the Universities and Other Tertiary Institutions Act (GOU 2003:Article 1). The MoES is represented on the governing councils of public universities.

The University Council is the supreme body of a university, with the chancellor as an ex-officio member. The Council is responsible for the administration and proper and efficient conduct of the University under its charge. It is responsible for exercising supervisory control, studying carefully the audited accounts, approving the estimates, and handling disciplinary cases. It oversees University policy formulation and implementation, with the duties of supervising University budgets, reviewing education performance, overseeing student and staff discipline, and making plans for school facilities. The Council executes its duties through various committees, including Finance and Planning and the Appointments Board. Another administrative unit in the University is the Senate, whose major function is to make recommendations to Council on the academic functions of the university, namely examinations, admissions and research. The Senate also conducts its business through a committee system. These committees include Admission, Ceremonies and Honorary Degrees, Mature-age Students, Staff Development, Research Grants and Higher degrees.

The other partners involved in the governance of universities include foundation bodies, administrators, educators (lecturers), learners (students) and the alumni. For instance, the foundation bodies (including the Catholic Church, Church of Uganda, the Muslim faith, the Seventh Day Adventists, the Government of Uganda and the private sector) monitor and ensure standards, integrate government policies, and see to the proper implementation of policies. Administrators in universities take the executive responsibility for the institutions and are responsible for and accountable regarding the progress or decline of the university. Lecturers, through their Staff Association, are also responsible for ensuring that students obtain the best services with regard to teaching, learning, education and outreach. Furthermore, as the main beneficiaries, students, through their leadership in bodies such as the University Guilds are able to fight for their rights. In other instances, parents and alumni have significantly contributed in the governance of universities. For example, parents have participated in mobilising the entire community through the voluntary organisations catering for the welfare of students and lecturers. In a number of circumstances, the Alumni Associations have had an influence on the culture of their alma mater for the wellbeing of their institutions. Others in the public sector include various Non-Governmental Organisations (NGOs), Community Based Organisations (CBOs), the mass media, and Staff Associations. Alumni play an active role in image-building, fundraising and developing supporters through their alumni to raise funds for universities. Alumni are meant to help their respective universities attain their educational goals, and encourage their members to continue their university friendships after graduation through annual renewal activities.

Financing Makerere University

There are many stakeholders in the running of the university, including the government, the students and their parents, the general public and the university community (administrators and staff). One or a combination of them must find solutions (Kasozi 2003:33).

Sources of Funds for Public Universities

Public universities in Uganda have been largely state funded, with about three-quarters of the total expenditure being borne by government (NCHE 2006). The political and state control over the governance of universities has impacted on their financing. For instance, the report of the Education Policy Review Commission of 1979 was not implemented, mainly because of the liberation war of 1978-1979, which destroyed many institutions and programmes in the country. This did not spare Makerere University either. For instance, Makerere University was a victim of dictatorial tendencies, including harassment of academics during the 1976 occupation of the campus by soldiers.

Makerere University embarked on the first generation of reforms (economic stabilisation and liberalisation) in the early 1980s under the first post-Idi Amin regime of President Milton Obote, and has continued with the reform momentum right through the regime of President Yoweri Museveni since 1986. For instance, in 1989, the Makerere University Academic Staff Association (MUASA) started to lobby for an increase in staff remuneration that ended up with a strike (Mushemeza 1990:8). The focus on this strike was the attainment of a living wage that was earlier promised by the Government to all public servants. The government did not approve this demand, and on 16 May 1989 it accused lecturers of 'being unrealistic, arrogant and opting for privileges, with the intention of pre-empting the democratic struggle'. Incidentally, in the same year, the government decided to abolish or reduce some of the allowances and introduced the concept of cost sharing (Kajubi 1991:325). The concept of cost sharing was strongly opposed by students, leading to the closure of Makerere University in that year. This situation was facing the whole African continent and was influenced by the World Bank (1988:2) report on *Education in Sub-Saharan Africa* under the structural adjustment policy framework to meet the then demographic and fiscal realities. The adjustment strategies included: Diversifying sources of finances and the containment of unit costs by utilisation of teachers, the revitalisation of the existing educational infrastructure, and the selective expansion of educational resources. By that time, Makerere University had fully relied on public funding for a long time for both tuition and living expenses for all its students. In 1991, the President of the Republic of Uganda set up the Visitation Committee to advise on the way forward for the financing of a public university. Among other matters, the Visitation Committee recommended admitting private paying students by introducing evening classes, which would make for better and fuller use of resources. Since then, government funding of the budget of Makerere University has continually faced a number of cuts whenever the government was in financial difficulties, as noted by the Vice Chancellor at the 89th meeting of Senate:

> The crisis began when the university budgeted 10.6 billion shillings for recurrent expenditure but was allocated only 3.5 billion shillings; it deep-

> ened when the government reduced the university budget by 30% to 2.6 billion shillings; and finally it exploded when actual payment by end of 1990 fell short of allocation by 330 million shillings (Mamdani 2007:6).

A study by Court (1999), supported by the World Bank and the Rockefeller Foundation, emphasised that the government subvention to Makerere University had actually remained relatively constant in absolute terms, but had declined markedly with regard to the capital contribution in the face of scarce and declining resources. The report recommended a measure of autonomy from government in both policy and funding as an essential pre-requisite for the development of alternative financing arrangements and the retention of funds derived from these sources. In fact, the NCHE (2003:12) called for reforming the financing of higher education to ensure that public funds are only committed to key strategic areas and disciplines, instead of institutions focused on academic components of higher education. The strategy requires universities to strengthen their financial bases through multiple funding sources. Makerere University's major sources of funding are government, institutional contribution and donor funding.

Government Funding: Like any other sector, the Education Sector is provided with ceilings annually and it is not entirely open to additional resources. The education sector ceiling guides the budgetary allocations for Makerere University. Some authorities like Kasozi (2003:34) have urged that although the government is already funding higher education, it should increase its contribution to match international standards. Generally, the level of government funding to universities has been on decrease. For example, in 2004-2005, higher education accounted for 15 per cent of the education sector budget while in 2005-2006 it accounted for 14.3 per cent (Wabwire, 2007:1). This level of funding is far less as compared to most countries in the world, including China, India, Australia, USA, Singapore and New Zealand. Bryan Cheung [s.a] gives the statistics on the contribution of government towards financing the budget gaps in higher education as follows: In China, 81.8 per cent of public higher education institutions revenue came from public funds. In India, over 90 per cent of higher education budget came from government grants. In Australia, the funding from Federal and State Governments accounted for 49.1 per cent. In New Zealand, government funding accounted for 51.1 per cent. Singapore universities were receiving about 90 per cent of the operating budget in 1990, but from 1995 on they received only 60 per cent through government funding. In the United States of America, the public funds from federal, state and local governments accounted for 50.5 per cent of total university finances (Cheung, [s.a]). This is why Kasozi emphasises that 'the government should not only increase funding to this sector but should also review the possibility of funding key strategic areas of higher education instead of focusing on institutions'.

Donor Contributions: There are a number of donors from overseas and within the country that fund Makerere University. These include NORAD, the Carnegie Corporation of New York, Bill and Melinda Gates Foundation, the Rockefeller Foundation, the Belgian Technical Corporation, the Norwegian Government, Ford Foundation, the John D. and Catherine T. MacArthur Foundation, Kresge Foundation, NUFFIC, JICA, Celtel, Bank of Uganda, MTN, Shell Uganda, and the World Bank. With regard to most of these development partners, an agreement is reached regarding the financing of a particular programme, and the resources are released according to the planned activities. However, a number of development partners have significantly contributed to the funding of research and innovation in Makerere University. In a few cases, most of these funds are integrated in the general university budget. A strategy to integrate donation contributions by various partners into the university programme could contribute to the financing of the deficit gaps of Makerere University.

Institutional contribution/Appropriation in Aid (AIA) or Non-Tax Revenue (NTR): In Uganda, public institutions are allowed by government to generate more funds to supplement government and donor contributions. These include fees from students, for-profit/commercial activities, endowments and funding from alumni. Such funds are collected on the basis of student enrolments or work performed, and since Makerere University is allowed to retain and use its NTR, the resource is available in the university bank accounts. However, according to the University Planner, the NTR is subjected to agreed levels to be charged; it is affected by default payments and requires expanded facilities, for example, human resources, infrastructure and equipment.

With the above options for funding (government, AIA and donations), Makerere University still faces a problem of financing its activities and programmes. A strategy for the appropriate allocation of Makerere University resources would significantly impact on its sustainable funding.

Financial Allocation Models

Currently, Makerere University has three different budgetary units (Makerere University, Ad hoc on Bridging Budget Deficit Gap 2007/08 FY).

(a) Operational Units (academic departments), which perform core activities (teaching, research and service to the community);

(b) Support Units (for example, the Library, Registrar's Office, Directorate for ICT Support, etc.) which offer services to the operational units or other support units; and

(c) Central Level (University Leadership) that is responsible for combined operations of all units.

An analysis of the strategic actions of Makerere University shows that it has consistently pursued the block allocation model of resource allocation, where decision making is decentralised by allocating money in blocks, in which the operating units decide what line item to fund (File and Vossensteyn 2007). This approach has led to a lack of co-ordination of services in the university, duplication, shifting of costs to other units, difficulties in supporting university-wide services, and uncertainty regarding fair transfer prices. Such a situation makes it difficult for the university to allocate resources in accordance with university and units' priorities, activities and functions. This situation is not altogether different from that in other countries. For instance, in India, the government is finding it increasingly difficult to sustain the current level of funding to the institutions of higher education. Accordingly, the funds for higher education in India come mainly from three different sources: Government, fee income from students, and other sources of income from philanthropy, industry, sale of publications, etc. (Rani [*s.a*]). To overcome this situation, in its eighth plan, the Indian Government strategy was to have a financially self-supporting higher education sector that would also allow for the expansion of higher education in an equitable and cost-effective manner (Government of India 2006). Accordingly, in India, fees are restructured on unit cost criteria and the paying capacity of the beneficiaries. Additional resources to universities are generated through contributions from industry and the community (Government of India 2006). The unit cost analysis, in *Higher Education in North-East India:Unit Cost Analysis*, provides a powerful tool for decision-makers to evaluate the efficiency of educational institutions in terms of resource allocation and productivity. In India, the unit cost of education at the institutional level is dominated by unit recurring cost. However, there exists an inverse relationship between unit institutional cost and enrolment size. The private cost is dominated by non-academic costs and is positively related to the socio-economic status of the parents, and the institutional costs constitute less than one-third of the total costs. Despite the unit cost strategy used in India, the analysis shows that education is relatively more expensive in government colleges as compared to private institutions.

Other governments have packaged a funding mechanism into a model, such as the Taximeter Model in Denmark, the Relative Funding Model in Australia, and the Financial Rebalancing Model in Hong Kong. In his paper on 'Higher Education Financing Policy: Mechanisms and Effects', Bryan Cheung (s.a) explains different funding mechanisms that may have different impacts on the behaviour of higher education institutions. For instance, Australia has adopted the Relative Funding Model that is based on normative allocation. According to this model, student number is one of the key elements in calculating the funding amount. If it turns out that the number of student units taught is lower (at least 2 %) than the number of funded student places, this may result in a reduction of funds allocated in the next academic year.

In England, higher education institutes are funded from two main sources: block grants and tuition fees. Block grants are largely determined by the formula set by the Higher Education Funding Council for England (HEFCE). By contrast, in Germany the funding allocation is based on institutional budget requests in a process of budget negotiations. In Hong Kong, the current funding for higher education is similar to the one that is adopted by the HEFCE in England. A longitudinal study of three UK universities, Warwick, LSE and Oxford Brookes, indicated that resource allocation models (RAM) are historically and culturally situated within the context of each university and this situation is associated with different patterns of strategic direction and forms of strategic control. As such, the RAM in use may be less a matter of best practice than one of internal fit (Jarzabkowski 2002:5). This is why the NCHE (2006:37) suggested that the possible financing solutions could include various measures. These included the gradual raising of fees, the elimination of the student welfare component of expenditure, and the introduction of a negotiated tax rebate system to help the university to recover taxes such as VAT paid on inputs and scholastic materials (NCHE, 2006:53). The NCHE further suggested the establishment of a loan scheme with start-up from government, targeting poor but deserving students.

A loan scheme approach has been advocated by many authorities, including Kajubi (1992), the Government White Paper (GOU 1992:105) and Kasozi (2003), and the Visitation Committee to Public Universities (VCPU) (2007). The advocates of a loan scheme urge that fees alone cannot sustain an institution of higher learning. For instance, according to Kasozi, student loans would enable increased access to higher education and provide a fair means of expanding the tertiary sector. The loan scheme, when established, would be a major source of income to universities because the latter would be paid realistic unit cost fees borrowed from the loan board by students. However, this will not solve the problem of internal resource allocation without a proper mechanism for integrating it in the university programmes as well as government strategies.

Makerere University remains in the Struggle

In order to fund its activities, Makerere University has gone through a number of reforms in an effort to ensure effective financing of the university (Makerere University 2004:9). Several attempts have been made in the last one and a half decades to change the pattern of financing university activities. All have had their limitations. As noted by David Court (1999:4), referring to Coombe (1991), 'trying to change a university is like trying to move a cathedral'. According to Court (1999:4), Makerere University had struggled with limited success to transform its financing and management by implementing alternative financing strategies. Reforms have included encouraging units to introduce demand-driven courses, commercialising service units and institutionalising consultancy arrangements.

The university has continually struggled to engage in demand-driven academic reforms through the introduction of evening programmes and private student schemes. These private students study together with government students, while students for the evening programmes study after normal lecture hours. In some faculties, like that of technology, there are afternoon programmes. Other faculties like the Faculty of Computing and Information Technology have started night programmes. The opportunities for weekend programmes have not been explored at Makerere University. Efforts have been made to re-package the traditional disciplines for the BA degree by introducing demand-driven courses and programmes, including development and secretarial studies.

A second financial approach at Makerere has been the attempt at running commercial service units to generate money. These units include the University Bookshop, the Bakery, the Guest House, the University Printery and University Farms. However, some of these commercial units, for example, the university farms, represent a burden on the university budget rather than significant sources of savings or additional income. Some of the services, such as the University Printer, staff and student housing, catering for students, transportation, the University Hospital, the University Guest House and so on, have not significantly contributed to the revenue of the university. Although contracting with private vendors to manage and/or operate some university services (the University Bookshop, Club 5, etc.) has been implemented in the university, it is not clear what it has contributed to the university revenue. Indeed, leading universities such as Harvard, Oxford and Cambridge, have built up their own mechanisms for raising funds through similar avenues. Many of these universities have huge endowments that fund up to 40 per cent of their budgets. The cost-effective use of resources, like charging students for catering and accommodation on a full cost-recovery basis, the adoption of a 'no fees, no registration' policy, and enhancing the productivity of university real estate holdings (Mwiria 2007:11) could be effective strategies for improving university funding.

A third approach to sounder funding at Makerere has been 'engaging in consultancy services'. The first such consultancy arrangement was through the establishment of the Makerere University Consultancy Bureau (MUCOB) as a limited company with 51 per cent of the shares owned by Makerere staff and 49 per cent by the university. The entity did not provide a significant revenue contribution to the university. The venture was aimed at involving the university staff in contributing to university revenue as well as enabling them to earn a side income to supplement their generally low salaries. However, in the event, not all staff were willing to operate their consultancies through the bureau. In many cases, staff preferred doing it on their own as the financial incentive for working with MUCOB did not seem attractive. The bureau also faced the problem of competition with private 'town' consultancies which adopted a purely business approach, unlike MUCOB. Another consultancy venture was packaged as involving 'innovation' at Makerere Committee (I@mak.com), with funding from World Bank among other donors. The idea was launched with much fanfare, and academic and senior administrative staff participated actively in writing concept papers for feasibility studies for capacity building in local government. A deadlock was reached when I@mak.com attempted to bid for local government work, but did not make headway. Most consultancies at the university remain in the ownership of individual lecturers in co-operation with the private sector.

The attempt to encourage university staff to engage in consultancies has not only affected academic quality in terms of the time put into research and teaching, but has also tended to the trend of the university responding to donors' missions with not much focus on the university itself. Given this situation, Makerere University needs to rethink its relevance to local needs, by making its position clear on the integration and utilisation of social and intellectual capital to meet the society needs in a knowledge society. This however requires a strategy by which the university could find ways and means to fund its activities. In fact, Makerere University has reconsidered giving incentives for research work in order to obtain a better balance between teaching and research, thereby alleviating the shortage of senior staff at professorial level. The tremendous shortage of professors in Makerere University was in part due to a retirement age of 60, which has now been amended to allow for contracts up to the age of 70. This again confronts the university with another challenge: that of retaining these professors by providing adequate pay in a competitive market economy.

Since 2000-2001, Makerere University (2004) has been working towards the enhancement of the generation and allocation of funds through increasing and diversifying the university financial base by rationalising and increasing university funds allocation. The attempt by the university at formulating an investment policy to enhance university revenue and to maximise the rate of return so as to enable the university to attain financial stability (Makerere University 2006:6) has had limited success. Planning for long-term investments still demands effective guidelines on internal resource allocation. The lack of these measures has led to negative consequences such as declining staff capacity, low research levels, lack of inputs for academic programmes, deterioration of university infrastructure, staff animosity and strikes. Indeed, in an effort to move towards repositioning itself to meet the emerging development challenges, Makerere University (2007:15) acknowledged this situation. In its Strategic Plan 2007/8-2017/18 frameworks, it pledged to 'develop a transparent financial management and resource utilisation mechanism'. In spite of all these various initiatives, the university still faces a number of challenges. What is clear is that an effective strategy is required on how best to allocate the internally generated funds for a sustainable funding of the university.

Makerere University's Dilemmas and Unfinished Business

Makerere University has tried a number of options regarding the allocation of resources generated internally. Some of these have generated new dilemmas for the university and, by and large, the whole issue remains unfinished business, including agreement on a sharing formula for the allocation of the IGF and the consistent utilisation of the resources.

One dilemma concerns agreement over the formula for sharing the IGFs between the centre and units. For instance, Mamdani (2007:196) in referring to the Council meeting of 17 December 1992, highlights the five shifts in the distribution of the various fees at Makerere. He notes that the reasoning behind the establishment of income generating units was to provide an incentive to the units. The centre would retain 30 per cent of the fees paid on day courses, transferring 70 per cent to teaching units, while 10 per cent would be retained for evening programmes, thus awarding 90 per cent of these fees to the teaching units. Mamdani notes that since then, there has been a tug-of-war between the revenue-earning units and the centre, itself under growing pressure from units which have been unable to attract private fee-paying students. In the years 1993-1994 and 1994-1995, the per centage of the day programmes was maintained, with 85 per cent and 90 per cent respectively allocated to units. A second major change came in 1996-1997, with a common policy for distributing private fees: 65 per cent to units, five per cent to the Library, and 30 per cent to the centre. Another shift in 1997-1998 meant that 55 per cent of day fees and 75 per cent of evening fees were to be transferred to the units. The fourth move during 1998-1999 led to 46.75 per cent of day and 63.75 per cent of evening fees destined for the units. Since 2001, the formula for the distribution of day fees – 51 per cent – and evening fees – 59 per cent – to units has been maintained. In December 2006 it was proposed that 46 per cent of the fees for evening programmes, 39 per cent for day programmes, and 65 per cent for post-graduate programmes were to be transferred to faculties. However, in two consecutive consultative meetings with the Deans, Directors and the MUASA Executive, the proposal was firmly rejected in favour of working in accordance with the ceilings for the financial year 2005-2006. A characteristic of all these shifts was that the centre's share of funds was to increase. But there was no indication how faculties and their constituent units would benefit There is definitely the need to define clearly the budget items for which the centre as well as the units must cater within the budget framework.

The issue at stake is not simply the legitimacy or fairness of a particular sharing formula, but the underlying assumption that the income-generating units are automatically entitled to their income, regardless of their budgetary requirements. A second dilemma has been the lack of a uniform or consistent management and utilisation of IGFs. For instance, a close look at the report of the VCPU (2007) reveals that there is no clear policy on what the centre should fund. The report of the committee raises the question as to the entitlements of units from the government subvention. Who decides what is allocated and what is the basis of the allocation – unit needs and priorities? The committee also questions the transparency and accountability in managing university resources. It was also noted that there is insider trading – units renting from each other. To the VCPU) (2007:55) all monies generated by the staff of the university using university facilities belong to the University Council, and the University Council has a right and duty to formulate binding regulations for these funds. The committee was of the view that the money-generating units should access IGFs not as a matter of entitlement, but only as a result of their justified and approved budget requirements per semester/academic year. The committee argued that there was no need for charging the service courses taken by students from other faculties. Instead, there should be a uniform rate of payment per hour for part-time teaching across all faculties. The committee stated that Makerere University should use more of the IGFs on strategic core activities of the university – teaching, laboratory space provision and development, staff development, educational facilities (books, journals, ICT resources) and research – than on numerous allowances to various components of the institution.

Different units apply different criteria in paying top-up allowances to staff at the university, which explains the third major unfinished business. A number of authorities including the Turyagenda Report (2000), VCPU reports (2007) have recommended that allowances should be rationalised and standardised across the university. For instance, in 2000, an ad hoc committee report on streamlining the top-up, extra load and any other allowances paid in the university was approved by Council. The report, normally referred to as the Turyagenda Report, contained the decisions of the Council with effect from 1 October 2000 (Secretary to Council, 2 October 2000). The report raises a number of issues, such as the existing 28 different types of allowances (with top-up and extra load being most popular), payment not uniform but based on 'input and salary scale', and disparities that existed between units in payment of allowances. However, in the view of the committee, the centralised system of allowances would only work if hiring and firing were centralised. Some of the committee's recommendations created a rift between the academic staff and the administrative staff with regards to salary enhancement.

The struggle for salary enhancement, the fourth unfinished business at Makerere, started as far back as the 1980s. From 3 November 2006 to 22 December 2006, academic staff laid down their tools to protest the failure by the Government to honour its pledge made on 13 April 2004. This resulted in a closure of the university on 12 November 2006, forcing the students to leave the university. At its 108th meeting held on 14 and 15 December 2006, the University Council agreed to increase the salary of a professor to a consolidated figure of 2.8 million Uganda Shillings with effect from 1 July 2006. Although the increase of salary aimed at handling the immediate problem of the strike, no indication of a sustainable strategy for the source of funds was provided. This too, as expressed by concerned Deans and Directors (14 September 2007), has worried the units, especially in relation to 'core academic staff, resource persons and part-time lecturers on evening and external programmes not being paid teaching allowances, and employees directly employed by units not being paid'. Other effects that have been expressed in a number of fora include failure to save Uganda Shillings 5.6 billion meant for the DAP Scheme in order to meet the salary gap (Gumisiriza 2007). The university has also halted most of its development projects, including renovation of the Halls of Residence.

Despite initiatives, no lasting programme has been put in place to bring about the appropriate remuneration of staff. If this situation does not change, neither the centre nor the units will be able to meet the demands in their areas of jurisdiction. Thus, important issues remain to be tackled. They include what role each stakeholder should play in terms of meeting the university's vision and objectives. And how best can the existing resources be utilised to justify the allowances required. The VCPU dwells much on the need for accountability and transparency in the sharing and utilisation of IGFs. What seems to come out of the committee's report is that if the university organises itself in terms of the utilisation of its resources (including staffing, housing, accommodation, and commercial units), it will be able to unitise the funds effectively. What is not clear from the report is whether the university will be able to operate effectively if there is no further government support or an increase in fees as things stand.

Conclusion

The effective and efficient delivery of the university's mandate ultimately depends on the university's capacity to acquire adequate financial resources, and then to utilise its human and physical resources properly. Even if a university goes out of its way to mobilise resources on its own account, it remains the responsibility of the government to provide avenues for funding the public university by ensuring an appropriate and conducive environment. It is the government's responsibility to ensure effective financing of the public institutions, including Makerere University.

However, Makerere University is faced with the dilemma of allocation and utilisation of the IGF. What is required is the urgent elimination of duplications in the operation and management of the university resources. This however requires that a university should adopt a centralised model of planning and control in resource allocation. Makerere University currently pursues the block allocation model, where decision making is decentralised by allocating money in blocks, using fixed per centages to units, and where the operating units decide what line item to fund. This approach has led to a lack of co-ordination of services in the university, duplication of services, shifting of costs to other units, difficulties in supporting university-wide services, and difficulties in determining fair transfer prices. There is therefore a need for an effective control of financial resources at the central pool that is distributed through to the units as a part of annual planning process in accordance with the overarching priorities, activities and functions of both centre and units. This however requires strategies for streamlining the financial resource allocation mechanism, improving the budgeting system with a view to making it activity-based, developing a transparent financial management and resource utilisation mechanism, and strengthening the finance department capacity to manage units' budgets on a more activity principle.

A Strategic Direction for Makerere University

Below are some of the strategies to ensure effective financing of Makerere University. The Ad hoc Committee on Bridging Makerere University Budget Deficit Gap, 2007/08 FY, has already addressed some of these strategies.

(a) Ensuring effective resource allocation and prioritisation of the university budget as per its core function of teaching, research and innovation, and outreach:

- Makerere University should restructure from the current per centage-based budgeting to an activity-based budgeting and expenditure allocation. Here, budgets would clearly outline the activities expected in the various units for the financial year. Here, the centre should be responsible for all the monies it possesses, and thus responsible for the resource allocation and provision for salaries, utilities and bandwidth among other priorities.

- Makerere University should strengthen the budgeting and financial monitoring functions, to implement the activity-based resource allocation model. This requires demarcating the roles between the units and the Bursary, and putting in place desk officers to take charge of financial operations of specific units as a priority. However, the ownership of the budgets and initiating the requests for spending according to their core activities, priorities and resources budgeted for remains the responsibility of units. Units should provide a justified cost indication on how the budget figures are arrived at.

- In order not to kill the initiative and energy of money-making units and individuals, an innovation scheme could be developed to reward those individuals or units that are contributing to the IGF.

(b) Ensuring the maximum utilisation of the existing university resources and infrastructure:

The university should step up the solicitation process under the Resource Mobilisation Unit and upgrade the commercial units, particularly the University Guest House and the University Printery, into viable commercial ventures. Here, such ideas like merchandising products, can be pursued: for example T-shirts, pencils, and books bearing the Makerere University emblem; improving support structures for commercial activities and endowment in estates; and increasing the number of paying conferences and seminars. The privatisation of the management of halls of residence, in addition to the rehabilitation of university residential units for more viable commercial ventures is recommended. A review of the existing policy on space allocation, utilisation, co-ordination and monitoring, by outlining core activities to guide the budgeting process, is required to ensure quality and availability of facilities in teaching, learning, research and outreach.

(c) Integration of Research, innovation and outreach activities from development partners (the Alumni, Private Sector and Donors) into the university programmes:

- The university council should operationalise the University Research Policy that defines intellectual property at the university. Here, the university should encourage and facilitate the establishment of professorial research chairs in faculties and institutes. In addition, there should be better incentives for the remuneration of research activity in order to make research financially attractive by ensuring that staff receives a reasonable compensation for opportunity cost.
- There is a need for the institution of centralised research management at Makerere to oversee publishing and scholarly writing. A core office should be set up, responsible for overall research co-ordination at the university level. Strengthening research co-ordination for better management of the research value chain is thus required. For instance, the Makerere University Press and its interaction with the university printery might facilitate engagement in the competitive publishing industry and promote academic writing.
- Makerere University should explore ways to get its alumni and the private sector to increase funding to the university. This requires a thorough knowledge of its alumni. Thus, Makerere University should market its relevant research findings to the government and the private sector. In doing so, it should seek to encourage partnerships and development of R&D programmes with alumni and the private sector. This would encourage all graduates to make regular contributions to Makerere University. The Makerere University Private Sector Forum could work closely with academic units to promote research and innovation, in which the private sector could be engaged in proposing research projects, setting up private sector chairs and creating a strong collaboration with the alumni.

- Makerere University should create centres of excellence in basic and applied research, knowledge creation and dissemination through publication and otherwise, and work closely with the Government Research Agenda.

(d) Ensuring a sustainable and increased Government support to the funding of Makerere University:

- As with any other public body in the country, the Government at minimum should fully meet the wage bill to enable the university meet the other running costs effectively. Salaries should be competitive in the region in order to attract, motivate and retain staff.
- Through a loan scheme or otherwise, Government should meet for tuition fee for students on government sponsorship. In this case, students will contribute to non-pedagogical expenses and the other institutional development fees. The procedures could be worked out through a funding council as recommended by the VCPU (2007). The Government should continue to provide grants through the central government, local authorities and other sponsors, targeting poor and disadvantaged students. There is also a need for de-linking funding for accommodation and tuition fees so as to allocate more resources towards tuition, thus financing the cost of education for more students.
- The government could allow the university council to charge tuition fees that reflect the unit cost and that are in line with other universities in the region. The Makerere University council should be given a mandate to revise such fees periodically based on the inflation rates in the country.
- A tax rebate system could be introduced to help the university to recover taxes such as Value Added Tax (VAT) paid on inputs and scholastic materials by negotiation with the Ministry of Finance.
- Government should be urged to implement the recommendations of the Visitation Committee to Public Universities (2007:80) regarding funding of research, introduction of equitable loan scheme and establishment of a funding council.

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