
VOTE: 709

Kamuli Municipal Council

FOREWORD

Section 36-37 of Local Governments Act CAP 243, Article 77(1) empowers Local Governments to formulate, approve and execute their workplans and budgets in conformity with Central Government guidelines and formats. Pursuant to the foregoing, Kamuli Municipal Council Local Government has prepared this Local Government Budget Framework Paper for FY 2023/2024. This document takes into consideration the NDP III objectives to which the MDP III and annual workplans should be aligned. The Development Plan III focuses on the following key strategic objectives; Efficient and sustained exploitation of the productive sectors; Consolidating and increasing the stock and quality of productive infrastructure to support trade, industrialization, exports and efficient urbanization; Increasing the productivity, inclusiveness and wellbeing of the population; Strengthening the private sector to drive

growth; and, Enhancing the effectiveness of both fiscal and administrative governance. Based on the above, the BFP for FY 2023/2024 will focus on the following: Improve household incomes through increased production with focus on special interest groups e.g. women, youths, PWDs; Promote and ensure the rational and sustainable utilization, development and effective management of environment and natural resources for socio-economic development; Promotion of ECD programmes and improvement of quality, equity, retention, relevance and efficiency in basic education; Increase the contribution of tourism to the Municipal Local Revenue; Develop adequate, reliable and efficient transport network in the Municipality; Increasing access to piped water; increasing sanitation and hygiene levels in the Municipality; To contribute to the production of a healthy human capital through provision of equitable, safe and sustainable health services; Enhance effective participation of communities in the development process; To improve service delivery across all sectors and lower level administrative units and; Integration of cross cutting issues during planning, budgeting and implementation of development programs. The Municipality has however continued to experience low/poor service delivery levels manifested by low household incomes, poor education standards, low level of immunization coverage, high maternal mortality rate, poor road network and low access to safe water among others. This Budget Framework Paper focuses on a number of interventions aimed at addressing some of these challenges above through implementation of sector specific strategic highlights in the annual plans for FY 2023/2024. These include school infrastructure development using the Education sector development grant and health infrastructure development using the Health development grant targeting equitable distribution of facilities. The Municipal road network will be maintained using the DDEG (USMID) and the Uganda Road Fund by application of the road gang system that will also provide employment to the local people. This document provides a framework for integrated planning and budgeting, and should be adopted by all key players to promote the development of the Municipality.



AZIZ LUWANO - MAYOR, KAMULI MUNICIPAL COUNCIL

Title: LC V Chairperson/Mayor

Date: 28/04/2023

CC: Chief Administrative Office/ Town Clerk

VOTE: 709

Kamuli Municipal Council

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	FY2022/23		MTEF Projections				
	Approved Budget	Cumulative Receipts by End Sep	FY2023/24 Proposed Budget	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Locally Raised Revenues	391,552	100,480	700,000	250,000	250,000	250,000	250,000
Discretionary Government Transfers	7,019,996	265,975	7,023,570	0	0	0	0
Programme Conditional Government Transfers	7,671,949	1,359,047	7,447,327	2,532,886	2,532,886	2,532,886	2,532,886
Other Government Transfers	2,204,249	2,230,404	415,000	0	0	0	0
External Financing	50,000	0	0	0	0	0	0
GRAND TOTAL	17,337,746	3,955,905	15,585,897	2,782,886	2,782,886	2,782,886	2,782,886

VOTE: 709**Kamuli Municipal Council****Table A2: Overview of Vote Expenditure and Medium Term Allocations (Ushs Thousands)**

<i>Uganda Shillings Thousands</i>		FY2022/23		MTEF Projections				
		Approved Budget	Cumulative Receipts by End Sep	FY2023/24 Proposed Budget	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Recurrent	Wage	4,704,285	1,318,890	4,704,285	0	0	0	0
	Non Wage	1,693,414	306,132	1,469,256	1,251,516	1,251,516	1,251,516	1,251,516
	Local Revenue	391,552	100,480	700,000	250,000	250,000	250,000	250,000
	Other Government Transfers	2,204,249	343,566	415,000	0	0	0	0
Total Recurrent		8,993,501	2,069,067	7,288,541	1,501,516	1,501,516	1,501,516	1,501,516
Dev.	Government of Uganda	8,294,246	0	8,297,356	1,281,370	1,281,370	1,281,370	1,281,370
	Local Revenue	0	0	0	0	0	0	0
	Other Government Transfers	0	1,886,838	0	0	0	0	0
	External Financing	50,000	0	0	0	0	0	0
Total Development		8,344,246	1,886,838	8,297,356	1,281,370	1,281,370	1,281,370	1,281,370
GoU Total(Excl. EXT+OGT)		8,294,246	0	15,170,897	2,782,886	2,782,886	2,782,886	2,782,886
Total		17,337,746	3,955,905	15,585,897	2,782,886	2,782,886	2,782,886	2,782,886

VOTE: 709

Kamuli Municipal Council

Revenue Performance in the First Quarter of 2022/23

By end of the first quarter of FY 2022-2023: The Municipality had cumulative receipts of UGX: 3,955,905,000=, which was 23% of the approved annual budget of UGX: 17,337,746,000=. At the respective source of funds approved annual budgets: LRR performed at 26%; Discretionary Government Transfers (DGTs) performed at 4%; Programme Conditional Government Transfers (PCGTs) performed at 18%; Other Government Transfers (OGTs) performed at 101%; External Financing performed at 0%.

Planned Revenues for FY 2023/24

In FY 2023/2024 Kamuli Municipal Council expects to receive total revenue of UGX: 15,585,897,000= o/w: LRR is 4%; DGTs are 45%; PCGTs are 48%; OGTs are 3%; External Financing is 0%.

Revenue Forecast for FY 2023/24

Locally Raised Revenues

Locally Raised Revenue forecasts for FY 2023-2024 are UGX: 700,000,000= (79% increase compared to FY 2022-2023). This increase is attributed to improved revenue collection and mobilisation given the newly introduced IRAS which blocks revenue leakages. This Locally Raised Revenue is 4% of the total Municipality budget forecast of UGX: 15,385,897,000=. All the Locally Raised Revenue is for recurrent expenditure.

Central Government Transfers

Central Government Transfer CGTs) forecasts for FY 2023-2024 are UGX: 14,885,897= (12% decrease compared to FY 2022-2023). This decrease is attributed to far high reduction on Other Government Transfers. The Central Government Transfers are 97% of the total Municipality Budget forecast. Of this revenue forecast, Discretionary Government Transfers (DGTs) constitute 47%, Programme Conditional Government Transfers (PCGTs) constitute 50%, and Other Government Transfers (OGTs) constitute 3%. Of the Central Government Transfer forecasts, 32% will be spent on wage, 13% will be spent on non-wage recurrent expenditure and 56% will be spent on Development.

External Financing

There are no External Financing forecasts for FY 2023-2024.

Medium Term Expenditure Plans

Construction of a new administration block with adequate office space; Construction of a modern central market; Construction of a Health Centre IV; Construction of a modern games and sports stadium; Construction of a modern taxi/bus terminal; Upgrading of more roads to asphalt status; Construction of a master drainage system; Beatification of public open spaces; Installation of solar street lights on Municipality roads; Titling of public lands; Construction of more classrooms and staff houses at government schools.

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

Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Agro-Industrialization			
Production and Marketing	130,198	18,848	152,729
<i>Total for the Programme</i>	<i>130,198</i>	<i>18,848</i>	<i>152,729</i>

VOTE: 709**Kamuli Municipal Council**

Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Natural Resources, Environment, Climate Change, Land And Water			
Natural Resources	58,443	15,274	60,565
<i>Total for the Programme</i>	<i>58,443</i>	<i>15,274</i>	<i>60,565</i>
Private Sector Development			
Trade, Industry and Local Development	43,295	7,338	20,709
<i>Total for the Programme</i>	<i>43,295</i>	<i>7,338</i>	<i>20,709</i>
Integrated Transport Infrastructure And Services			
Roads and Engineering	6,438,813	1,064,263	6,135,451
<i>Total for the Programme</i>	<i>6,438,813</i>	<i>1,064,263</i>	<i>6,135,451</i>
Human Capital Development			
Health	1,239,681	137,217	1,110,377
Education	6,051,595	887,856	6,084,261
<i>Total for the Programme</i>	<i>7,291,275</i>	<i>1,025,073</i>	<i>7,194,638</i>
Public Sector Transformation			
Administration	849,376	87,126	420,927
<i>Total for the Programme</i>	<i>849,376</i>	<i>87,126</i>	<i>420,927</i>
Community Mobilization And Mindset Change			
Community Based Services	104,700	18,799	75,970
<i>Total for the Programme</i>	<i>104,700</i>	<i>18,799</i>	<i>75,970</i>
Governance And Security			
Administration	22,000	114,947	713,604
Statutory bodies	246,692	58,415	192,243
Internal Audit	44,859	6,216	42,000
<i>Total for the Programme</i>	<i>313,551</i>	<i>179,579</i>	<i>947,847</i>
Development Plan Implementation			
Finance	274,600	39,404	198,000
Planning	1,195,771	373,603	379,062
<i>Total for the Programme</i>	<i>1,470,371</i>	<i>413,007</i>	<i>577,062</i>
Total for the Vote	17,337,746	2,866,871	15,585,897

VOTE: 709**Kamuli Municipal Council****SECTION B: DEPARTMENT PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS****Table B1: Expenditure Outturns and Medium Term Projections by Department**

Uganda Shillings Thousands	FY2022/23		MTEF Projections				
	Approved Budget	Cumulative Receipts by End Sep	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Administration	956,849	212,596	1,134,531	77,985	77,985	77,985	77,985
Finance	274,600	34,149	198,000	50,000	50,000	50,000	50,000
Statutory bodies	246,692	57,372	192,243	28,015	28,015	28,015	28,015
Production and Marketing	130,198	18,120	152,729	44,592	44,592	44,592	44,592
Health	1,239,681	177,001	1,110,377	1,210,346	1,210,346	1,210,346	1,210,346
Education	6,051,595	1,045,540	6,084,261	1,265,268	1,265,268	1,265,268	1,265,268
Roads and Engineering	6,476,813	1,777,168	6,135,451	50,000	50,000	50,000	50,000
Natural Resources	62,443	9,499	60,565	4,000	4,000	4,000	4,000
Community Based Services	566,389	5,829	75,970	22,970	22,970	22,970	22,970
Planning	1,244,333	386,003	379,062	10,000	10,000	10,000	10,000
Internal Audit	44,859	4,463	42,000	10,000	10,000	10,000	10,000
Trade, Industry and Local Development	43,295	4,704	20,709	9,709	9,709	9,709	9,709
Grand Total	17,337,746	3,955,905	15,585,897	2,782,886	2,782,886	2,782,886	2,782,886
<i>o/w: Wage:</i>	<i>4,704,285</i>	<i>1,318,890</i>	<i>4,704,285</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>4,289,215</i>	<i>750,178</i>	<i>2,584,256</i>	<i>1,501,516</i>	<i>1,501,516</i>	<i>1,501,516</i>	<i>1,501,516</i>
<i>Domestic Development:</i>	<i>8,294,246</i>	<i>1,886,838</i>	<i>8,297,356</i>	<i>1,281,370</i>	<i>1,281,370</i>	<i>1,281,370</i>	<i>1,281,370</i>
<i>External Financing:</i>	<i>50,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

VOTE: 709

Kamuli Municipal Council

SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

Department	010 Administration			
Service Area	10 Administration and Management			
Programme	14 Public Sector Transformation			
SubProgramme	03 Human Resource Management			
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
Public Service Pension Fund in place	Percentage	2021-2022		100
Budget Output	390014 Development and Operationalion of Human Resource System			
PIAP Output	14050501 Human Capital Management (HCM) System Rolled out			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Monthly Salary for project staff paid	Percentage	99	2021	100
Programme	16 Governance And Security			
SubProgramme	01 Institutional Coordination			
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	10	2022/2023	10
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			
PIAP Output	18010601 Tax compliance improved through increased efficiency in revenue administration			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of integrity promotional campaigns conducted	Number	2022/2023	2	4

VOTE: 709**Kamuli Municipal Council**

Department	040 Production and Marketing			
Service Area	20 Agricultural Production			
Programme	01 Agro-Industrialization			
SubProgramme	01 Institutional Strengthening and Coordination			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	01060203 Enabled agricultural extension supervision system developed and operationalised			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of fishers and fishing vessels licenced	Number	2021/2022	10	15
Budget Output	010015 Extension services			
PIAP Output	01041101 Extension workers trained in entire value chain focused skills			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of extension workers trained in dissemination of Agricultural insurance information	Number	2021/2022	2	3
Department	050 Health			
Service Area	10 Primary HealthCare			
Programme	12 Human Capital Development			
SubProgramme	02 Population Health, Safety and Management			
Budget Output	320165 Primary Health care services			
PIAP Output	1203010509 Reduced morbidity and mortality due to HIV/AIDS, TB and malaria and other communicable diseases			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing	Percentage	2022-2023	100	100
Department	060 Education			
Service Area	30 Skills Development			
Programme	12 Human Capital Development			
SubProgramme	01 Education, Sports and skills			
Budget Output	000034 Education and Skills Development			
PIAP Output	1202010101 Strengthen Competence based training			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of skills and competency based trainings conducted	Percentage	2021/2022		75%

VOTE: 709**Kamuli Municipal Council**

Department	060 Education			
Service Area	30 Skills Development			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	320016 Management of Education Services			
PIAP Output	1202010201 Basic Requirements and Minimum standards met by schools and training institutions			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of classrooms (1.5k) constructed to improve pupil-to-classroom ratio	Percentage	2021/2022		50%
Budget Output	320038 Sports Development and Oversight			
PIAP Output	1202020301 Regional Sports focused schools (sports centres of excellence) established and supported			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Regional Sports focused schools	Percentage	2021-2022		100
Department	070 Roads and Engineering			
Service Area	20 Engineering Services			
Programme	09 Integrated Transport Infrastructure And Services			
SubProgramme	03 Transport Infrastructure and Services Development			
Budget Output	000017 Infrastructure Development and Management			
PIAP Output	09020401 Capacity of existing transport infrastructure and services increased.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Percent availability of district and zonal equipment	Percentage	2022-2023	25	25
Budget Output	260002 District , Urban and Community Access Road Maintenance			
PIAP Output	09040106 Community access & feeder roads constructed & maintained to facilitate market access			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Total Length(in Km) of acces roads maintained	Number	2021=2022	25	35
Department	090 Natural Resources			
Service Area	10 Natural Resources Management			
Programme	06 Natural Resources, Environment, Climate Change, Land And Water			
SubProgramme	01 Environment and Natural Resources Management			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	06060302 Strategy for NDP III implementation coordination developed.			

VOTE: 709**Kamuli Municipal Council**

Department	090 Natural Resources			
Service Area	10 Natural Resources Management			
Programme	06 Natural Resources, Environment, Climate Change, Land And Water			
SubProgramme	01 Environment and Natural Resources Management			
Budget Output	000006 Planning and Budgeting services			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Strategy for NDP III implementation coordination in Place.	Yes/No	2021/2022		1
Department	100 Community Based Services			
Service Area	10 Community Mobilisation			
Programme	15 Community Mobilization And Mindset Change			
SubProgramme	02 Strengthening institutional support			
Budget Output	000023 Inspection and Monitoring			
PIAP Output	15040201 CDMIS established and operationalized			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
CDMIS in place & operational	Yes/No	2021/2022		1
Department	110 Planning			
Service Area	10 Planning and Statistics			
Programme	18 Development Plan Implementation			
SubProgramme	01 Development Planning, Research, Evaluation and Statistics			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	18060202 Process Evaluation Report on key interventions conducted in the 18 programs.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Process Evaluation reports on key interventions conducted in the 18 programs	Number	2022-2023		4
Department	120 Internal Audit			
Service Area	10 Compliance			
Programme	16 Governance And Security			
SubProgramme	05 Anti-Corruption and Accountability			
Budget Output	000001 Audit and Risk Management			
PIAP Output	16060505 Internal audit undertaken			

VOTE: 709**Kamuli Municipal Council**

Department	120 Internal Audit			
Service Area	10 Compliance			
Programme	16 Governance And Security			
SubProgramme	05 Anti-Corruption and Accountability			
Budget Output	000001 Audit and Risk Management			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of quarterly internal audit progress reports per annum prepared	Percentage	2021/2022		100
Department	130 Trade, Industry and Local Development			
Service Area	10 Commercial Services			
Programme	07 Private Sector Development			
SubProgramme	01 Enabling Environment			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	07050301 Increased coverage and growth of the Retirement Benefits Sector			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Annual Retirement Benefits Sector Asset Growth Rate	Percentage	2021/2022	80	100

VOTE: 709

Kamuli Municipal Council

SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	Combating Gender Based Violence
Issue of Concern	Increased cases of Gender Based Violence as a result of men sidelining their responsibilities.
Planned Interventions	Counselling of men on the beauty of meeting their home obligations such as proving basic needs for their families.
Budget Allocation (Million)	2
Performance Indicators	4 quarterly reports on meetings with community leaders and identified men.

ii) HIV/AIDS

OBJECTIVE	Controlling the spread of HIV/AIDS
Issue of Concern	High risk of spreading HIV/AIDS among the youth as evidenced by increasing numbers of teenage pregnancies.
Planned Interventions	Creation of awareness and promotion of use of condoms amongst the youth.
Budget Allocation (Million)	2
Performance Indicators	4 quarterly youth engagements at Division level in each of the 2 Divisions.

iii) Environment

OBJECTIVE	Combating Environment Degradation
Issue of Concern	High levels of encroachment on wet lands for rice farming.
Planned Interventions	Creating more awareness in communities of the dangers of farming in wetlands such as floods.
Budget Allocation (Million)	2
Performance Indicators	4 quarterly meetings on wetlands management at Municipal level.

iv) Covid

OBJECTIVE	Controlling the spread of COVID-19
Issue of Concern	Communities have grossly ignored putting on masks and use of sanitizers.
Planned Interventions	Re-igniting and promoting the use of masks
Budget Allocation (Million)	2
Performance Indicators	4 quarterly awareness campaigns.

