

VOTE: 859**Kazo District****FOREWORD**

Preparation of the Local Government Budget Frame Work Paper (LGBFP) manifests compliance with the legal requirements by the District Council as provided for in the Local Government Act, Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LG FAR) 2007 and Section 9 of the Finance Management Act 2015, which further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Kazo District Local Government thus recognizes the great importance attached to the production of the Budget Frame Work Paper which guides the budgeting process through identifying key priority areas of the third National Development Plan (NDPIII). The FY 2023/24 Budget Frame Work Paper for the District, is the fourth in the medium term (FY 2020/21-2024/25). As in the previous years, this BFP seeks to implement Government policies and therefore contribute to the National Vision 2040 that aspires for a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country by 2040. The execution of the budget is expected to greatly improve service delivery and thus the livelihood of the populace in the District. The LGBFP was prepared based on the guidelines and First Budget Call Circular for FY 2023/24 of September 15, 2022 issued by the MOFPED to Local Governments. A number of consultative meetings took place including the District Budget Conference which was held on November 04, 2022 to prioritize areas of intervention in the FY 2023/2024. The District shall comply with reforms such

as fiscal transfers by MOFPED and Program Budgeting System geared towards improved Public Finance Management and service delivery. This is hoped to translate and improve quality of the lives of the people in the District. Up to 94% of the proposed District budget for fiscal year 2023/24 will be funded by the Central Government Grants given that the District Locally raised Revenue Base is low and shall contribute only 6% of the budget proposals. The proposed estimates will be spent on wages, Non-wage recurrent activities and Domestic Development. I therefore extend my appreciation to all the stakeholders of the District for their participation. I also acknowledge the contribution of the MOFPED for guiding us and providing technical support in building the capacity of the District staff in the use of Programme Budgeting System (PBS) for Budget Planning and Reporting. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provision of Section 37 (4) of the Local Government act Cap 243, for their technical guidance and support that made us produce the District Budget Frame Work Paper for FY 2023/2024. The invaluable contribution of the District Budget Desk as stipulated in Regulation 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in the production of this Budget document is worth mentioning. It is my sincere hope that this document will provide all interested users with adequate information and I feel that where more information is required, appropriate departments should be contacted for details. Lastly, I wish to thank the line ministries and the Support team of MOFPED for the continued Technical support to Kazo District Local Government. I also wish to thank all my Technical staff especially M/s Tumuhaise Imelda who was coordinating the compilation of the LGBFP. I look forward to executing the LGBFP for FY 2023/2024 in order to improve service delivery and thus the livelihood of the population we are mandated to serve as a Local Government. For God and My Country.

**Mugisha Samuel District Chairperson**

Title: LC V Chairperson/Mayor

Date: 08/05/2023

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	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	840,377	147,737	911,962	0	0	0	0
Discretionary Government Transfers	3,552,177	733,486	3,552,132	94,790	94,790	94,790	94,790
Programme Conditional Government Transfers	16,382,463	3,400,704	15,824,310	5,215,113	5,215,113	5,215,113	5,215,113
Other Government Transfers	641,503	104,073	629,752	0	0	0	0
External Financing	188,725	0	0	0	0	0	0
GRAND TOTAL	21,605,245	4,386,001	20,918,156	5,309,903	5,309,903	5,309,903	5,309,903

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

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
Recurrent	Wage	13,158,231	3,591,410	13,158,231	0	0	0	0
	Non Wage	2,988,966	538,655	2,727,682	2,734,266	2,734,266	2,734,266	2,734,266
	Local Revenue	820,377	49,753	831,293	0	0	0	0
	Other Government Transfers	641,503	73,659	629,752	0	0	0	0
	Total Recurrent	17,609,077	4,253,477	17,346,958	2,734,266	2,734,266	2,734,266	2,734,266
Dev.	Government of Uganda	3,787,443	0	3,490,528	2,575,637	2,575,637	2,575,637	2,575,637
	Local Revenue	20,000	0	80,670	0	0	0	0
	Other Government Transfers	0	0	0	0	0	0	0
	External Financing	188,725	0	0	0	0	0	0
Total Development	3,996,168	0	3,571,198	2,575,637	2,575,637	2,575,637	2,575,637	
GoU Total(Excl. EXT+OGT)	3,807,443	0	20,288,404	5,309,903	5,309,903	5,309,903	5,309,903	
Total	21,605,245	4,253,477	20,918,156	5,309,903	5,309,903	5,309,903	5,309,903	

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Revenue Performance in the First Quarter of 2022/23

By the end of Quarter One of FY 2022/2023, the District realized UGX: 4,386,001/= giving a percent of 20% of the Approved budget of which UGX.733,486= (21%) Discretionary Government Transfers, 3,400,704= (21%) Conditional Government Transfers and 104,073= (16%) Other Government Transfers. There were no funds received from external financing.

Planned Revenues for FY 2023/24

The District Plans to receive UGX. 20,918,156 for FY 2023/2024 of which UGX. 15,824,310 will be from program Conditional Grant Transfers, UGX. 3,552,132 from Discretionary Transfers, UGX. 629,752 from other Government Transfers and UGX. 911,962 from Locally raised revenue.

Revenue Forecast for FY 2023/24

Locally Raised Revenues

In FY 2023-2024, Kazo District Local Government plans to collect UGX 911,962 of locally raised revenues representing 4.4% of the total Budget.

Central Government Transfers

In FY 2023-2024, Kazo District Local Government plans to receive UGX 3,552,132 (17%) from Discretionary Government Transfers, UGX 15,824,310 (75.6%) from Program Conditional Transfers.

External Financing

No IPFs for External Financing have been received yet.

Medium Term Expenditure Plans

Construction of Administration Block, 2 Classroom blocks , Health Centre III, drilling of Deep boreholes, construction of piped water scheme, Monitoring and supervision, Construction of a seed school, and completion of infrastructural developments at a HC III.

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	1,066,269	184,766	1,015,492
Education	0	0	554,108
<i>Total for the Programme</i>	<i>1,066,269</i>	<i>184,766</i>	<i>1,569,600</i>
Natural Resources, Environment, Climate Change, Land And Water			
Water	869,277	3,420	871,595

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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	322,036	36,245	43,108
<i>Total for the Programme</i>	<i>1,191,313</i>	<i>39,665</i>	<i>914,703</i>
Private Sector Development			
Trade, Industry and Local Development	102,086	14,591	15,100
<i>Total for the Programme</i>	<i>102,086</i>	<i>14,591</i>	<i>15,100</i>
Integrated Transport Infrastructure And Services			
Roads and Engineering	647,830	32,390	441,690
<i>Total for the Programme</i>	<i>647,830</i>	<i>32,390</i>	<i>441,690</i>
Digital Transformation			
Production and Marketing	0	0	51,029
<i>Total for the Programme</i>	<i>0</i>	<i>0</i>	<i>51,029</i>
Human Capital Development			
Health	5,116,012	631,313	4,629,045
Education	9,229,783	1,244,830	8,695,544
Community Based Services	0	0	1,780
<i>Total for the Programme</i>	<i>14,345,796</i>	<i>1,876,144</i>	<i>13,326,369</i>
Public Sector Transformation			
Administration	1,032,580	100,821	2,573,001
<i>Total for the Programme</i>	<i>1,032,580</i>	<i>100,821</i>	<i>2,573,001</i>
Community Mobilization And Mindset Change			
Community Based Services	263,946	32,268	58,081
<i>Total for the Programme</i>	<i>263,946</i>	<i>32,268</i>	<i>58,081</i>
Governance And Security			
Administration	1,613,073	137,860	1,333,454
Statutory bodies	319,575	33,705	337,561
Internal Audit	88,558	4,480	18,127
<i>Total for the Programme</i>	<i>2,021,207</i>	<i>176,045</i>	<i>1,689,142</i>
Development Plan Implementation			
Finance	249,123	30,119	80,734

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Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Development Plan Implementation			
Planning	150,320	14,738	66,766
<i>Total for the Programme</i>	<i>399,443</i>	<i>44,857</i>	<i>147,500</i>
Total for the Vote	21,605,245	2,523,190	20,786,215

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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	FY2022/23		MTEF Projections				
	Approved Budget	Cumulative Receipts by End Sep	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Administration	2,790,090	257,221	3,906,455	94,790	94,790	94,790	94,790
Finance	249,123	7,733	80,734	0	0	0	0
Statutory bodies	587,759	37,607	337,561	0	0	0	0
Production and Marketing	1,066,269	210,055	1,066,521	592,310	592,310	592,310	592,310
Health	5,116,012	887,455	4,629,045	1,243,579	1,243,579	1,243,579	1,243,579
Education	9,229,783	2,121,209	9,249,652	2,117,720	2,117,720	2,117,720	2,117,720
Roads and Engineering	769,986	73,659	573,630	0	0	0	0
Water	869,277	8,546	871,595	1,179,167	1,179,167	1,179,167	1,179,167
Natural Resources	322,036	2,874	43,109	30,362	30,362	30,362	30,362
Community Based Services	263,946	5,595	59,861	39,875	39,875	39,875	39,875
Planning	150,320	4,000	66,766	0	0	0	0
Internal Audit	88,558	1,766	18,127	0	0	0	0
Trade, Industry and Local Development	102,086	2,260	15,100	12,100	12,100	12,100	12,100
Grand Total	21,605,245	4,253,477	20,918,156	5,309,903	5,309,903	5,309,903	5,309,903
<i>o/w: Wage:</i>	<i>13,158,231</i>	<i>3,591,410</i>	<i>13,158,231</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>4,450,846</i>	<i>662,067</i>	<i>4,188,727</i>	<i>2,734,266</i>	<i>2,734,266</i>	<i>2,734,266</i>	<i>2,734,266</i>
<i>Domestic Development:</i>	<i>3,807,443</i>	<i>0</i>	<i>3,571,198</i>	<i>2,575,637</i>	<i>2,575,637</i>	<i>2,575,637</i>	<i>2,575,637</i>
<i>External Financing:</i>	<i>188,725</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

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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	010008 Capacity Strengthening			
PIAP Output	14050601 National Service Scheme developed and Implemented			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Officers trained under the National Service Scheme	Percentage	2022	30%	60%
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
% of Public Officers managing HR functions trained in use of the human resource information management systems ((Certification))	Percentage	2022	50%	80%
Budget Output	390017 Public Service Performance management			
PIAP Output	14040405 Programme /Performance Budgeting integrated into the individual performance management framework			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Revised Performance management tools in place	Number	2022	30	70
Programme	16 Governance And Security			
SubProgramme	01 Institutional Coordination			
Budget Output	000008 Records Management			
PIAP Output	16060510 Records management			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of records managed	Percentage	2022	80%	100%
Budget Output	000011 Communication and Public Relations			
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	70%	90%

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Department	010 Administration			
Service Area	10 Administration and Management			
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	2022	40%	80%
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	2023	2022	840,376,841
Budget Output	000023 Inspection and Monitoring			
PIAP Output	18040604 Oversight Monitoring Reports of NDP III Programs produced			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Monitoring Reports produced on NDPIII programmes by RDCs.	Percentage	2023	2022	to visit all Town Councils and Sub counties in Monitoring their Performance,
Budget Output	000027 Programme Working Group Secretariat Services			
PIAP Output	18011205 Effective DPI Programme Secretariat			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Proportion of programme outcome indicator targets achieved	Percentage	2023	2022	Achievement of Finance Department Mandate
Budget Output	000061 Management of Government Accounts			
PIAP Output	18010103 Integrated debt management strengthened			

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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	000061 Management of Government Accounts			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Integrated debt management strategy developed	Yes/No	2023	2022	Preparation and Submission of Financial Statements and Responses to Internal Auditor General and Auditor General
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	2023	2022	To Ensure Budgeting and Submission Achieved
Department	030 Statutory bodies			
Service Area	10 Legislation and Oversight			
Programme	16 Governance And Security			
SubProgramme	01 Institutional Coordination			
Budget Output	000005 Human Resource Management			
PIAP Output	16060504 Human Resource management services			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Human Capacity Development Plan in place	Percentage	2022	50	70
Budget Output	000007 Procurement and Disposal Services			
PIAP Output	16060508 Procurement and disposal of Assets managed			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Level of implementation of the annual procurement plan	Percentage	2022	80	100
Budget Output	000012 Legal advisory services			
PIAP Output	16060605 Review existing laws and policies to identify gaps that require reforming; undertake the necessary legal and policy reforms			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of existing legal, policy, regulatory and institutional frameworks which require standardization reviewed	Percentage	2022	40	60

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Department	040 Production and Marketing			
Service Area	20 Agricultural Production			
Programme	01 Agro-Industrialization			
SubProgramme	01 Institutional Strengthening and Coordination			
Budget Output	010009 Research Partnerships			
PIAP Output	01040701 Demand driven agriculture technologies developed			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of improved technologies and innovations adopted	Number	2022	50	100
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	1203010512 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
No. of health workers in the public and private sector trained in integrated management of malaria	Number	2022	15	30
% of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing	Percentage	2022	100%	100%
Department	060 Education			
Service Area	10 Pre-Primary and Primary Education			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	320157 Primary 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	2022	60	70

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Department	070 Roads and Engineering			
Service Area	10 Community Access Roads			
Programme	09 Integrated Transport Infrastructure And Services			
SubProgramme	04 Transport Asset Management			
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	2012	100	180
Department	100 Community Based Services			
Service Area	10 Community Mobilisation			
Programme	12 Human Capital Development			
SubProgramme	03 Gender and Social Protection			
Budget Output	320145 Response to Gender based violence			
PIAP Output	1204010702 Gender Based Violence prevention and response system strengthened			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
GBV Case monitoring programme in place	Percentage	2022	40	60
Programme	15 Community Mobilization And Mindset Change			
SubProgramme	01 Community sensitization and empowerment			
Budget Output	440016 Promotion of Arts & crafts			
PIAP Output	15030201 Communication strategy on promotion of norms, values and positive mindsets among young people implemented			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Communication strategy on promotion of norms, values and positive mindsets among young people in place	Percentage	2022	45	65
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	16080504 Internal audit undertaken			

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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	2022	25	70
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	000080 Economic Integration and Market Access			
PIAP Output	07030102 Clients' Business continuity and sustainability Strengthened			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of clients served by the Regional Business Development Service Centres	Number	2022	50	70

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	To mainstream Gender in all district activities
Issue of Concern	Gender Imbalances
Planned Interventions	Mainstreaming Gender in district activities
Budget Allocation (Million)	6000
Performance Indicators	Sensitization about gender in all our activities

ii) HIV/AIDS

OBJECTIVE	To have HIV free communities
Issue of Concern	HIV is still with us and we need to eliminate it so as to have free HIV communities by 2030
Planned Interventions	Test and treat Adherence counseling
Budget Allocation (Million)	10000
Performance Indicators	HIV testing and initiating all positive patients Adherence counselling

iii) Environment

OBJECTIVE	To plant forests and restore wetlands in the district
Issue of Concern	Environmental degradation
Planned Interventions	Planting trees and restoring wetlands
Budget Allocation (Million)	17000
Performance Indicators	Restoring wetlands and the forest cover

iv) Covid

OBJECTIVE	To have COVID- 19 free societies
Issue of Concern	Covid - 19 free communities
Planned Interventions	Vaccination of all target population
Budget Allocation (Million)	3000
Performance Indicators	Community sensitization and Vaccination of all target population

