

MAKERERE UNIVERSITY BUSINESS SCHOOL
BACHELOR OF BUSINESS ADMINISTRATION II AY 2026-2027
INTERMEDIARY ICT EXCEL PRACTICAL SESSION

PAYROLL SYSTEM CASE STUDY THREE (ASSIGNMENT TO BE SUBMITTED)

Question

You are provided with data about employees as below, as a BBA II student you are required to carry out the manipulation in order to come up with the final report.

Employee Number	EMPLOYEE NAME	SALARY SCALE	GENDER	BASIC PAY
CBC/01	Patel		Male	9000000
CBC/02	Okia		Male	10400000
CBC/03	Apio		Female	2200000
CBC/04	Kawuma		Male	2700000
CBC/05	Asimire		Female	6500000
CBC/06	Bagala		Female	4280000
CBC/07	Kigozi		Female	700000
CBC/08	Bagonza		Male	200000
CBC/09	Leku		Male	7100000
CBC/10	Kamonko		Male	460000
CBC/11	Obina		Male	480000
CBC/12	Richard		Male	12420000
CBC/13	Gerald		Male	13100000
CBC/14	Abiriga		Male	2400000

Required;

Using the requirements given below; please perform payroll functions on the above data

a) Enter the above information in excel and rename it BBA 2026

ADVANCED PAYROLL

b) Using the information on the table above, Use a relevant function to return Gender category as; “F” for Female and “M” for Male.

c) Using the information on the table above, Use a relevant function to return Gender category as; “0” for Female and “1” for Male.

d) Using the IF, allocate the salary scales of the Company as follows;

Scale	Basic Pay
BEK1	Shs 1,200,000 and above
BEK2	Between shs 900,000(Incl) and 1,200,000(Excl)
BEK3	Between shs 400,000(Incl) and 900,000(Excl)
BEK4	Below 400,000

e) Medical Allowances is Paid to employees as follows; Using the IF, allocate the medical allowances for each staff

Scale	Medical Allowance
BEK4	400,000
BEK3	340,000
BEK2	300,000
BEK1	280,000

f) Risk allowance is proved as below; Using the IF, assign risk allowance

Risk Allowances is paid as follows;	
Scale	Risk Allowance
BEK1	380,000
BEK2	280,000

g) NSSF is 5% of Gross Pay.

h) Savings Scheme fee are deducted as 8% of basic pay for all employees

i) Taxes called Pay as you earn(PAYE) are charged as below;

Monthly Chargeable Income	Rate of Tax
Not Exceeding 235,000	NIL
Exceeding 235,000 not exceeding 335,000	10% of the Amount by which Chargeable Income exceeds UGX 235,000
Exceeding 335,000 not exceeding 410,000	UGX 10,000 Plus 20% of the Amount by which Chargeable Income exceeds UGX 335,000
Exceeding 410,000 not exceeding 10,000,000	UGX25000 plus 30% of the Amount by which Chargeable Income exceeds UGX 410,000
Exceeding 10,000,000	UGX 25000 plus 30% of the amount by which chargeable income exceeds 410,000 and where the chargeable income of an individual exceeds UGX 10,000,000 an additional 10% charged on the amount by which chargeable income exceeds UGX 10,000,000