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## Kibaale District

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### FOREWORD

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The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. 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 the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government by 15th November. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focusing on National priorities and significant local needs in order to accelerate sustainable development in the District.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this Budget Framework Paper were obtained from the Local Government Development Plan for the period 2020/2021 to 2024/2025, the District Planning/ Budget Conference held on 04th November 2022, submissions from Lower Local Governments and views from the District Executive Committee. The Budget Framework Paper was approved by the District Executive Committee on 11th November 2022.

The theme for the Budget for FY 2023/2024 is “Full monetization of Uganda’s Economy through commercial agriculture, industrialization, Expanding and broadening services, Digital Transformation and market access”. The Budget Strategy for FY 2023/24 is anchored on four strategic areas namely; boosting Economic recovery and enterprise resilience; facilitating Economic Growth; enhancing Social Development and protecting vulnerable people; and enhancing good governance.

I call upon the people of Kibaale District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute towards the realisation of the interventions proposed in this framework.



**Muhonge Godfrey Kasanga, District Chairperson, Kibaale**

Title: LC V Chairperson/Mayor

Date: 08/05/2023

CC: Chief Administrative Office/ Town Clerk

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## Kibaale District

### 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	532,541	177,377	532,541	0	0	0	0
Discretionary Government Transfers	4,231,290	884,607	4,244,057	0	0	0	0
Programme Conditional Government Transfers	23,678,883	4,923,044	19,885,917	7,381,350	7,381,350	7,381,350	7,381,350
Other Government Transfers	583,507	237,270	608,035	381,015	381,015	381,015	381,015
External Financing	907,084	3,985	859,179	16,574	16,574	16,574	16,574
<b>GRAND TOTAL</b>	<b>29,933,306</b>	<b>6,226,283</b>	<b>26,129,729</b>	<b>7,778,939</b>	<b>7,778,939</b>	<b>7,778,939</b>	<b>7,778,939</b>

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## Kibaale District

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	13,209,440	3,636,613	13,209,440	0	0	0	0
	Non Wage	5,688,235	2,171,038	4,085,151	2,346,834	2,346,834	2,346,834	2,346,834
	Local Revenue	332,541	68,104	332,541	0	0	0	0
	Other Government Transfers	367,353	82,873	391,880	381,015	381,015	381,015	381,015
Total Recurrent		19,597,569	5,958,627	18,019,013	2,727,849	2,727,849	2,727,849	2,727,849
Dev.	Government of Uganda	9,012,498	0	6,835,383	5,034,516	5,034,516	5,034,516	5,034,516
	Local Revenue	200,000	0	200,000	0	0	0	0
	Other Government Transfers	216,155	22,470	216,155	0	0	0	0
	External Financing	907,084	3,985	859,179	16,574	16,574	16,574	16,574
Total Development		10,335,737	26,455	8,110,717	5,051,090	5,051,090	5,051,090	5,051,090
GoU Total( Excl. EXT+OGT)		9,212,498	0	24,662,516	7,381,350	7,381,350	7,381,350	7,381,350
Total		29,933,306	5,985,082	26,129,729	7,778,939	7,778,939	7,778,939	7,778,939

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## Kibaale District

### Revenue Performance in the First Quarter of 2022/23

By the end of the 1st quarter, a total income of Ushs 6,226,283,000 had been received by the district representing 21% of the projected annual income i.e below the projection for the 1st quarter of 25%. When decomposed by revenue category, the percentage of the budget received was as follows: wage: 26%, non-wage recurrent: 29%, domestic development: 0% and External Financing: 0.4%.

### Planned Revenues for FY 2023/24

The projected total resource envelope for the district for FY 2023/24 including multi Sub-Sub Programme transfers to Lower Local Governments stands at Ushs 26,129,729,000. When decomposed by revenue category, the share of revenues as a percentage of the total budget is as follows: wage: 50.5%, non-wage recurrent: 19.1%, domestic development: 26.9% and External Financing: 1.5%. The District Resource Envelope for FY 2023/24 is expected to be realised from the following sources: Local Revenue 2.2%, central Government Transfers 95.9% and External Financing 3.5%.

### Revenue Forecast for FY 2023/24

#### Locally Raised Revenues

The projected Local Revenue for the district during the FY 2023/24 including local revenue for Lower Local Governments stands at 532,541,000 representing 2.0% of the total budget. Of this Revenue, 60.7% is projected to be recurrent while 39.3% is development.

#### Central Government Transfers

The projected Central Government Transfers for the district during the FY 2023/24 including multi Sub-Sub Programme transfers to Lower Local Governments stands at 24,738,009,000 representing 94.7% of the total budget. Out of this projected income, 17.2% will be Discretionary Government transfers; 80.4% will be conditional Government transfers while 2.5% will constitute other Government Transfers. Of the recurrent grants for Central Government Transfers, 74.7% is wage while 25.3% is non- wage. Of the projected Development grants for Central Government Transfers, 96.9% is Government of Uganda Transfers while 3.1% is Other Government Transfers.

#### External Financing

The projected External Financing for the district during the FY 2023/24 stands at 859,179,000 representing 3.3% of the total budget. All the projected external Financing is development revenue

### Medium Term Expenditure Plans

In line with the 3rd Five Year District Development Plan for the period 2020/2021 to 2024/2025, the projected resource envelope for the medium term is expected to be expended as follows: Administration 13.0%, Finance 1.4%, Statutory Bodies 2.8%, Production and marketing 14.5%, Health 21.2%, Education and Sports 37.5%, Roads and Engineering 2.5%, Water 2.8%, Natural Resources 1.2%, Community Based Services 1.6%, Planning 0.6%, Internal Audit 0.3% and Trade, Industry and Local Development 0.5%.

**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
<b>Agro-Industrialization</b>			
Production and Marketing	4,191,185	507,052	3,789,805

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Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
<i>Total for the Programme</i>	<i>4,191,185</i>	<i>507,052</i>	<i>3,789,805</i>
<b>Tourism Development</b>			
Trade, Industry and Local Development	2,631	329	1,812
<i>Total for the Programme</i>	<i>2,631</i>	<i>329</i>	<i>1,812</i>
<b>Natural Resources, Environment, Climate Change, Land And Water</b>			
Water	1,052,906	7,749	723,233
Natural Resources	315,508	68,104	318,922
<i>Total for the Programme</i>	<i>1,368,414</i>	<i>75,853</i>	<i>1,042,155</i>
<b>Private Sector Development</b>			
Trade, Industry and Local Development	122,368	15,987	127,368
<i>Total for the Programme</i>	<i>122,368</i>	<i>15,987</i>	<i>127,368</i>
<b>Integrated Transport Infrastructure And Services</b>			
Roads and Engineering	1,333,130	103,379	657,657
<i>Total for the Programme</i>	<i>1,333,130</i>	<i>103,379</i>	<i>657,657</i>
<b>Sustainable Urbanisation And Housing</b>			
Natural Resources	8,000	0	5,000
<i>Total for the Programme</i>	<i>8,000</i>	<i>0</i>	<i>5,000</i>
<b>Human Capital Development</b>			
Health	5,544,700	567,348	5,500,111
Education	9,934,126	1,464,517	9,818,798
Community Based Services	416,502	66,506	399,698
<i>Total for the Programme</i>	<i>15,895,328</i>	<i>2,098,370</i>	<i>15,718,608</i>
<b>Public Sector Transformation</b>			
Administration	4,348,668	1,557,534	2,698,856
Statutory bodies	51,416	4,951	51,916
<i>Total for the Programme</i>	<i>4,400,084</i>	<i>1,562,485</i>	<i>2,750,772</i>
<b>Governance And Security</b>			
Administration	1,113,546	55,357	835,657
Statutory bodies	678,838	109,193	606,457
Internal Audit	59,331	12,059	89,264

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Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
<i>Total for the Programme</i>	<i>1,851,715</i>	<i>176,609</i>	<i>1,531,377</i>
<b>Development Plan Implementation</b>			
Finance	378,346	71,516	348,345
Planning	153,310	21,134	156,830
<i>Total for the Programme</i>	<i>531,656</i>	<i>92,650</i>	<i>505,175</i>
<b>Total for the Vote</b>	<b>29,933,306</b>	<b>4,634,503</b>	<b>26,129,729</b>

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## Kibaale District

### 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	5,462,214	1,871,154	3,534,512	0	0	0	0
Finance	378,346	6,000	348,345	0	0	0	0
Statutory bodies	730,254	108,969	658,373	0	0	0	0
Production and Marketing	4,372,185	688,354	3,789,805	2,613,822	2,613,822	2,613,822	2,613,822
Health	5,544,700	825,922	5,500,111	1,502,426	1,502,426	1,502,426	1,502,426
Education	9,934,126	1,580,253	9,818,798	2,307,754	2,307,754	2,307,754	2,307,754
Roads and Engineering	1,333,130	82,873	657,657	381,015	381,015	381,015	381,015
Water	1,066,698	8,366	723,233	893,070	893,070	893,070	893,070
Natural Resources	323,508	5,235	323,922	28,973	28,973	28,973	28,973
Community Based Services	416,502	30,036	399,698	40,068	40,068	40,068	40,068
Planning	153,310	7,301	156,830	0	0	0	0
Internal Audit	89,264	3,750	89,264	0	0	0	0
Trade, Industry and Local Development	129,070	1,463	129,179	11,812	11,812	11,812	11,812
<b>Grand Total</b>	<b>29,933,306</b>	<b>5,985,082</b>	<b>26,129,729</b>	<b>7,778,939</b>	<b>7,778,939</b>	<b>7,778,939</b>	<b>7,778,939</b>
<i>o/w: Wage:</i>	<i>13,209,440</i>	<i>3,636,613</i>	<i>13,209,440</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>6,388,129</i>	<i>2,322,014</i>	<i>4,809,572</i>	<i>2,727,849</i>	<i>2,727,849</i>	<i>2,727,849</i>	<i>2,727,849</i>
<i>Domestic Development:</i>	<i>9,428,653</i>	<i>22,470</i>	<i>7,251,538</i>	<i>5,034,516</i>	<i>5,034,516</i>	<i>5,034,516</i>	<i>5,034,516</i>
<i>External Financing:</i>	<i>907,084</i>	<i>3,985</i>	<i>859,179</i>	<i>16,574</i>	<i>16,574</i>	<i>16,574</i>	<i>16,574</i>

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### SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

<b>Department</b>	010 Administration			
<b>Service Area</b>	10 Administration and Management			
<b>Programme</b>	14 Public Sector Transformation			
<b>SubProgramme</b>	03 Human Resource Management			
<b>Budget Output</b>	010008 Capacity Strengthening			
<b>PIAP Output</b>	14050603 In- service training programs developed & implemented to enhance skills and performance of public officers			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Impact of learning on institutional performance report in place	Percentage			
<b>Department</b>	030 Statutory bodies			
<b>Service Area</b>	10 Legislation and Oversight			
<b>Programme</b>	14 Public Sector Transformation			
<b>SubProgramme</b>	01 Strengthening Accountability			
<b>Budget Output</b>	000024 Compliance and Enforcement Services			
<b>PIAP Output</b>	14040102 Compliance Inspection undertaken in MDAs and LGs			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of MDAs and LGs Per annum	Percentage		Number of LGPAC reports	
<b>Budget Output</b>	000049 Recruitment services			
<b>PIAP Output</b>	14050303 Competence-based recruitment systems instituted in the Public Service			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of Jobs with profiled compendium of competencies	Percentage	2023	number of staff recruited	
<b>Programme</b>	16 Governance And Security			
<b>SubProgramme</b>	01 Institutional Coordination			
<b>Budget Output</b>	000007 Procurement and Disposal Services			
<b>PIAP Output</b>	16060508 Procurement and disposal of Assets managed			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Level of implementation of the annual procurement plan	Percentage	2023	DCC minutes prepared	



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<b>Department</b>	030 Statutory bodies			
<b>Service Area</b>	10 Legislation and Oversight			
<b>Programme</b>	16 Governance And Security			
<b>SubProgramme</b>	01 Institutional Coordination			
<b>Budget Output</b>	000012 Legal advisory services			
<b>PIAP Output</b>	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	2023	Number of sets of committee minutes	
<b>Budget Output</b>	000014 Administrative and Support Services			
<b>PIAP Output</b>	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	2023		
<b>Department</b>	040 Production and Marketing			
<b>Service Area</b>	20 Agricultural Production			
<b>Programme</b>	01 Agro-Industrialization			
<b>SubProgramme</b>	01 Institutional Strengthening and Coordination			
<b>Budget Output</b>	000006 Planning and Budgeting services			
<b>PIAP Output</b>	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	2021-22	0	0
<b>Budget Output</b>	010015 Extension services			
<b>PIAP Output</b>	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	2021-22	50	72
<b>Budget Output</b>	010016 Farmer mobilisation and sensitisation			
<b>PIAP Output</b>	01041202 Farmers sensitised on productivity enhancement technologies			

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<b>Department</b>	040 Production and Marketing			
<b>Service Area</b>	20 Agricultural Production			
<b>Programme</b>	01 Agro-Industrialization			
<b>SubProgramme</b>	01 Institutional Strengthening and Coordination			
<b>Budget Output</b>	010016 Farmer mobilisation and sensitisation			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of parishes in which sensitisation has been conducted	Number	2021-22	57	57
<b>Department</b>	100 Community Based Services			
<b>Service Area</b>	10 Community Mobilisation			
<b>Programme</b>	12 Human Capital Development			
<b>SubProgramme</b>	04 Labour and employment services			
<b>Budget Output</b>	000006 Planning and Budgeting services			
<b>PIAP Output</b>	1203010513 Service Delivery Standards disseminated and implemented.			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Service availability and readiness index (%)	Percentage	95%	90%	100%
<b>Budget Output</b>	000023 Inspection and Monitoring			
<b>PIAP Output</b>	1203010601 Chemical safety & security management strengthened; Social safety and health safeguards integrated in infrastructure projects; Workplace injuries, accidents and health hazards reduced			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
No of awareness campaigns	Percentage	90%	65%	100%
<b>Department</b>	110 Planning			
<b>Service Area</b>	10 Planning and Statistics			
<b>Programme</b>	18 Development Plan Implementation			
<b>SubProgramme</b>	01 Development Planning, Research, Evaluation and Statistics			
<b>Budget Output</b>	000006 Planning and Budgeting services			
<b>PIAP Output</b>	1801051101 Statistics on cross cutting issues compiled and disseminated.			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of Briefs compiled on Statistics for Cross cutting issues and disseminated	Number	2022-2023	25%	100%
<b>Budget Output</b>	000023 Inspection and Monitoring			
<b>PIAP Output</b>	18040604 Oversight Monitoring Reports of NDP III Programs produced			

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<b>Department</b>	110 Planning			
<b>Service Area</b>	10 Planning and Statistics			
<b>Programme</b>	18 Development Plan Implementation			
<b>SubProgramme</b>	01 Development Planning, Research, Evaluation and Statistics			
<b>Budget Output</b>	000023 Inspection and Monitoring			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of Monitoring Reports produced on NDPIII programmes by RDCs.	Percentage	2022-2023	25%	100%
<b>Budget Output</b>	560019 Data Management and Dissemination			
<b>PIAP Output</b>	18010603 Resource mobilization and Budget execution legal framework developed and amended			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Cash management policy in place	Percentage	2022	50%	100%
<b>Department</b>	120 Internal Audit			
<b>Service Area</b>	10 Compliance			
<b>Programme</b>	16 Governance And Security			
<b>SubProgramme</b>	01 Institutional Coordination			
<b>Budget Output</b>	000001 Audit and Risk Management			
<b>PIAP Output</b>	16060505 Internal audit undertaken			
<b>Indicator Name</b>	<b>Indicator Measure</b>	<b>Base Year</b>	<b>Base Level</b>	<b>Y1 Target</b>
Number of quarterly internal audit progress reports per annum prepared	Percentage	100%	4	4

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### SECTION D: VOTE CROSS CUTTING ISSUES

#### i) Gender and Equity

<b>OBJECTIVE</b>	To improve mainstreaming of Gender and equity in District work plans and Budgets
<b>Issue of Concern</b>	Inadequate Gender Mainstreaming in the District Work Plans and Budgets
<b>Planned Interventions</b>	Recruitment of Road gangs, training of farmers on gender concerns, provision of agricultural inputs to farmers; sensitization programmes on gender; social screening of development projects
<b>Budget Allocation (Million)</b>	150
<b>Performance Indicators</b>	100 Road gangs recruited ( 30 Female, 70 male); 30,000 farmers trained (20,000 female, 10,000 male); 30,000 farmers receiving agricultural inputs (10,000 female, 20,000 male); 4 quarterly radio programmes; 12 monthly social screening reports

#### ii) HIV/AIDS

<b>OBJECTIVE</b>	To improve mainstreaming of HIV AIDS across programmes
<b>Issue of Concern</b>	Inadequate mainstreaming of HIV -AIDS
<b>Planned Interventions</b>	Counseling and testing services; Care and treatment of HIV/AIDS Clients; Provision of psychosocial support to the affected and infected Households; Sensitizing the staff members on the HIV AIDS Work place policy
<b>Budget Allocation (Million)</b>	500
<b>Performance Indicators</b>	3,000 counseled and tested; 2000 clients treated for HIV/AIDS; 900 people supported with psychosocial; 25 Health workers trained; 1 HIV/AIDS workplace place popularised

#### iii) Environment

<b>OBJECTIVE</b>	To improve mainstreaming of environment in district work plans and budgets
<b>Issue of Concern</b>	Inadequate integration/ mainstreaming of environment issues in departmental works, budgets and programs
<b>Planned Interventions</b>	Environmental and climate change screening of all development projects in the District including preparation of their Environmental management plans; Inspection of all development projects for environmental compliance
<b>Budget Allocation (Million)</b>	400
<b>Performance Indicators</b>	35 development projects screened ; 35 ESCMPs prepared; 12 monthly environmental inspections and compliance monitoring reports

#### iv) Covid

<b>OBJECTIVE</b>	To reduce the spread of COVID 19
<b>Issue of Concern</b>	Continued spread of COVID 19
<b>Planned Interventions</b>	Sensitizing the community; vaccination, Provision of psychosocial support; surveillance; enforcing SOPs; Procurement of the PPEs

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<b>Budget Allocation (Million)</b>	150
<b>Performance Indicators</b>	12 radio programmes; 12 monthly sensitization reports; 70% vaccination coverage of the target population, 20 HHs supported; 12 monthly surveillance reports; 65% adherence rate to SOPs; Assorted PPEs procured

