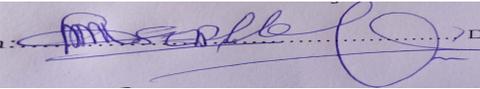

VOTE: 862 Kibuku District

FOREWORD

The Budget Framework paper for the financial year 2023/2024 has been developed in accordance with the Third District Five-year Development Plans 2020/21-2024/25, National Development Plan III (2020/21-2024/25) Vision 2040, sustainable development goals and policy guidelines from the different line ministries. It is important to note that as the country transitions to the development planning approach, the District Budget Framework Paper for financial year 2023/2024 is aligned to the program based approach. This BFP for financial year 2023/24 is an extract of the fourth year from the DDP III. The process of developing this plan was participatory in nature ranging from the district budget conference which was conducted in the month of October at the District headquarters. Due to the COVID -19 Ebola Standard operating procedures, participation was limited however a number of stakeholders ranging from political leaders, technical staff, religious leaders and development partners contributed to the ideas which form this budget framework paper. The funding for this plan is expected from different Central Government grants which include among others District Discretionary, Sector Development grants, Sector Non-wage, District unconditional grant wage and non-wage and Other Government Transfers. More funding is expected from Donors like, GAVI, World health Organization, among others both under on budget and off budget support. The development direction for the district is improving the quality of both primary and secondary education, Infrastructural Development under Roads, Water, Education, Health, enhancing agricultural production and environmental protection and management. The district continues to face a number of challenges including Low staffing levels, limited wage bill, disasters which have continuously destroyed facilities like, health facilities, and water sources, bridges and roads. We hope to work hard to ensure that the funds are utilized as per the stipulated guidelines to meet all the targets for the financial year 2023/2024.



NAKEBA MOHAMAD

Title: LC V Chairperson/Mayor

Date: 08/05/2023

CC: Chief Administrative Office/ Town Clerk

VOTE: 862

Kibuku 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	168,327	1,345	172,327	0	0	0	0
Discretionary Government Transfers	3,876,490	749,199	3,847,235	0	0	0	0
Programme Conditional Government Transfers	20,776,387	4,601,541	19,875,180	8,181,823	8,181,823	8,181,823	8,181,823
Other Government Transfers	1,675,546	112,533	1,679,176	0	0	0	0
External Financing	1,140,000	0	1,140,000	0	0	0	0
GRAND TOTAL	27,636,750	5,464,618	26,713,918	8,181,823	8,181,823	8,181,823	8,181,823

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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	15,597,161	4,219,809	15,597,161	0	0	0	0
	Non Wage	4,954,667	1,104,593	4,252,185	3,963,549	3,963,549	3,963,549	3,963,549
	Local Revenue	168,327	1,345	172,327	0	0	0	0
	Other Government Transfers	1,675,546	112,533	1,679,176	0	0	0	0
	Total Recurrent	22,395,701	5,438,280	21,700,849	3,963,549	3,963,549	3,963,549	3,963,549
Dev.	Government of Uganda	4,101,049	0	3,873,069	4,218,274	4,218,274	4,218,274	4,218,274
	Local Revenue	0	0	0	0	0	0	0
	Other Government Transfers	0	0	0	0	0	0	0
	External Financing	1,140,000	0	1,140,000	0	0	0	0
Total Development	5,241,049	0	5,013,069	4,218,274	4,218,274	4,218,274	4,218,274	
GoU Total(Excl. EXT+OGT)	4,101,049	0	23,894,742	8,181,823	8,181,823	8,181,823	8,181,823	
Total	27,636,750	5,438,280	26,713,918	8,181,823	8,181,823	8,181,823	8,181,823	

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Kibuku District

Revenue Performance in the First Quarter of 2022/23

The district had an approved annual budget of shillings 27,636,750,000 out of which a total of shillings 5,463,273,000 was received during the first quarter representing 20% of the annual budget and the underperformance was as result of attempt by Government to curb inflation. shillings 749,199,000 representing 19% was Discretionary Government transfers, 4,601,541,000 representing 22% was Conditional Government transfers while shillings 112,533,000 representing 7% was OGTs. During the quarter the DLG realized 0 representing 0% from both Local revenue and external financing. Analysis of the releases reveals that the district received 23% of the budget for wage, Non-wage recurrent stood at 12% while both domestic development and External Financing revenues stood at 0% of the annual budget. Further analysis of the revenues also shows poor performance of other government transfer, this was because funds from sources like NTDs, RBF and UWEP were not released, and only 25% and 16% of PLE and URF funds respectively were received. This still explains the poor performance for the

Wage, non-wage. Locally raised revenues performed below the expected and this was attributed to the effects of Inflation and COVID 19 that mobilization and collection of local revenues was not possible. The revenues were disbursed to departments as follows: Planning department received shs 14,580,000 representing 12% of the budget; Internal Audit received 6,201,000/= (18%); Trade, Industry received 1,568,000 representing 13% of the annual budget; Administration received 687,571,000/= (19%); Finance received shs 59,819,000(8%); Statutory Bodies received shs 79,536,000(12%); Production and marketing received 133,602,000(10%); Health received shs 822,932,000(12%); Education department received 2,473,023,000/= (20%); Roads and Engineering received 29,166,000 (5%); Water received 6,493,000/= (1%); Natural Resources received 39,712,000/= (24%) and CBS received 31,869,000/= representing 9% of the budget.

Planned Revenues for FY 2023/24

Locally Raised Revenues is proposed to perform at Shillings 170,327,000, Discretionary Government Transfers is proposed to perform at Shillings 3,847,235, Programme Conditional Government Transfers is proposed to perform at Shillings 19,875,180, Other Government Transfers is proposed to perform at Shillings 1,679,176,000 and External Financing is proposed to perform at Shillings 1,140,000

Revenue Forecast for FY 2023/24

Locally Raised Revenues

Locally raised revenue is Proposed at Shillings 170,327,000 for the Financial Year 2023/2024 representing 0.64% of the annual Proposed budget.

Central Government Transfers

Central Government Transfers is Proposed at Shillings 19,875,180,000 for the Financial Year 2023/2024 representing 74.4% of the annual Proposed budget.

External Financing

External Financing is Proposed at Shillings 1,140,000,000 for the Financial Year 2023/2024 representing 4.2% of the annual Proposed budget.

Medium Term Expenditure Plans

Establishment of an irrigation scheme in the district.

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

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Kibuku District

Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Agro-Industrialization			
Production and Marketing	1,308,057	133,602	1,308,496
<i>Total for the Programme</i>	<i>1,308,057</i>	<i>133,602</i>	<i>1,308,496</i>
Natural Resources, Environment, Climate Change, Land And Water			
Water	834,352	6,493	876,643
Natural Resources	168,892	39,712	169,024
<i>Total for the Programme</i>	<i>1,003,244</i>	<i>46,205</i>	<i>1,045,668</i>
Private Sector Development			
Trade, Industry and Local Development	12,543	0	12,565
<i>Total for the Programme</i>	<i>12,543</i>	<i>0</i>	<i>12,565</i>
Integrated Transport Infrastructure And Services			
Roads and Engineering	591,794	29,166	591,794
<i>Total for the Programme</i>	<i>591,794</i>	<i>29,166</i>	<i>591,794</i>
Human Capital Development			
Health	6,961,398	822,932	6,962,276
Education	12,259,923	2,454,856	12,305,058
Community Based Services	232,911	3,434	233,670
<i>Total for the Programme</i>	<i>19,454,231</i>	<i>3,281,223</i>	<i>19,501,004</i>
Public Sector Transformation			
Administration	3,583,319	638,378	1,361,965
<i>Total for the Programme</i>	<i>3,583,319</i>	<i>638,378</i>	<i>1,361,965</i>
Community Mobilization And Mindset Change			
Community Based Services	114,129	25,886	114,743
<i>Total for the Programme</i>	<i>114,129</i>	<i>25,886</i>	<i>114,743</i>
Governance And Security			
Administration	0	49,193	1,676,447
Statutory bodies	644,469	77,321	639,078
<i>Total for the Programme</i>	<i>644,469</i>	<i>126,514</i>	<i>2,315,525</i>
Development Plan Implementation			
Finance	691,576	59,819	305,756

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Kibuku District

Uganda Shillings Thousands	FY2022/23		2023/24
	Approved Budget	Spent By End Sep	Proposed Budget
Development Plan Implementation			
Planning	122,083	14,580	122,042
Internal Audit	34,360	6,201	34,360
<i>Total for the Programme</i>	848,019	80,600	462,158
Total for the Vote	27,636,750	4,361,574	26,713,918

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Kibuku 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	3,592,046	590,182	3,038,412	0	0	0	0
Finance	758,593	51,095	305,756	0	0	0	0
Statutory bodies	644,469	33,685	639,078	0	0	0	0
Production and Marketing	1,308,057	212,633	1,308,496	1,047,750	1,047,750	1,047,750	1,047,750
Health	6,961,398	1,136,960	6,962,276	1,760,966	1,760,966	1,760,966	1,760,966
Education	12,259,923	2,679,315	12,305,058	4,138,939	4,138,939	4,138,939	4,138,939
Roads and Engineering	591,794	77,586	591,794	0	0	0	0
Water	834,352	8,459	876,643	1,130,784	1,130,784	1,130,784	1,130,784
Natural Resources	168,892	4,390	169,024	41,032	41,032	41,032	41,032
Community Based Services	348,240	6,202	348,413	49,788	49,788	49,788	49,788
Planning	122,083	8,397	122,042	0	0	0	0
Internal Audit	34,360	1,500	34,360	0	0	0	0
Trade, Industry and Local Development	12,543	1,568	12,565	12,565	12,565	12,565	12,565
Grand Total	27,636,750	5,438,280	26,713,918	8,181,823	8,181,823	8,181,823	8,181,823
<i>o/w: Wage:</i>	<i>15,597,161</i>	<i>4,219,809</i>	<i>15,597,161</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>6,798,540</i>	<i>1,218,470</i>	<i>6,103,688</i>	<i>3,963,549</i>	<i>3,963,549</i>	<i>3,963,549</i>	<i>3,963,549</i>
<i>Domestic Development:</i>	<i>4,101,049</i>	<i>0</i>	<i>3,873,069</i>	<i>4,218,274</i>	<i>4,218,274</i>	<i>4,218,274</i>	<i>4,218,274</i>
<i>External Financing:</i>	<i>1,140,000</i>	<i>0</i>	<i>1,140,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

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Kibuku District

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	2023-2024	2022	4
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	2023-2024	2022	4
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	2023-2024	2022	4
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	2023/2024	2022/2023	4
Budget Output	000006 Planning and Budgeting services			
PIAP Output	18040701 Capacity built to conduct high quality and impact - driven performance Audits			

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Kibuku District

Department	020 Finance			
Service Area	10 Financial Management and Accountability (LG)			
Programme	18 Development Plan Implementation			
SubProgramme	02 Resource Mobilization and Budgeting			
Budget Output	000006 Planning and Budgeting services			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
% of planned training activities undertaken	Percentage	2023/2024	2022/2023	4
Department	030 Statutory bodies			
Service Area	10 Legislation and Oversight			
Programme	16 Governance And Security			
SubProgramme	05 Anti-Corruption and Accountability			
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	2022-2023	2022	2023-2024
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	2022-2023	2022	2023-2024
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	2023-2024	2022-2023	4

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Kibuku District

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 existing TVET institutions equipped with appropriate infrastructure Equipment and materials	Number			
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			
Amount of capitation grants to secondary schools in light of the cost of educational inputs	Number			
No. of classrooms (1.5k) constructed to improve pupil-to-classroom ratio	Percentage	2023-2024	2022-2023	4
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	2023-2024	2022-2023	4
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	2023-2024	2022-2023	1

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Kibuku District

Department	080 Water			
Service Area	10 Rural Water Supply and Sanitation			
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	06060601 Strategy for NDP III implementation coordination developed.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Strategy for NDP III implementation coordination in Place.	Yes/No	2022/2023	69	71
Department	100 Community Based Services			
Service Area	20 Empowerment and Mindset Change			
Programme	12 Human Capital Development			
SubProgramme	03 Gender and Social Protection			
Budget Output	320141 Empowerment and protection			
PIAP Output	1204010404 Policy and legal framework on social protection strengthened/developed			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of laws, policies, frameworks on social protection, care and support developed/reviewed	Number	2023/2024	2022/2023	4
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	2023/2024	2022/2023	4
Budget Output	320146 Support to special interest Groups			
PIAP Output	1204010302 Social care programs implemented			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Alternative care framework in place	Percentage	2023/2024	2022/2023	4
No of vulnerable persons provided with comprehensive care and support services	Percentage	2023/2024	2022/2023	4
Number of children rescued, rehabilitated and resettled from the streets	Percentage	2023/2024	2022/2023	4

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Kibuku District

Department	100 Community Based Services			
Service Area	20 Empowerment and Mindset Change			
Programme	12 Human Capital Development			
SubProgramme	03 Gender and Social Protection			
Budget Output	320146 Support to special interest Groups			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Social Care and support institutions registered and inspected	Percentage	2023/2024	2022/2023	4
PIAP Output	1204010303 Tailored non-formal vocational, entrepreneurial and life skills training provided to out of school youth			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of Youth trained	Percentage	2022/2023	2021/2022	2023/2024
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	2023/2024	2022/2023	4
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	2023/2024	2022/2023	4
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	2023/2024	2022/2023	4

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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	1801010102 Capacity building done in development planning, particularly for MDAs and local governments.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Proportion of LGs capacity built in development planning	Percentage	2023-2024	2022	4
PIAP Output	1801051104 Administrative data Collected among the MDAs and LGs with a focus on cross cutting issues.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Proportion of MDAs and LGs collecting administrative data focusing on cross cutting issues	Percentage	2023-2024	2022	4
Department	120 Internal Audit			
Service Area	10 Compliance			
Programme	18 Development Plan Implementation			
SubProgramme	04 Accountability Systems and Service Delivery			
Budget Output	000006 Planning and Budgeting services			
PIAP Output	18030501 Facilitated Programme Secretariats with Financial Resources to be able to facilitated the program working groups to execute their roles as highlighted in the NDP III programme			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of NDPIII Programme Secretariats allocated resources to facilitate the PWGs to be able to execute their roles as provided in the NDPIII Programme Guidelines.	Number	2023-24	2022-23	4
Department	130 Trade, Industry and Local Development			
Service Area	20 Value Chain 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	07020501 Institutional and policy frameworks for investment and trade harmonized			

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Kibuku District

Department	130 Trade, Industry and Local Development			
Service Area	20 Value Chain Services			
Programme	07 Private Sector Development			
SubProgramme	02 Strengthening Private Sector Institutional and Organizational Capacity			
Budget Output	000080 Economic Integration and Market Access			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Harmonized policy frameworks on Investment and trade in place	Yes/No	2023-2024	2022-2023	4
Budget Output	190004 Regulation and Advisory Services			
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	2023-2024	2022-2023	4

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Kibuku District

SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	To promote gender equity in the district in order to have relief.
Issue of Concern	Increasing number of reported family cases in the district and abuse of children righted.
Planned Interventions	Promotion of Gender and equity in the district.
Budget Allocation (Million)	0
Performance Indicators	Increased number of reported family cases in the district and abuse of children righted.

ii) HIV/AIDS

OBJECTIVE	To Create awareness among community members about the dangers of HIV/AIDS and how to prevent it.
Issue of Concern	Increased number of people contracting the deadly HIV/AIDS virus.
Planned Interventions	Encourage members of the community to take HIV/AIDS testing.
Budget Allocation (Million)	0
Performance Indicators	Encourage members of the community to take HIV/AIDS testing.

iii) Environment

OBJECTIVE	To Ensure awareness in the community about the need for tree plantation.
Issue of Concern	Prolonged drought due to shortage of the green cover in the district.
Planned Interventions	Ensure awareness in the community about the need for tree plantation
Budget Allocation (Million)	0
Performance Indicators	Increased Involvement of members in tree planting and total avoidance of deforestation.

iv) Covid

OBJECTIVE	Sensitization of the communities on Covid -19 and Ebola in the district.
Issue of Concern	Increased cases of Ebola in the District.
Planned Interventions	Sensitization of the communities on Covid -19 in the district
Budget Allocation (Million)	0
Performance Indicators	No COVID-19 cases registered in the District.

