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Kalungu District

FOREWORD

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. In line with Comprehensive National Development Planning Framework (CNDPF), the long-term and medium term aspirations of the Country and particularly of the District are operationalized by the annual work plans and Budgets. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to Ministry of Finance, Planning and Economic Development; and other stakeholders. The Budget Framework Paper (BFP) is a major initial deliverable of the planning and budgeting phase of an ensuing Financial Year, which commits resources to identified priority areas. It is in accordance with these requirements that this Budget Framework Paper has been prepared. It is formulated in line with attainment of the district vision which is to ³Eliminate Poverty by Building a Strong Self Sustaining Local Economy This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this BFP were obtained from the Local Government Development Plan for FY 2020/21 to 2024/24, the District Budget Conference held on 4th November 2021, Submissions from Lower Local Governments, and discussions of the District Executive Committee (DEC). The resource envelope behind this Budget Framework Paper was guided by the Indicative Planning figures issued by Ministry of Finance, Planning and Economic Development. Further, guidance on the Budget strategy for Financial Year 2022/23 was given in the First Budget Call Circular and the recently concluded Regional Budget Consultative Workshops.

NYOMBI MUKHIBI AHMED

Title: LC V Chairperson/Mayor

Date: 11/11/2022

CC: Chief Administrative Office/ Town Clerk

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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

Uganda Shillings Thousands	MTEF Projections				
	FY2022/23 Proposed Budget	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Locally Raised Revenues	683,896	683,391	683,391	683,391	683,391
Discretionary Government Transfers	3,108,789	3,086,471	3,086,471	3,086,471	3,086,471
Programme Conditional Government Transfers	20,315,596	20,315,596	20,315,596	20,315,596	20,315,596
Other Government Transfers	2,118,368	2,118,368	2,118,368	2,118,368	2,118,368
External Financing	515,108	515,108	515,108	515,108	515,108
GRAND TOTAL	26,741,757	26,718,934	26,718,934	26,718,934	26,718,934

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

Uganda Shillings Thousands		MTEF Projections				
		FY2022/23 Proposed Budget	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Recurrent	Wage	15,488,138	15,488,138	15,488,138	15,488,138	15,488,138
	Non Wage	5,756,327	5,756,327	5,756,327	5,756,327	5,756,327
	Local Revenue	683,896	683,391	683,391	683,391	683,391
	Other Government Transfers	1,599,176	1,599,176	1,599,176	1,599,176	1,599,176
Total Recurrent		23,527,538	23,527,033	23,527,033	23,527,033	23,527,033
Development	Government of Uganda	2,179,919	2,157,602	2,157,602	2,157,602	2,157,602
	Local Revenue	0	0	0	0	0
	Other Government Transfers	519,192	519,192	519,192	519,192	519,192
	External Financing	515,108	515,108	515,108	515,108	515,108
Total Development		3,214,219	3,191,902	3,191,902	3,191,902	3,191,902
GoU Total(Excl. EXT+OGT)		24,108,281	24,085,458	24,085,458	24,085,458	24,085,458
Total		26,741,757	26,718,934	26,718,934	26,718,934	26,718,934

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Revenue Performance in the First Quarter of 2021/22

Overall, in Quarter One of Financial Year 2021/22, the District received a total of 7,904,715,000 shillings from various revenue sources which is 27 percent of the annual Planned Revenues in the approved budget of Financial Year 2021/22. This is higher than the expected 25 percent at this level because of Central Government transfers (Discretionary, Conditional and other Central Government transfers. However, it is worth noting that locally raised revenue and external Financing performed at 14 and 21 percent respectively which are below the expected level of 25 percent due COVID-19 which affected people's businesses and hence collections and releases from implementing Partners.

Planned Revenues for FY 2022/23

In financial Year 2022/23, the Local Government expects to receive a total of 23,243,628,000 shillings from the various Revenue sources, which is about 1 percent less than the expected Revenue for Financial Year 2021/22. The decrease in expected Revenues is mainly due to the reduced Indicative Planning Figures issued by Ministry of Finance, Planning and Economic Development for revenue sources under Conditional Government Transfers. For instance, conditional Government Transfers.

Revenue Forecast for FY 2022/23

Locally Raised Revenues

The district expect to collect shillings 683,896,000 from various Locally Raised Revenue Sources, which slightly higher than the current budget revenue of shilling 676,169,000 due to anticipated increase in Local Service tax as a result of more staff recruitment planned in the coming financial year among others.

Central Government Transfers

The district expect to receive shillings 25,593,966,000 from various Central Governments transfers broken down as:

1. Shillings 20,295,794,000 Conditional grants
2. Shillings 3,179,804,000 Discretionary funds and
3. Shillings 2,118,368,000 Other Central Government transfers.

The expected funds from Central Government Transfers is less than the planned amount for the current financial year of 27,973,852,000 as per the Indicative Planning figures provided by the respective Ministries in the second Budget Call circular and other correspondences from the Mother Ministries.

Revenue Sources, which slightly higher than the current budget revenue of shilling 676,169,000 due to anticipated increase in Local Service tax as a result of more

External Financing

The District expect to receive shillings 515,108,000 from various Implementing Partners. This amount is slightly higher than the figure in the current budget of shillings 492,629,000 basing on the communications provided by the respective Partners in the Budget Conference of the District.

Medium Term Expenditure Plans

All the Projects planned for are extracted from the second Five Year District Development Plan (DDP II) which is being operationalized by the annual work plans and budgets. Since this is the last year of the second DDP, the planned expenditure on identified projects is geared towards building on the accomplished tasks or parts of tasks with the view of ensuring that by the end of the five years, there is an impact.

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

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Uganda Shillings Thousands	2022/23
	Proposed Budget
AGRO-INDUSTRIALIZATION	
Production and Marketing	2,329,605
Trade, Industry and Local Development	1,075
<i>Total for the Programme</i>	2,330,680
TOURISM DEVELOPMENT	
Trade, Industry and Local Development	1,075
<i>Total for the Programme</i>	1,075
NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE, LAND AND WATER	
Water	379,582
Natural Resources	281,747
<i>Total for the Programme</i>	661,329
PRIVATE SECTOR DEVELOPMENT	
Administration	13,900
Trade, Industry and Local Development	34,112
<i>Total for the Programme</i>	48,012
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	
Roads and Engineering	864,075
<i>Total for the Programme</i>	864,075
HUMAN CAPITAL DEVELOPMENT	
Health	4,410,304
Education	14,163,608
Community Based Services	641,617
<i>Total for the Programme</i>	19,215,528
PUBLIC SECTOR TRANSFORMATION	
Administration	879,188
Finance	2,000
Statutory bodies	48,702
<i>Total for the Programme</i>	929,890
GOVERNANCE AND SECURITY	
Administration	1,824,145
Statutory bodies	396,212

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Uganda Shillings Thousands	2022/23
	Proposed Budget
GOVERNANCE AND SECURITY	
Planning	334,451
Internal Audit	33,150
<i>Total for the Programme</i>	2,587,958
DEVELOPMENT PLAN IMPLEMENTATION	
Finance	157,096
Statutory bodies	7,529
Planning	9,600
<i>Total for the Programme</i>	174,225
Total for the Vote	26,812,772

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SECTION B: DEPARTMENT PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS

Table B1: Expenditure Outturns and Medium Term Projections by Department

Uganda Shillings Thousands	MTEF Projections				
	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Administration	2,717,233	2,694,915	2,694,915	2,694,915	2,694,915
Finance	159,096	159,096	159,096	159,096	159,096
Statutory bodies	452,443	452,443	452,443	452,443	452,443
Production and Marketing	2,329,605	2,329,605	2,329,605	2,329,605	2,329,605
Health	4,410,304	4,410,304	4,410,304	4,410,304	4,410,304
Education	14,092,593	14,092,593	14,092,593	14,092,593	14,092,593
Roads and Engineering	864,075	864,075	864,075	864,075	864,075
Water	379,582	379,582	379,582	379,582	379,582
Natural Resources	281,747	281,242	281,242	281,242	281,242
Community Based Services	641,617	641,617	641,617	641,617	641,617
Planning	344,051	344,051	344,051	344,051	344,051
Internal Audit	33,150	33,150	33,150	33,150	33,150
Trade, Industry and Local Development	36,262	36,262	36,262	36,262	36,262
Grand Total	26,741,757	26,718,934	26,718,934	26,718,934	26,718,934
<i>o/w: Wage:</i>	<i>15,488,138</i>	<i>15,488,138</i>	<i>15,488,138</i>	<i>15,488,138</i>	<i>15,488,138</i>
<i>Non-Wage Recurrent:</i>	<i>8,039,399</i>	<i>8,038,894</i>	<i>8,038,894</i>	<i>8,038,894</i>	<i>8,038,894</i>
<i>Domestic Development:</i>	<i>2,699,111</i>	<i>2,676,794</i>	<i>2,676,794</i>	<i>2,676,794</i>	<i>2,676,794</i>
<i>External Financing:</i>	<i>515,108</i>	<i>515,108</i>	<i>515,108</i>	<i>515,108</i>	<i>515,108</i>

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SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

Department	010 Administration			
Service Area	10 Administration and Management			
Programme	07 PRIVATE SECTOR DEVELOPMENT			
SubProgramme	01 Enabling Environment			
Budget Output	000023 Inspection and Monitoring			
PIAP Output	07050302 Retirement benefits sector coverage and scope increased			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Overall Scheme Risk Rating in the Retirement Benefits Sector	Rate	10		30
Programme	14 PUBLIC SECTOR TRANSFORMATION			
SubProgramme	01 Strengthening Accountability			
Budget Output	000043 Capacity Building			
PIAP Output	14040403 Capacity of public officers built in performance management			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Public Officers trained in performance management	Percentage	50		80
Budget Output	390012 Implementation of Pension Reforms			
PIAP Output	14050304 The Public Service Pension Fund/ Scheme established and operationalized			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% of MD/LGs trained on their roles under the PSPF	Percentage	50		80
Actuarial report in place	Number	4		4
Public Service Pension Fund in place	Percentage	90		99
Budget Output	390014 Development and Operationalization of Human Resource System			
PIAP Output	14050501 Human Capital Management (HCM) System Rolled out			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% of Public Officers managing HR functions trained in use of the human resource information management systems ((Certification))	Percentage	30		50

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Department	010 Administration			
Service Area	10 Administration and Management			
Programme	16 GOVERNANCE AND SECURITY			
SubProgramme	01 Institutional Coordination			
Budget Output	000004 Finance and Accounting			
PIAP Output	16030105 Financial Management			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Level of absorption of released funds	Percentage	80		100
Budget Output	000019 ICT Services			
PIAP Output	16030101 Administrative and ICT support services enhanced			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Proportion of ICT upgrades of platforms and systems to be aligned with business needs and technological developments	Percentage	10		30
Budget Output	000025 Management services			
PIAP Output	16060501 Administration and support services coordinated			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
General Administration	Text	Nil		Fence constructed
Department	020 Finance			
Service Area	10 Financial Management and Accountability (LG)			
Programme	14 PUBLIC SECTOR TRANSFORMATION			
SubProgramme	01 Strengthening Accountability			
Budget Output	000024 Compliance and Enforcement Services			
PIAP Output	14040102 Compliance Inspection undertaken in MDAs and LGs			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of MDAs and LGs Per annum	Percentage	3		3
Programme	18 DEVELOPMENT PLAN IMPLEMENTATION			
SubProgramme	02 Resource Mobilization and Budgeting			
Budget Output	000004 Finance and Accounting			
PIAP Output	18010601 Tax compliance improved through increased efficiency in revenue administration			

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Department	020 Finance			
Service Area	10 Financial Management and Accountability (LG)			
Programme	18 DEVELOPMENT PLAN IMPLEMENTATION			
SubProgramme	02 Resource Mobilization and Budgeting			
Budget Output	000004 Finance and Accounting			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of integrity promotional campaigns conducted	Number	3		3
Budget Output	560019 Data Management and Dissemination			
PIAP Output	18010603 Resource mobilization and Budget execution legal framework developed and amended			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Cash management policy in place	Percentage	100		100
Department	050 Health			
Service Area	30 Health Management and Supervision			
Programme	12 HUMAN CAPITAL DEVELOPMENT			
SubProgramme	02 Population Health, Safety and Management			
Budget Output	320027 Medical and Health Supplies			
PIAP Output	1203010507 Health facilities at all levels equipped with appropriate and modern medical and diagnostic equipment			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% recommended medical and diagnostic equipment available and functional by level	Percentage	60%	55%	83%
Department	070 Roads and Engineering			
Service Area	10 Community Access Roads			
Programme	09 INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES			
SubProgramme	01 Transport Regulation			
Budget Output	000039 Policies, Regulations and Standards			
PIAP Output	09060302 Regulations and laws developed/ updated			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Regulations and laws developed/ updated	Percentage	2021	2	95

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Department	110 Planning			
Service Area	10 Planning and Statistics			
Programme	16 GOVERNANCE AND SECURITY			
SubProgramme	01 Institutional Coordination			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	16060101 Planning and budgeting reporting undertaken			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of quarterly Performance reports produced.	Number	4		4
PIAP Output	16060103 Planning and budgeting reporting undertaken			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of quarterly Performance reports produced.	Number	4		4
Number of budget consultative meetings undertaken	Number	2		2
Number of M&E reports produced	Number	4		4
Number of Monitoring and Evaluation activities undertaken	Number	4		4
Number of performance reports prepared	Number	4		4
Number of planning and budgeting reports prepared	Number	4		4
Number of Planning staff trained	Number	3		3
Percentage of the project implemented	Percentage	80		100
Vote BFP	Text	one		one
Vote Strategic Plan, FY 2025/26 to FY 2029/30	Yes/No	yes		yes
Budget Output	000014 Administrative and Support Services			
PIAP Output	16060502 Administrative support services enhanced			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of physical verification, Maintenance, transfer, repair, security, loss, and disposal activities of assets managed	Percentage	70		100

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Department	120 Internal Audit			
Service Area	10 Compliance			
Programme	16 GOVERNANCE AND SECURITY			
SubProgramme	01 Institutional Coordination			
Budget Output	000001 Audit and Risk Management			
PIAP Output	16060505 Internal audit undertaken			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of quarterly internal audit progress reports per annum prepared	Percentage	4		4
Department	130 Trade, Industry and Local Development			
Service Area	10 Commercial Services			
Programme	01 AGRO-INDUSTRIALIZATION			
SubProgramme	04 Agricultural Market Access and Competitiveness			
Budget Output	000073 Marketing and value addition			
PIAP Output	01030501 Certification permits for products and firms issued.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of products certified	Percentage	19		30
PIAP Output	01040706 Research-extension farmer linkages developed and strengthened			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of technologies adopted	Number	2		3
Programme	05 TOURISM DEVELOPMENT			
SubProgramme	01 Marketing and Promotion			
Budget Output	120012 Tourism Investment, Promotion and Marketing			
PIAP Output	05050301 Domestic tourism intensified with domestic tourism initiatives including drives/ campaigns			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No of domestic drives /campaigns conducted	Number	4		4
Programme	07 PRIVATE SECTOR DEVELOPMENT			
SubProgramme	02 Strengthening Private Sector Institutional and Organizational Capacity			
Budget Output	190036 Trade Development			
PIAP Output	07030201 Product and market information systems developed			

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Department	130 Trade, Industry and Local Development			
Service Area	10 Commercial Services			
Programme	07 PRIVATE SECTOR DEVELOPMENT			
SubProgramme	02 Strengthening Private Sector Institutional and Organizational Capacity			
Budget Output	190036 Trade Development			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of functional information systems in place by type	Number	2		2

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	Developing gender and Equity sensitive plans and budgets
Issue of Concern	
Planned Interventions	
Budget Allocation (Million)	0
Performance Indicators	

ii) HIV/AIDS

OBJECTIVE	Prevent transition of the virus, test and treat the infected and eliminate stigma among the infected.
Issue of Concern	Many people are not aware of their HIV/AIDS status
Planned Interventions	Sensitization of the community and district staff on the need for one to know his/her HIV/status and avoiding stigmatizing the positives
Budget Allocation (Million)	0
Performance Indicators	Percentage of People tested, Percentage of the positive enrolled on ART Percentage of Positive suppressing the viral load

iii) Environment

OBJECTIVE	Mainstream Environment issues in District plans and Budgets and implement the desirable mitigation measures
Issue of Concern	Protect the Environment
Planned Interventions	Screen all projects and implement all mitigation measures
Budget Allocation (Million)	0
Performance Indicators	Proportion of projects screened and mitigation measures implemented

iv) Covid

OBJECTIVE	Avoid infecting one another with Covid-19 by ensuring that Standard operating Procedures are followed
Issue of Concern	Protect the people of Kalungu District from Covid-19
Planned Interventions	Facilitate implementation of SOPs at all times and at public places, Intensify vaccinate as guided by the Ministry of Health
Budget Allocation (Million)	0

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Performance Indicators	Reduced Covid-19 prevalence rates Proportion of the Population vaccinated against Covid-19
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