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Kiboga District

FOREWORD

Kiboga District Local Government in consultations with Lower Local Governments and other stakeholders formulated this Budget Framework Paper (BFP) FY 2023/24 linked to DDP III. To this effect, this BFP highlights key activities and policy issues as a basis for the formulation of a realistic forthcoming Development work plans and the forthcoming Budget FY 2023/24. Local Governments are required to submit their Budget Framework Paper (BFP) to the Ministry of Finance by 30th December 2022. Section 82(4) of the LGA, mandates the District Chairperson to cause the preparation of balanced estimates of revenue and expenditure every financial year. In doing so, the principal of bottom-up planning and consultation must be adhered to, hence this BFP of the FY 2023-24. A number of achievements have been registered in areas of staff recruitment to fill the gaps to the required level, financial, public health care, education and infrastructure development through assistance from Central Government transfers and grants and other donors/NGO's. The district is grateful to the Central Government and all those who have extended support that has enabled us to register these commendable achievements. Let me take this opportunity to thank the Technical staff and the Executive, and all Honorable Councilors at all levels for the input given to produce this Budget Framework Paper (BFP) for the period 2023/24. I also appeal to all stakeholders to recognize that there are a number of reforms and policy issues that will influence production and implementation of the forthcoming Budgets at District and Lower Local Governments. As a district we recognize that there are a number of policy issues that have been introduced by the Government some of which may impact on the coming Budget preparation, implementation, reporting and monitoring both at District and LLGs levels like the Parish Development Model (PDM). During implementation of the activities FY 2022/23 we experienced staff gaps and this has affected efficiency and effectiveness of service delivery. However, most of the staffing gaps have been fulfilled on replacement basis. The political leaders are mandated with the oversight role is to monitor government programmes. I take the opportunity to recognize Development Partners like MildMay- Uganda, UNICEF-Uganda, World Vision – Uganda. MAPD, PACE and Global Fund. I appeal to more Development partners to join us in this struggle and mobilize more funds and use of government structures in all planning processes and implementations, if we are to realize the Sustainable Development Goals.

For God and my Country



Nsiiro Kalunda Wavamunno
District Chairperson - Kiboga District Local Government

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	899,009	184,310	951,268	951,268	951,268	951,268	951,268
Discretionary Government Transfers	4,003,572	858,437	4,002,322	748,305	748,305	748,305	748,305
Programme Conditional Government Transfers	23,241,545	5,366,371	21,240,808	5,703,644	5,703,644	5,703,644	5,703,644
Other Government Transfers	3,493,829	302,304	2,955,829	2,963,828	2,963,829	2,963,829	2,963,829
External Financing	516,790	31,407	516,790	516,790	516,790	516,790	516,790
GRAND TOTAL	32,154,745	6,742,829	29,667,018	10,883,835	10,883,836	10,883,836	10,883,836

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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	18,744,059	5,163,487	18,744,059	0	0	0	0
	Non Wage	5,489,965	1,049,348	4,238,850	3,970,996	3,970,996	3,970,996	3,970,996
	Local Revenue	899,009	180,106	933,768	933,768	933,768	933,768	933,768
	Other Government Transfers	3,493,829	302,304	2,754,829	2,762,829	2,762,829	2,762,829	2,762,829
Total Recurrent		28,626,863	6,695,244	26,671,507	7,667,594	7,667,594	7,667,594	7,667,594
Dev.	Government of Uganda	3,011,092	0	2,260,221	2,480,952	2,480,952	2,480,952	2,480,952
	Local Revenue	0	0	17,500	17,500	17,500	17,500	17,500
	Other Government Transfers	0	0	201,000	200,999	201,000	201,000	201,000
	External Financing	516,790	31,407	516,790	516,790	516,790	516,790	516,790
Total Development		3,527,882	31,407	2,995,511	3,216,241	3,216,242	3,216,242	3,216,242
GoU Total(Excl. EXT+OGT)		3,011,092	0	26,194,398	7,403,217	7,403,217	7,403,217	7,403,217
Total		32,154,745	6,726,651	29,667,018	10,883,835	10,883,836	10,883,836	10,883,836

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Revenue Performance in the First Quarter of 2022/23

Local Revenue

By the end of third quarter, 2022/23, only a total of UG X 47,008,000 had been realized from external funding representing 19% of the planned budget of UG X 251,916,000. This was far below the projection because most of donors did not fulfill their obligation apart from Mild may International (25%) and Top-up from EU from Ministry of local Government which all came in the quarter.

Central Government Transfers

By the end of 1st quarter, 2022/23, only a total of UG X 285,038,000 had been realized from both Discretionary Government Transfer and Conditional Government Transfers representing 11% of the planned budget of UG X 2,490,3,04900. The poor performance was attributed to the central government fulfilling it obligation as planned like Micro Projects under Luwero Rwenzori Development Programme which did not yield and fund.

Most of the sources performed poorly apart Uganda Women Entrepreneurship Program(UWEP)

Donor Funding

By the end of third quarter, 2022/23, only a total of UG X 47,008,000 had been realized from external funding representing 19% of the planned budget of UG X 251,916,000. This was far below the projection because most of donors did not fulfill their obligation apart from Mild may International (25%) and Top-up from EU from Ministry of local Government which all came in the quarter

Planned Revenues for FY 2023/24

In FY 2023/24, the District expects to receive UGX 32,154,745,000 compared to UGX 32,154,745,000 in 2022/23 representing NO CHANGE.. This is because the figures used were those the current FY

Revenue Forecast for FY 2023/24

Locally Raised Revenues

In FY 2023/24, the District expects to receive UGX 29,430,578,000 compared to UGX 32,154,745,000 in 2022/23 representing a reduction of 8.5%.. This is there some revenues that will not be released by the central government

Central Government Transfers

The projected central government transfers for the FY 2023/24 1is UGX 28,626,836 000 representing 89.1% of the total budget. Discretionary Central Government Transfers will contribute 15.7 %, conditional Government transfers will contribute 80.2% , other government transfers will contribute 4.0% of the transfers from central Government.

External Financing

District expects to receive external funding of UGX 516,760,000 the same as the FY 2022/23 as follows UGX 36,000000 from Mild May – International, UGX 95,108,000 for World Health Organization (WHO), UGX 0 from UNICEF-Uganda, and 97,790,000 from Global Alliance for vaccines and immunization (GAVI).

Medium Term Expenditure Plans

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The Medium Plans will include, implementation of Parish Development Model (PDM) Staff recruitment, deployment, training and development for retention to increase levels of service delivery impact in line with the human capital development strategy under the NDP II and the DDP; supervision, monitoring and accountability of public resources, assets and inventories transparently to achieve value for money and good governance; coordination and integration of development partners' activities and Programmes geared towards improved service delivery and marshal synergies in line with the sustainable development goals (SDGs) and the MTEFs and the national and District BFPs resource outlays; mapping and publicity of district resource potentials to attract investment for local economic development (LED) initiatives and Parish Development Model (PDM) to improve household incomes to middle class status and increase local revenue potentials in the district; support linkage to LLGs as centres of development and service excellence to increase resource mobilization and flow for efficient and effective service delivery; provision of effective leadership through functional teams based on capabilities, potentials and competencies to achieve synergy for sustainable development agenda in line with the strategic global direction by 2030 and the Uganda vision 2040.

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	1,558,056	185,573	1,653,090
<i>Total for the Programme</i>	<i>1,558,056</i>	<i>185,573</i>	<i>1,653,090</i>
Natural Resources, Environment, Climate Change, Land And Water			
Water	561,860	10,649	563,704
Natural Resources	472,447	109,223	676,732
<i>Total for the Programme</i>	<i>1,034,307</i>	<i>119,871</i>	<i>1,240,436</i>
Private Sector Development			
Trade, Industry and Local Development	75,934	15,123	69,937
<i>Total for the Programme</i>	<i>75,934</i>	<i>15,123</i>	<i>69,937</i>
Integrated Transport Infrastructure And Services			
Health	0	0	185,341
Roads and Engineering	3,101,446	61,824	2,928,204
<i>Total for the Programme</i>	<i>3,101,446</i>	<i>61,824</i>	<i>3,113,546</i>
Human Capital Development			
Health	10,015,895	1,465,954	8,452,931
Education	10,870,518	2,270,298	10,887,444
<i>Total for the Programme</i>	<i>20,886,413</i>	<i>3,736,252</i>	<i>19,340,375</i>
Public Sector Transformation			
Statutory bodies	23,200	2,170	26,200
<i>Total for the Programme</i>	<i>23,200</i>	<i>2,170</i>	<i>26,200</i>

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Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Community Mobilization And Mindset Change			
Community Based Services	198,063	37,431	406,511
<i>Total for the Programme</i>	<i>198,063</i>	<i>37,431</i>	<i>406,511</i>
Governance And Security			
Administration	3,834,882	798,700	2,222,368
Statutory bodies	684,176	103,671	711,922
Health	0	0	5,000
<i>Total for the Programme</i>	<i>4,519,058</i>	<i>902,371</i>	<i>2,939,290</i>
Development Plan Implementation			
Finance	311,895	62,904	284,348
Planning	357,808	14,495	522,659
Internal Audit	88,566	13,923	70,626
<i>Total for the Programme</i>	<i>758,269</i>	<i>91,322</i>	<i>877,632</i>
Total for the Vote	32,154,745	5,151,938	29,667,018

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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	3,834,882	711,832	2,222,368	865,148	865,148	865,148	865,148
Finance	311,895	19,695	284,348	96,211	96,211	96,211	96,211
Statutory bodies	707,376	80,454	738,122	175,969	175,969	175,969	175,969
Production and Marketing	1,558,056	290,493	1,653,090	821,264	821,264	821,264	821,264
Health	10,015,895	2,069,000	8,643,272	2,515,803	2,515,803	2,515,803	2,515,803
Education	10,870,518	2,564,539	10,887,444	2,373,165	2,373,165	2,373,165	2,373,165
Roads and Engineering	3,101,446	209,109	2,928,204	2,569,538	2,569,538	2,569,538	2,569,538
Water	561,860	7,755	563,704	680,415	680,415	680,415	680,415
Natural Resources	472,447	6,403	676,732	54,506	54,506	54,506	54,506
Community Based Services	198,063	6,454	406,511	268,688	268,689	268,689	268,689
Planning	357,808	8,667	522,659	422,608	422,608	422,608	422,608
Internal Audit	88,566	2,250	70,626	23,609	23,609	23,609	23,609
Trade, Industry and Local Development	75,934	1,867	69,937	16,911	16,911	16,911	16,911
Grand Total	32,154,745	6,726,651	29,667,018	10,883,835	10,883,836	10,883,836	10,883,836
<i>o/w: Wage:</i>	<i>18,744,059</i>	<i>5,163,487</i>	<i>18,744,059</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>9,882,803</i>	<i>1,531,758</i>	<i>7,927,448</i>	<i>7,667,594</i>	<i>7,667,594</i>	<i>7,667,594</i>	<i>7,667,594</i>
<i>Domestic Development:</i>	<i>3,011,092</i>	<i>0</i>	<i>2,478,721</i>	<i>2,699,451</i>	<i>2,699,452</i>	<i>2,699,452</i>	<i>2,699,452</i>
<i>External Financing:</i>	<i>516,790</i>	<i>31,407</i>	<i>516,790</i>	<i>516,790</i>	<i>516,790</i>	<i>516,790</i>	<i>516,790</i>

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SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

Department	010 Administration			
Service Area	10 Administration and Management			
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	2023/24	2022/23	2023-2024
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	2022/23	2022/23	2023/24
Department	020 Finance			
Service Area	10 Financial Management and Accountability (LG)			
Programme	18 Development Plan Implementation			
SubProgramme	04 Accountability Systems and Service Delivery			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% of planned training activities undertaken	Percentage	2023/2024	2022/2023	12
Department	030 Statutory bodies			
Service Area	10 Legislation and Oversight			
Programme	16 Governance And Security			
SubProgramme	03 Policy and Legislation Processes			
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			

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Department	030 Statutory bodies			
Service Area	10 Legislation and Oversight			
Programme	16 Governance And Security			
SubProgramme	03 Policy and Legislation Processes			
Budget Output	000012 Legal advisory services			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of existing legal, policy, regulatory and institutional frameworks which require standardization reviewed	Percentage	2022/23	6	6 councils and committees
Department	040 Production and Marketing			
Service Area	10 Agricultural Extension			
Programme	01 Agro-Industrialization			
SubProgramme	01 Institutional Strengthening and Coordination			
Budget Output	010016 Farmer mobilisation and sensitisation			
PIAP Output	01041202 Farmers sensitised on productivity enhancement technologies			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of parishes in which sensitisation has been conducted	Number	2023-2024	2022-2023	58
Department	060 Education			
Service Area	10 Pre-Primary and Primary Education			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	000006 Planning and Budgeting 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
Number of textbooks and other instructional materials procured to ensure that each primary school achieves a pupil to textbook ratio not exceeding 3 to 1 by 2025	Number	2023	2023	2023-2024
Budget Output	010008 Capacity Strengthening			
PIAP Output	1202010201 Basic Requirements and Minimum standards met by schools and training institutions			

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Department	060 Education			
Service Area	10 Pre-Primary and Primary Education			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	010008 Capacity Strengthening			
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	2023		2023-2024
Budget Output	320003 Assets and Facilities Management			
PIAP Output	1205010802 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	2024	75%	2023-2024
Budget Output	320157 Primary Education Services			
PIAP Output	1202030502 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	2024	80%	23-24
Budget Output	320162 Capitation (Primary)			
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			
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	2022/23	2022/23	38 km

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Department	100 Community Based Services			
Service Area	10 Community Mobilisation			
Programme	15 Community Mobilization And Mindset Change			
SubProgramme	01 Community sensitization and empowerment			
Budget Output	000013 HIV/AIDS Mainstreaming			
PIAP Output	15010201 Diaspora engagement policy developed & implemented			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of diaspora engagement initiatives	Number	2022	2022	4 Support Supervision Visits
Department	120 Internal Audit			
Service Area	10 Compliance			
Programme	18 Development Plan Implementation			
SubProgramme	04 Accountability Systems and Service Delivery			
Budget Output	000061 Management of Government Accounts			
PIAP Output	18011608 Systems and Sanctions to enforce commitment controls and prevent accumulation of domestic arrears in place			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Proportion of verified domestic arrears to budget	Percentage	2022/23	2023/24	4 quarterly reports
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			
PIAP Output	07020501 Institutional and policy frameworks for investment and trade harmonized			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of nontariff barriers to trade and investment eliminated	Number	2023-2024	2022-2023	12

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	To align strategic objectives in line with the gender and equity compliance criteria	
Issue of Concern	The issue of concern is the continued imbalances between men and women; boys and girls; vulnerability in terms of access, control, ownership, benefit, rights, responsibilities and participation.	
Planned Interventions	(i)	Mainstream Gender, equity and Rights in policies, plans and programmes in the Local Governments;
	(ii)	Establish and expand comprehensive social protection programmes for vulnerable persons;
	(iii)	Expand the scope and coverage of the social security se
Budget Allocation (Million)	0	
Performance Indicators	(i)	No. of Mainstreamed Gender, equity and Rights in policies, plans and programmes in the Local Governments;
	(ii)	No. of comprehensive social protection programmes for vulnerable persons;
	(iii)	No. of enhance Social Rehabilitation programmes;

ii) HIV/AIDS

OBJECTIVE	To reduce the HIV prevalence in the District	
Issue of Concern	High prevalence of HIV among the community	
Planned Interventions	Sensitization on behavior change Training of Health care providers on prevention of ART care services To provide tools to support referral To up ART clinics in private institutions	
Budget Allocation (Million)	36000000	
Performance Indicators	Reduced HIV prevalence	

iii) Environment

OBJECTIVE	To ensure sustainable management of environment components within the District.	
Issue of Concern	Degraded environment	
Planned Interventions	1.	Provision of technical support to develop agro – forestry demonstration lots within the District;
	2.	Sensitization trainings to increase awareness on the impacts and mitigation of climate change;
	3.	Restoration of wetlands within the District;
Budget Allocation (Million)	42910044	
Performance Indicators	1.	No of Demonstrations plots (Agroforestry) established;
	2.	No. of sensitization meetings held across the District;
	3.	No. of Hectares of wetland restored;
	4.	No. of land application verified and recommended for approval by the District Physical Planning

iv) Covid

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OBJECTIVE	To combat the spread of COVID-19
Issue of Concern	increased number of COVID-19 cases
Planned Interventions	Vaccination of all people Sensitization of communities on COVID -19
Budget Allocation (Million)	0
Performance Indicators	No COVID-19 cases reduced

