FOREWORD

Isingiro District Budget Framework Paper provide detailed information for FY 2023/2024. This Budget Framework paper was prepared through wider consultations with all stakeholders and serve a s a background to the Approved Budget for FY 2022/2023.

The Budget Conference was held on 30th October 2022 and views of various stakeholders have been incorporated. These views forms a basis of producing this document and agreeing on priorities for FY 2023/2024 which are aligned to the NDPIII programmes and taking into account the country's strategic direction and National Vision.

This BFP caters for most of the cross-cutting issues such as Gender and Equity, Environment, HIV/AIDS and Climate Change to ensure that all these concerns are addressed.

The theme for this year is "Full Monetization of Uganda's Economy Through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access ". And the District priority areas for FY 2023/2024 is to enhance Agro-industralization.

The Total Revenue projections in BFP for FY 2023/2024 is Shs. 57,344,771,000 of which Shs. 2,549,294,000 is Local Revenue, Shs. 3,826,323,838 are Other Government Transfers, Shs. 3,502,441,760 is External Financing and Shs. 48,770,795,126 are Central Government Transfers. On Central Government Transfers is composed of Shs. 37,341,894,449 as Conditional Transfers and Shs. 10,124,816,677 as Discretionary Transfers.

Turahi Alone Tuhairwe

Title: LC V Chairperson/Mayor

Date: 03/05/2023

CC: Chief Administrative Office/ Town Clerk

SNAPSHOT OF PAST PERFORMANCE AND MEDIUM TERM BUDGET ALLOCATIONS

SECTION A: Revenue Performance and Plans by Source

Table A1: Revenue Performance and Plans by Source

	FY20	FY2022/23 MTEF Projections					
Uganda Shillings Thousands	Approved Budget	Cumulative Receipts by End Sep	FY2023/24 Proposed Budget	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Locally Raised Revenues	1,289,220	342,060	2,549,294	2,549,294	2,549,294	2,549,294	2,549,294
Discretionary Government Transfers	10,142,432	1,121,330	10,124,817	2,047,116	2,047,116	2,047,116	2,047,116
Programme Conditional Government Transfers	39,447,962	9,829,012	37,341,894	16,241,180	16,241,180	16,241,180	16,241,180
Other Government Transfers	28,128,747	480,851	3,826,324	3,826,324	3,826,324	3,826,324	3,826,324
External Financing	3,502,442	648,609	3,502,442	3,502,442	3,502,442	3,502,442	3,502,442
GRAND TOTAL	82,510,803	12,421,862	57,344,771	28,166,355	28,166,355	28,166,355	28,166,355

		FY202	22/23	MTEF Projections				
0	a Shillings busands	Approved Budget	Cumulative Receipts by End Sep	FY2023/24 Proposed Budget	FY2024/25	FY2025/26	FY2026/27	FY2027/28
	Wage	29,503,181	8,345,221	29,503,181	0	0	0	0
	Non Wage	9,928,444	2,601,783	8,026,920	8,713,463	8,713,463	8,713,463	8,713,463
Recurrent	Local Revenue	1,222,220	286,402	2,472,889	2,472,889	2,472,889	2,472,889	2,472,889
	Other Government Transfers	8,637,550	134,014	2,595,000	2,595,000	2,595,000	2,595,000	2,595,000
To	otal Recurrent	49,291,395	11,367,420	42,597,990	13,781,351	13,781,351	13,781,351	13,781,351
	Government of Uganda	10,158,769	0	9,936,610	9,574,833	9,574,833	9,574,833	9,574,833
Dev.	Local Revenue	67,000	0	76,405	76,405	76,405	76,405	76,405
Dev.	Other Government Transfers	19,491,197	346,837	1,231,324	1,231,324	1,231,324	1,231,324	1,231,324
	External Financing	3,502,442	648,609	3,502,442	3,502,442	3,502,442	3,502,442	3,502,442
Total	Development	33,219,408	995,446	14,746,781	14,385,004	14,385,004	14,385,004	14,385,004
Go	U Total(Excl. EXT+OGT)	10,225,769	0	50,016,005	20,837,590	20,837,590	20,837,590	20,837,590
	Total	82,510,803	12,362,866	57,344,771	28,166,355	28,166,355	28,166,355	28,166,355

 Table A2: Overview of Vote Expenditure and Medium Term Allocations (Ushs Thousands)

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Revenue Performance in the First Quarter of 2022/23

The total Approved Budget for FY 2022/2023 is Shs. 82,510,803,000 and by the end of Q1 only Shs. 12,746,068,480 was released which is a 15% Performance.

The Approved Local Revenue Budget for FY 2022/2023 is Shs. 1,289,220,000 and by the end of Q1, Shs. 342,059,530 was collected. This is a 27% Performance above the planned target of 25%.

The Approved Budget for Central Government Transfers for FY 2022/2023 IS Shs. 49,590,394,000 and by the end of Q1 Shs. 11,274,548,651 was released. This is a 23% performance which is below planned target of 25%. This because some funds were with held by Central Government to curb inflation.

The Approved Budget for External Financing for Fy 2022/2023 is Shs.3,502,442,000 and by the end of Q1, Shs. 648,609,592 has been released. This is a 19% Performance which is below the planned target of 25%.

The Approved Budget for Other Government Transfers for FY 2022/2023 is Shs. 28,128,747,000 and by the end of Q1, Shs. 480,850,707 was released. This is a 2% Performance below the planned target of 25%

Planned Revenues for FY 2023/24

The total Revenue Projections for FY 2023/2024 is Shs. 57,344,771,000,000 of which total projection for Local Revenue is Shs. 1,289,220,000, Projections for Central Government Transfers is Shs. 48,770,795,126 of which Shs. 37,341,894,449 is Conditional Transfers and Shs. 10,124,816,677 is Discretionary Transfers, total Projection for External Financing is Shs. 3,502,441,760 and OGT Projection is Shs. 3,826,323,838.

Revenue Forecast for FY 2023/24

Locally Raised Revenues

The total projection for Local Revenue for FY 2023/2024 is Shs. 2,549,294,000 and the sources are; Other Licence fees 249,294,000/= Local Services Tax-Payable By Individuals 300,000,000/= Animal and Crop Husbandry related Levies 170,000,000/= Business licenses 160,000,000/= Document certification fees 150,000,000/= Liquor licenses 150,000,000/= Market /Gate Charges 200,000,000/= Miscellaneous and unidentified taxes 300,000,000/= Other fees e.g. street parking fees 320,000,000/= Property related Duties/Fees 300,000,000/=

Central Government Transfers

The total Projection for Central Government Transfers for FY 2023/2024 is Shs. 48,770,795,126 of which Shs. 38,645,978,449 is Conditional Transfers and Shs. 10,124,816,677 is Discretionary Transfers.

External Financing

The total Projection for External Financing for FY 2023/2024 is Shs. 3,502,441,760 and sources are; United Nations Children Fund (UNICEF) 1,578,808,360/= United Nations High Commission for Refugees (UNHCR) 123,633,400/= Global Alliance for Vaccines and Immunization (GAVI) 1,200,000,000/= Global Fund for HIV, TB & Malaria 600,000,000/=

Medium Term Expenditure Plans

On the total Revenue Projection of Shs. 58,648,854,724; Administration Department shall share Shs. 4,999,384,627 Finance Department share shall be Shs. 454,724,388 Statutory Bodies shall share Shs. 1,174,406,755 Production and Marketing share shall be Shs. 3,053,944,506 Health Department Share shall be Shs. 14,376,222,915 Education Department Share shall be Shs. 21,789,040,212 Roads and Engineering Department share shall be Shs. 5,124,576,154 Water Department Share shall be Shs. 1,907,765,016 Natural Resources Department share shall be Shs. 529,513,388 CBS Department Share shall be Shs. 1,029,372,915 Planning Department Share shall be Shs. 997,935,247 Internal Audit Department share shall be Shs. 105,257,175 And Trade Department Share shall be Shs. 68,977,534

Table A3: Past Expenditure Outturns and Medium Term Projections by Programme and Department

	FY20	22/23	2023/24
Uganda Shillings Thousands	Approved Budget	Spent By End Sep	Proposed Budget
Agro-Industrialization			
Production and Marketing	4,972,957	447,123	3,053,945
Trade, Industry and Local Development	5,737	467	2,000
Total for the Programme	4,978,694	447,591	3,055,945
Tourism Development			
Natural Resources	19,285	0	98,250
Trade, Industry and Local Development	1,200	0	2,200
Total for the Programme	20,485	0	100,450
Natural Resources, Environment, Climate Change, Land And Water			
Water	672,447	1,234	10,000
Natural Resources	3,364,796	79,393	431,263
Total for the Programme	4,037,243	80,627	441,263
Private Sector Development			
Trade, Industry and Local Development	20,605	1,933	25,261
Total for the Programme	20,605	1,933	25,261
Integrated Transport Infrastructure And Services			
Education	10,778,331	0	1,778,096
Roads and Engineering	9,082,630	0	4,920,930

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	FY202	22/23	2023/24
Uganda Shillings Thousands	Approved Budget	Spent By End Sep	Proposed Budget
Total for the Programme	19,860,961	0	6,699,026
Human Capital Development			
Health	17,625,254	2,210,720	14,376,223
Education	19,986,568	3,800,104	19,935,308
Water	3,163,634	16,156	1,839,810
Community Based Services	741,880	93,892	745,634
Trade, Industry and Local Development	37,923	6,303	39,517
Total for the Programme	41,555,261	6,127,175	36,936,492
Public Sector Transformation			
Administration	2,473,418	20,156	3,298,352
Total for the Programme	2,473,418	20,156	3,298,352
Community Mobilization And Mindset Change			
Water	59,000	2,500	57,955
Community Based Services	56,994	6,814	56,994
Total for the Programme	115,994	9,314	114,949
Governance And Security			
Administration	5,106,333	1,802,732	3,234,466
Finance	263,872	45,908	263,872
Statutory bodies	1,038,515	99,815	1,174,407
Education	63,636	10,363	63,636
Roads and Engineering	212,515	50,770	203,646
Community Based Services	392,917	37,922	426,961
Planning	153,052	11,259	153,052
Internal Audit	81,665	9,621	62,010
Total for the Programme	7,312,506	2,068,390	5,582,049
Development Plan Implementation			
Finance	153,632	10,066	190,853
Education	12,000	2,000	12,000
Planning	627,229	6,509	844,883
Internal Audit	37,752	3,190	43,247

	FY20	22/23	2023/24
Uganda Shillings Thousands	Approved Budget	Spent By End Sep	Proposed Budget
Total for the Programme	830,613	21,765	1,090,983
Total for the Vote	82,510,803	8,777,413	57,344,771

SECTION B: DEPARTMENT PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS

Table B1: Expenditure Outturns and Medium Term Projections by Department

	FY2022/23			MTEF Projections				
Uganda Shillings Thousands	Approved Budget	Cumulative Receipts by End Sep	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28	
Administration	8,179,945	1,979,736	6,532,818	3,506,829	3,506,829	3,506,829	3,506,829	
Finance	422,033	36,266	454,724	160,853	160,853	160,853	160,853	
Statutory bodies	1,038,515	107,304	1,174,407	484,717	484,717	484,717	484,717	
Production and Marketing	5,594,212	555,694	3,053,945	2,183,583	2,183,583	2,183,583	2,183,583	
Health	17,625,254	2,622,792	14,376,223	8,724,381	8,724,381	8,724,381	8,724,381	
Education	30,840,535	5,379,915	21,789,040	7,735,175	7,735,175	7,735,175	7,735,175	
Roads and Engineering	9,295,225	346,837	5,124,576	1,244,544	1,244,544	1,244,544	1,244,544	
Water	3,895,081	17,561	1,907,765	2,540,673	2,540,673	2,540,673	2,540,673	
Natural Resources	3,463,046	6,535	529,513	261,148	261,148	261,148	261,148	
Community Based Services	1,191,792	363,093	1,229,589	833,755	833,755	833,755	833,755	
Planning	780,281	19,560	997,935	416,396	416,396	416,396	416,396	
Internal Audit	119,417	7,638	105,257	43,247	43,247	43,247	43,247	
Trade, Industry and Local Development	65,465	3,350	68,978	31,054	31,054	31,054	31,054	
Grand Total	82,510,803	12,362,866	57,344,771	28,166,355	28,166,355	28,166,355	28,166,355	
o/w: Wage:	29,503,181	8,345,221	29,503,181	0	0	0	0	
Non-Wage Recurrent:	19,788,214	3,022,199	13,094,809	13,781,351	13,781,351	13,781,351	13,781,351	
Domestic Development:	29,716,966	346,837	11,244,339	10,882,562	10,882,562	10,882,562	10,882,562	
External Financing:	3,502,442	648,609	3,502,442	3,502,442	3,502,442	3,502,442	3,502,442	

SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

Department	010 Administration				
Service Area	10 Administration and Management				
Programme	14 Public Sector Transformation				
SubProgramme	01 Strengthening Accountabil	lity			
Budget Output	000024 Compliance and Enfo	orcement Services			
PIAP Output	14040102 Compliance Inspec	tion undertaken in MDAs and	LGs		
Indicator Name	Indicator Measure Base Year Base Level Y1 Target				
Number of MDAs and LGs Per annum	Percentage	2022	2023	100%	
Budget Output	010008 Capacity Strengthenin	ıg			
PIAP Output	14050603 In- service training	programs developed & implet	mented to enhance skills and	performance of public officers	
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target	
Number of public officer strained	Percentage	2022	2023	100%	
Budget Output	390017 Public Service Perfor	mance management			
PIAP Output	14040405 Programme /Perfor	mance Budgeting integrated in	nto the individual performanc	e management framework	
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target	
Number of MDAs and LGs implementing the Balanced scorecard Framework	Number	2023	2023	100%	
Programme	16 Governance And Security		•		
SubProgramme	01 Institutional Coordination				
Budget Output	000008 Records Management	t			
PIAP Output	16060510 Records manageme	ent			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target	
Number of records managed	Percentage	2023	2023	90%	
Budget Output	000011 Communication and I	Public Relations	1	-	
PIAP Output	16060509 Public Relations Managed				
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target	
Proportion of Clients queries and concerns responded to	Percentage	2022	2023	98%	
Budget Output	000019 ICT Services				
PIAP Output	16030101 Administrative and	ICT support services enhance	ed		

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Human Capacity	Percentage	2022-2023	100%	100%			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
PIAP Output	16060504 Human Resource						
Budget Output	000005 Human Resource M	lanagement	I	I			
Number of assets maintaned	Percentage	2022-2023	90%	100%			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
PIAP Output	16060502 Asset Manageme	ent					
Budget Output	000003 Facilities Managem	ent	I	1			
Number of quarterly internal audit progress reports per annum prepared	Percentage	2022-2023	100%	100%			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
PIAP Output	16060505 Internal audit und	_					
Budget Output	000001 Audit and Risk Mar						
SubProgramme	01 Institutional Coordinatio	-					
Programme	16 Governance And Securit						
Service Area	10 Legislation and Oversig	nt					
Department	030 Statutory bodies	<u> </u>	I	I			
Proportion of ICT upgrades of platforms and systems to be aligned with business needs and technological developments	Percentage	2022	2023	100%			
Indicator Name	Indicator Measure Base Year Base Level Y1 Target						
Budget Output	000019 ICT Services						
SubProgramme	01 Institutional Coordinatio	01 Institutional Coordination					
Programme	16 Governance And Securit	16 Governance And Security					
Service Area	10 Administration and Management						
i	010 Administration						

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Department	030 Statutory bodies						
-							
Service Area	e e	10 Legislation and Oversight					
Programme	16 Governance And Security						
SubProgramme	01 Institutional Coordination						
Budget Output	000013 HIV/AIDS Mainstrea	ming					
Indicator Name	Indicator Measure	Indicator MeasureBase YearBase LevelY1 Target					
Number of HIV/AIDS sensitization workshops organised	Number	2022-2023	4	4			
Budget Output	000014 Administrative and Su	apport Services					
PIAP Output	16060502 Administrative sup	port services enhanced					
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
No. of quarterly office supplies procured	Percentage	2022-2023	100%	100%			
Department	050 Health)50 Health					
Service Area	10 Primary HealthCare						
Programme	12 Human Capital Developme	ent					
SubProgramme	04 Labour and employment se	ervices					
Budget Output	000006 Planning and Budgeti	ng services					
PIAP Output	1203011503 Population Polic	y actions mainstreamed in insti	itutional strategic plans and bu	dgets			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
Population Policy actions mainstreamed in institutional strategic plans and budgets	Percentage	2022-2023	0	583 staff salaries paid			
Budget Output	000023 Inspection and Monite	oring					
PIAP Output		& security management streng lace injuries, accidents and hea		h safeguards integrated in			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target			
No of awareness campaigns	Percentage	2022-2023	0	3			
Department	060 Education		•	-			
Service Area	10 Pre-Primary and Primary E	ducation					
Programme	12 Human Capital Developme	ent					
SubProgramme	02 Population Health, Safety a	and Management					
Budget Output	000013 HIV/AIDS Mainstrea	ming					
PIAP Output	1203010509 Reduced morbid	ity and mortality due to HIV/A	IDS, TB and malaria and othe	r communicable diseases			

Department	060 Education					
Service Area	10 Pre-Primary and Primary Education					
Programme	12 Human Capital Developme					
	02 Population Health, Safety a					
SubProgramme	1	č				
Budget Output	000013 HIV/AIDS Mainstream					
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
% of key populations accessing HIV prevention interventions	Percentage	70%	30%	2023		
Budget Output	320157 Primary Education Se	rvices				
PIAP Output	1203010507 Human resources	s recruited to fill vacant posts				
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
Staffing levels, %	Percentage	2022	80%	100%		
Budget Output	320158 Capitation (Secondary	7)	•			
PIAP Output	1202010201 Basic Requireme	ents and Minimum standards m	et by schools and training inst	itutions		
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
Amount of capitation grants to secondary schools in light of the cost of educational inputs	Number	2022	1,254,640,000	1,354,640,000		
Department	130 Trade, Industry and Local	Development	•			
Service Area	10 Commercial Services					
Programme	01 Agro-Industrialization					
SubProgramme	04 Agricultural Market Acces	s and Competitiveness				
Budget Output	000037 Certification Services					
PIAP Output	01030502 Certification permit	ts for products and firms issued	d.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
Number of products certified	Percentage	2022/2023	4	4		
Programme	05 Tourism Development					
SubProgramme	01 Marketing and Promotion					
Budget Output	120012 Tourism Investment, I	Promotion and Marketing				
PIAP Output		os, slogans and materials developes including drives/campaigns	oped, produced and rolled out; s	Domestic tourism intensified		

Department	130 Trade, Industry and Local	30 Trade, Industry and Local Development				
Service Area	10 Commercial Services	0 Commercial Services				
Programme	05 Tourism Development					
SubProgramme	01 Marketing and Promotion					
Budget Output	120012 Tourism Investment, I	Promotion and Marketing				
Indicator Name	ndicator Measure Base Year Base Level Y1 Target					
Number of 360 roll-out campaigns done in the domestic market	Number	2022/2023	4	4		
Programme	07 Private Sector Developmen	07 Private Sector Development				
SubProgramme	01 Enabling Environment					
Budget Output	190004 Regulation and Advis	ory Services				
PIAP Output	07030102 Clients' Business c	ontinuity and sustainability Str	rengthened			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
Number of SMEs facilitated in BDS	Number	2022/2023	40	40		
Budget Output	190036 Trade Development					
PIAP Output	07030201 Product and market	t information systems develope	ed			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target		
No. of functional information systems in place by type	Number	2022/2023	4	4		

SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity	
OBJECTIVE	Mainstreaming gender and Equity issues.
Issue of Concern	Inequalities in negotiating and decision making potential and access to resources within households.
Planned Interventions	18 Gender awareness creation meetings on effects of gender inequalities conducted in 30 LLGs, 4 GBV sensitization meetings conducted in 5 LLGs of Kikagate S/C, Kashumba S/C, Bugango T/C and Kamubeizi S/C, 4 Support Supervision visits of Gender conducted.
Budget Allocation (Million)	200000
Performance Indicators	18 Awareness creation meetings, 4 GBV sensitization meetings and 4 Supervision meetings.

ii) HIV/AIDS

OBJECTIVE	Reduce on sexual behaviors like early teenage pregnancy, multiple relationships and inconsistence in use of condoms among teenagers.
Issue of Concern	HIV/AIDS risk sexual behaviors including early sexual debut, multiple sexual relationships and inconsistence in condom use among mostly teenagers.
Planned Interventions	12 Awareness creation meetings on promotion of HIV/AIDS testing conducted in 30 LLGs.
Budget Allocation (Million)	0
Performance Indicators	12 Awareness meetings.

iii) Environment

OBJECTIVE	Reduce on loss of Wetland ecosystems and bush burning.
Issue of Concern	Loss of Wetland ecosystem and Bush Burning.
Planned Interventions	10 Awareness meetings about the values of wetlands conducted.
Budget Allocation (Million)	0
Performance Indicators	10 Awareness meetings.

iv) Covid

OBJECTIVE	Enhancing Surveillance and Mitigation against preventable diseases.
Issue of Concern	Increased community prevalence of Covid 19
Planned Interventions	12 Sensitization meetings on Covid 19 preventive measures conducted.
Budget Allocation (Million)	0
Performance Indicators	12 Community sensitization meetings.

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