
VOTE: 864 Kiruhura District

FOREWORD

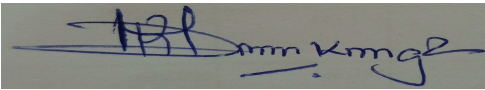
Section 9(1) of the Public Finance Management Act (PFM) Act 2015 (Amended) requires every Accounting Officer, to prepare a Budget Framework Paper for their respective Vote in consultation with relevant stakeholders, taking into consideration balanced development as well as gender and equity responsiveness.

The First Budget Call Circular (1st BCC) on finalization of the budget for FY 2023/2024 was communicated on 15th September 2022 by the Permanent Secretary/Secretary to the Treasury (PS/ST) Ministry of Finance, Planning and Economic Development. This informed the preparation of the Kiruhura District Budget Conference which was held on 10th November 2022.

The Budget Framework Paper for Financial Year 2023/2024 has been prepared in line with revised PIAPs, enhanced PBS and Chart of Accounts. This has been also extracted from the approved Kiruhura District 5-year Development Plan III.

The Kiruhura District revenue and expenditure preliminary budget estimates for FY 2023/2024 is 23,031,219,000=

On behalf of Kiruhura District Local Government, I wish to thank the Ministry of Finance, Planning and Economic Development, development partners and all line ministries for their continued support towards the improvement of service delivery of Kiruhura



Mukago Dan Rutetebya

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 | 1,251,833 | 142,664 | 1,251,833 | 0 | 0 | 0 | 0 |
| Discretionary Government Transfers | 3,412,841 | 702,260 | 3,414,470 | 0 | 0 | 0 | 0 |
| Programme Conditional Government Transfers | 17,830,044 | 3,645,641 | 16,388,478 | 5,322,468 | 5,322,468 | 5,322,468 | 5,322,468 |
| Other Government Transfers | 1,366,439 | 193,172 | 1,366,438 | 0 | 0 | 0 | 0 |
| External Financing | 610,000 | 36,798 | 610,000 | 0 | 0 | 0 | 0 |
| GRAND TOTAL | 24,471,157 | 4,720,536 | 23,031,219 | 5,322,468 | 5,322,468 | 5,322,468 | 5,322,468 |

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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 | 12,347,630 | 3,450,732 | 12,347,630 | 0 | 0 | 0 | 0 |
| | Non Wage | 4,414,019 | 884,578 | 3,472,249 | 2,479,892 | 2,479,892 | 2,479,892 | 2,479,892 |
| | Local Revenue | 1,051,833 | 142,664 | 1,161,833 | 0 | 0 | 0 | 0 |
| | Other Government Transfers | 716,439 | 74,224 | 1,116,438 | 0 | 0 | 0 | 0 |
| | Total Recurrent | 18,529,920 | 4,552,198 | 18,098,150 | 2,479,892 | 2,479,892 | 2,479,892 | 2,479,892 |
| Dev. | Government of Uganda | 4,481,237 | 0 | 3,983,070 | 2,842,576 | 2,842,576 | 2,842,576 | 2,842,576 |
| | Local Revenue | 200,000 | 0 | 90,000 | 0 | 0 | 0 | 0 |
| | Other Government Transfers | 650,000 | 50,000 | 250,000 | 0 | 0 | 0 | 0 |
| | External Financing | 610,000 | 36,798 | 610,000 | 0 | 0 | 0 | 0 |
| Total Development | 5,941,237 | 86,798 | 4,933,070 | 2,842,576 | 2,842,576 | 2,842,576 | 2,842,576 | |
| GoU Total(Excl. EXT+OGT) | | 4,681,237 | 0 | 21,054,781 | 5,322,468 | 5,322,468 | 5,322,468 | 5,322,468 |
| Total | | 24,471,157 | 4,638,997 | 23,031,219 | 5,322,468 | 5,322,468 | 5,322,468 | 5,322,468 |

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Revenue Performance in the First Quarter of 2022/23

Kiruhura District Local Government has an approved budget of 24,471,157,000=, by the end of quarter one, the total releases were 4,720,536,000= which is 19% which is below the expected 25%. Locally raised revenues, Discretionary Government Transfers, Conditional Government Transfers, Other Government transfers and External financing performed at 11%, 21%, 20%, 14% and 6% respectively. For Locally Raised Revenues, the District planned to collect 1,251,833,000 annually. For Q1, the district planned to receive 312,958,250= but actually received 142,664,025= which is 11% of the approved budget. This was due to poor performance of revenue sources like Advertisements/billboards, business licenses, inspection fees, land fees, national park fees, property related fees, rental income tax that were at 3%, 3%, 6%, 7%, 0%, 0% and 0%. For Conditional Transfers, the District planned to receive 4,347,510,661= but actually received 3,645,641,344= for quarter one. This was a result of inflation in the country that led to Ministry of Finance, Planning and Economic Development to release wage at 25% non-wage at 12.5% and development at 0% of the approved budget. For discretionary transfers, the District planned to receive 853,210,300= for quarter one but actually received 702,257,886=. DDEG was not released. For Other Government Transfers, the District planned to receive 341,609,750= but actually received 193,172,129 which is 14% of the approved budget. This is due zero releases from UNEB, UWA, UWEP and RBF. For external financing the district planned to receive 152,500,000= but actually received 36,798,334= which is 6% of the approved budget below the expected 25%. This is due to no releases made by GAVI, UNICEF and Global Fund for HIV, TB and Malaria.

Planned Revenues for FY 2023/24

Kiruhura District plans to receive 23,031,468,000= out of which locally raised revenues is 1,251,833,000= which is 5.4 % of the total budget, Discretionary Government Transfers is 3,414,470= which is 14.8% of the total budget and Programme Conditional Government Transfers is 16,388,478,000= which is 71.2% of the total budget and Other Government Transfers of 610,000,000= which is 2.6% of the total budget.

Revenue Forecast for FY 2023/24

Locally Raised Revenues

The District plans to collect 1,251,833,000= from locally raised revenues which is 5.4% of the total budget.

Central Government Transfers

Annually, Kiruhura District plans to receive 19,802,948,000= which is 85.9% of the annual budget out of which Discretionary Government Transfers is 3,414,470= and Programme Conditional Government Transfers is 16,388,478,000=

External Financing

Annually, Kiruhura District plans to receive 610,000,000= which is 2.6% of the total budget.

Medium Term Expenditure Plans

Kiruhura District plans to spend 23,031,219,000= in FY 2023/2024 out of which recurrent expenditure is 18,098,150,000= which is 78.6% of the total budget and development expenditure is 4,933,070,000= which is 21.4% of the total budget.

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

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| Uganda Shillings Thousands | FY2022/23 | | 2023/24 |
|---|-------------------|------------------|-------------------|
| | Approved Budget | Spent By End Sep | Proposed Budget |
| Agro-Industrialization | | | |
| Administration | 108,046 | 0 | 40,000 |
| Production and Marketing | 1,267,453 | 208,417 | 1,459,052 |
| <i>Total for the Programme</i> | 1,375,499 | 208,417 | 1,499,052 |
| Natural Resources, Environment, Climate Change, Land And Water | | | |
| Water | 804,017 | 14,096 | 805,770 |
| Natural Resources | 334,420 | 66,950 | 334,519 |
| <i>Total for the Programme</i> | 1,138,437 | 81,046 | 1,140,289 |
| Private Sector Development | | | |
| Administration | 0 | 0 | 1,296,180 |
| Trade, Industry and Local Development | 14,906 | 1,113 | 56,547 |
| <i>Total for the Programme</i> | 14,906 | 1,113 | 1,352,727 |
| Integrated Transport Infrastructure And Services | | | |
| Roads and Engineering | 636,439 | 0 | 188,576 |
| <i>Total for the Programme</i> | 636,439 | 0 | 188,576 |
| Human Capital Development | | | |
| Administration | 28,317 | 0 | 349,342 |
| Health | 5,738,970 | 744,540 | 5,741,218 |
| Education | 8,812,494 | 1,426,855 | 8,812,889 |
| <i>Total for the Programme</i> | 14,579,782 | 2,171,395 | 14,903,449 |
| Public Sector Transformation | | | |
| Administration | 3,362,118 | 670,171 | 1,766,842 |
| Statutory bodies | 33,000 | 3,885 | 43,000 |
| <i>Total for the Programme</i> | 3,395,118 | 674,056 | 1,809,842 |
| Community Mobilization And Mindset Change | | | |
| Community Based Services | 443,110 | 29,831 | 443,190 |
| <i>Total for the Programme</i> | 443,110 | 29,831 | 443,190 |
| Governance And Security | | | |
| Statutory bodies | 784,285 | 78,679 | 685,034 |
| <i>Total for the Programme</i> | 784,285 | 78,679 | 685,034 |

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| Uganda Shillings Thousands | FY2022/23 | | 2023/24 |
|--|-------------------|------------------|-------------------|
| | Approved Budget | Spent By End Sep | Proposed Budget |
| Development Plan Implementation | | | |
| Finance | 299,527 | 48,080 | 324,527 |
| Planning | 205,199 | 18,827 | 257,291 |
| Internal Audit | 0 | 0 | 80,175 |
| <i>Total for the Programme</i> | <i>504,726</i> | <i>66,907</i> | <i>661,993</i> |
| Total for the Vote | 24,471,157 | 3,539,742 | 22,684,152 |

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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 | 4,764,110 | 647,087 | 3,452,364 | 0 | 0 | 0 | 0 |
| Finance | 299,527 | 23,295 | 324,527 | 0 | 0 | 0 | 0 |
| Statutory bodies | 817,285 | 62,310 | 728,034 | 0 | 0 | 0 | 0 |
| Production and Marketing | 1,275,453 | 253,561 | 1,459,052 | 770,288 | 770,288 | 770,288 | 770,288 |
| Health | 5,738,970 | 1,111,000 | 5,741,218 | 1,407,787 | 1,407,787 | 1,407,787 | 1,407,787 |
| Education | 8,812,494 | 1,778,629 | 8,812,889 | 2,046,195 | 2,046,195 | 2,046,195 | 2,046,195 |
| Roads and Engineering | 847,862 | 78,872 | 535,643 | 0 | 0 | 0 | 0 |
| Water | 804,017 | 11,531 | 805,770 | 1,013,443 | 1,013,443 | 1,013,443 | 1,013,443 |
| Natural Resources | 334,420 | 6,021 | 334,519 | 37,201 | 37,201 | 37,201 | 37,201 |
| Community Based Services | 443,110 | 55,819 | 443,190 | 34,635 | 34,635 | 34,635 | 34,635 |
| Planning | 205,199 | 13,500 | 257,291 | 0 | 0 | 0 | 0 |
| Internal Audit | 75,175 | 4,000 | 80,175 | 0 | 0 | 0 | 0 |
| Trade, Industry and Local Development | 53,534 | 3,013 | 56,547 | 12,919 | 12,919 | 12,919 | 12,919 |
| Grand Total | 24,471,157 | 4,638,997 | 23,031,219 | 5,322,468 | 5,322,468 | 5,322,468 | 5,322,468 |
| <i>o/w: Wage:</i> | <i>12,347,630</i> | <i>3,450,732</i> | <i>12,347,630</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Non-Wage Recurrent:</i> | <i>6,182,291</i> | <i>1,101,466</i> | <i>5,750,520</i> | <i>2,479,892</i> | <i>2,479,892</i> | <i>2,479,892</i> | <i>2,479,892</i> |
| <i>Domestic Development:</i> | <i>5,331,237</i> | <i>50,000</i> | <i>4,323,070</i> | <i>2,842,576</i> | <i>2,842,576</i> | <i>2,842,576</i> | <i>2,842,576</i> |
| <i>External Financing:</i> | <i>610,000</i> | <i>36,798</i> | <i>610,000</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 | 01 Strengthening Accountability | | | |
| Budget Output | 000024 Compliance and Enforcement Services | | | |
| PIAP Output | 14040102 Compliance Inspection undertaken in MDAs and LGs | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| Number of MDAs and LGs Per annum | Percentage | 2022 | 1 | |
| 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 |
| % of MD/LGs trained on their roles under the PSPF | Percentage | 2022 | 1 | |
| 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 | |
| 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 | 2021 | 60 | 80 |

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| Department | 030 Statutory bodies | | | |
|--|---|------------------|-------------------|------------------|
| Service Area | 10 Legislation and Oversight | | | |
| 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 quarterly office supplies procured | Percentage | | | |
| Department | 040 Production and Marketing | | | |
| Service Area | 30 Agricultural Value Chain Services | | | |
| Programme | 01 Agro-Industrialization | | | |
| SubProgramme | 02 Agricultural Production and Productivity | | | |
| Budget Output | 010008 Capacity Strengthening | | | |
| PIAP Output | 01040705 Demand driven agriculture technologies developed | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| Number of improved technologies and innovations adopted | Number | 2022-2023 | 3 | 120 |
| Budget Output | 010015 Extension services | | | |
| PIAP Output | 01041101 Extension workers trained in entire value chain focused skills | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| Number of extension workers trained in dissemination of Agricultural insurance information | Number | 2022 | 1 | |
| Department | 050 Health | | | |
| Service Area | 20 Hospital Services | | | |
| Programme | 12 Human Capital Development | | | |
| SubProgramme | 02 Population Health, Safety and Management | | | |
| Budget Output | 320080 Support to Hospitals | | | |
| PIAP Output | 1203010510 Hospitals and HCs rehabilitated/expanded | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| No. of Health Center Rehabilitated and Expanded | Percentage | 2021-2022 | 1 | 1 |
| Budget Output | 320165 Primary Health care services | | | |
| PIAP Output | 1203010508 Human resources recruited to fill vacant posts | | | |

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| | | | | |
|--|--|------------------|-------------------|------------------|
| Department | 050 Health | | | |
| Service Area | 20 Hospital Services | | | |
| Programme | 12 Human Capital Development | | | |
| SubProgramme | 02 Population Health, Safety and Management | | | |
| Budget Output | 320165 Primary Health care services | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| Staffing levels, % | Percentage | 2021-2022 | 82 | 85 |
| PIAP Output | 1203010509 Reduced morbidity and mortality due to HIV/AIDS, TB and malaria and other communicable diseases | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| No. of health workers in the public and private sector trained in integrated management of malaria | Number | 2021-2022 | 300 | 400 |
| % of HIV positive pregnant women initiated on ARVs for EMTCT | Percentage | 2021-2022 | 95% | 100% |
| % of Hospitals, HC IVs and IIIs conducting routine HIV counseling and testing | Percentage | 2021-2022 | 100 | 100 |
| Department | 100 Community Based Services | | | |
| Service Area | 10 Community Mobilisation | | | |
| Programme | 15 Community Mobilization And Mindset Change | | | |
| SubProgramme | 02 Strengthening institutional support | | | |
| Budget Output | 000023 Inspection and Monitoring | | | |
| PIAP Output | 15040201 CDMIS established and operationalized | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| CDMIS in place & operational | Yes/No | 2021 | 50 | 90 |
| 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 | 1801051101 Statistics on cross cutting issues compiled and disseminated. | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | Y1 Target |
| Number of Briefs compiled on Statistics for Cross cutting issues and disseminated | Number | 2021 | 1 | 4 |

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| 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 | 010008 Capacity Strengthening | | | |
| 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 | 2022-2023 | 100 | 150 |
| Number of Youth served through the Interactive SME Web-based System | Number | 2022-2023 | 500 | 560 |

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

| | |
|------------------------------------|--|
| OBJECTIVE | To have gender and equity sensitivity through training women leaders in gender equity and inclusive budgeting as well as participatory decision making. Strengthening families to reduce domestic violence and child abuse. |
| Issue of Concern | Gender inequality in the district |
| Planned Interventions | Support women empowerment programmes through education, access to credit or enabling laws and to benefit from government programmes (Parish Development Model ,UWEP and Emyoga) Strengthen the family unit to reduce domestic violence and child abuse. |
| Budget Allocation (Million) | 10 |
| Performance Indicators | 100 percent Awareness in the community in gender issues created |

ii) HIV/AIDS

| | |
|------------------------------------|---|
| OBJECTIVE | Reduce HIV/AIDS infections |
| Issue of Concern | Reduce HI/AIDS infection |
| Planned Interventions | Training staff in counselling and management of HIV/AIDS at the work place. Institute counselling HIV services at District/Sub county levels. Expanding of ART, HCT, and PMTCT coverage, Provision of SMC, Dissemination of messages on HIV/AIDS/TB in MDD. |
| Budget Allocation (Million) | 10 |
| Performance Indicators | HIV/AIDS concerns addressed. |

iii) Environment

| | |
|------------------------------------|---|
| OBJECTIVE | Increase forest coverage through distribution of tree seedlings to private tree farmers. Monitoring compliance and restoration of wetlands. Protection of water points to comply with water standards at all level within the district. |
| Issue of Concern | Environmental degradation |
| Planned Interventions | Planting of trees to demarcate the road reserves along the maintained district roads. Monitoring and compliance for ESIA, implementation of mitigation measures and decommissioning. |
| Budget Allocation (Million) | 12 |
| Performance Indicators | 280 hectares of trees planted. |

iv) Covid

| | |
|------------------------------|--|
| OBJECTIVE | To prioritize interventions that provide for improved coordination and control of COVID-19 by reducing importation, transmission, morbidity and mortality as well as economic social disruption within the district. |
| Issue of Concern | COVID-19 infections within the district |
| Planned Interventions | Vaccination of all staff and taking of booster doses and enforcement of SOPs in schools and Institutions, Communities and Continues Surveillance and Reporting. Laboratory testing for COVID-19. |

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|------------------------------------|---|
| Budget Allocation (Million) | 2 |
| Performance Indicators | Percentage of population fully vaccinated |

