

VOTE: 888

Masaka District

FOREWORD

Preparation of the Local Government Budget Framework Paper 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 (LGFAR) 2007 and Section 9 (3) 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. Masaka District Local Government thus recognizes the great importance attached to the production of the Budget Framework Paper identifying key priority areas of the third National Development Plan (NDP III). The FY 2022/23 Budget Framework Paper for the District is the Third one in the medium term (FY 2020/21-2024/25). As in the previous years, this Budget Framework Paper seek 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 Framework Paper is expected to greatly improve service delivery and thus the livelihood of the population in the District. The Local Government Budget Framework Paper was prepared based on the guidelines and the First Budget Call Circular (1st BCC) on Preparation of the Budget Framework Paper (BFPs) and Preliminary Budget Estimates for FY 2022/23 Referenced No.BPD 86/107/02 Dated 15 September, 2021 issued by the MOFPED to Accounting Officers. A number of consultative meetings took place including the District Technical and District Executive Committees to prioritize areas of intervention in the FY 2022/23; and finally conducted the District Budget Conference Meeting. The District shall comply with reforms such fiscal transfers by MOFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate to improve quality of the lives of the people in the District. Up to 96.4% and 2.5% of the proposed District Budget Framework Paper for fiscal year, 2022/23 will be funded by the Central Government Grants and External Financing respectively, given that the District Locally Generated Revenue Base is low and shall contribute only 2.3% of the budget proposals. Of the proposed will be spent on wages, Non-wage recurrent activities, Domestic Development and external financing respectively. 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 Framework Paper for FY 2022/23. 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 information is required, appropriate departments should be contacted for details. Therefore, in the line with the DDPIII and overall Budget Strategy for FY 2022/23, the theme for the Budget for FY 2022/23 is "To increase Access to Quality Social Services and Promoting Equity". Also, Masaka District Budget Framework paper (BFP) for the financial year 2022/23 has been developed in sync with the Third District Five-year Development Plan 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 and agencies. It is worthy to that as the country shifts to the development planning approach, the district Budget framework paper for financial year 2022/23 is aligned to the program based approach. The BFP for financial year 2022/23 is extracted from the third year in the DPP III. Developing this plan was participatory in nature ranging from the district budget conference which was conducted on the month of November at the district headquarters however due to the COVID-19 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. However, funding for this BFP 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 RHSP, GAVI, World health Organization, GIZ, UNICEF 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, disasters which have continuously destroyed Crops in communities, facilities like, health facilities, and water sources, bridges and roads, hard terrain making costs of constructing facilities in such areas very expensive hence consuming much of the already limited resource envelope. We hope to work hard to ensure that the funds are utilized as per the stipulated guides to meet all the targets for the financial year 2022/23. Lastly, I wish to thank the line ministries and the Support team of MOFPED; more especially the PBS Desk Officer Madam Betty Nonswata for the continued Technical support to Masaka District Local Government. I also wish to thank all my Technical staff especially Mr. Lukyamuzi. Sunday Vicenti the District Budget Desk Officer who was coordinating the compilation of the Budget Framework Paper. I look forward for execution of the Budget Framework Paper while preparing the Approved Annual Work plans, Procurement Plans and Budget Estimates for FY 2022/23 in order to improve service delivery and thus the livelihood of the population mandated to serve as a Local Government.

For God and My Country.

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Masaka District

Lujumwa Nathan

CHIEF ADMINISTRATIVE OFFICER/MASAKA

Title: LC V Chairperson/Mayor

Date: 17/02/2022

CC: Chief Administrative Office/ Town Clerk

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Masaka 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	MTEF Projections				
	FY2022/23 Proposed Budget	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Locally Raised Revenues	359,202	359,202	359,202	359,202	359,202
Discretionary Government Transfers	2,571,099	2,571,099	2,571,099	2,571,099	2,571,099
Programme Conditional Government Transfers	12,749,799	12,749,799	12,749,799	12,749,799	12,749,799
Other Government Transfers	2,601,272	2,601,272	2,601,272	2,601,272	2,601,272
External Financing	954,846	954,846	954,846	954,846	954,846
GRAND TOTAL	19,236,218	19,236,218	19,236,218	19,236,218	19,236,218


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

Uganda Shillings Thousands		MTEF Projections				
		FY2022/23 Proposed Budget	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Recurrent	Wage	8,114,554	8,114,554	8,114,554	8,114,554	8,114,554
	Non Wage	5,408,107	5,408,107	5,408,107	5,408,107	5,408,107
	Local Revenue	359,202	359,202	359,202	359,202	359,202
	Other Government Transfers	2,601,272	2,601,272	2,601,272	2,601,272	2,601,272
Total Recurrent		16,483,134	16,483,134	16,483,134	16,483,134	16,483,134
Development	Government of Uganda	1,798,238	1,798,238	1,798,238	1,798,238	1,798,238
	Local Revenue	0	0	0	0	0
	Other Government Transfers	0	0	0	0	0
	External Financing	954,846	954,846	954,846	954,846	954,846
Total Development		2,753,084	2,753,084	2,753,084	2,753,084	2,753,084
GoU Total(Excl. EXT+OGT)		15,680,100	15,680,100	15,680,100	15,680,100	15,680,100
Total		19,236,218	19,236,218	19,236,218	19,236,218	19,236,218

Revenue Performance in the First Quarter of 2021/22

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Total Revenue Budget on average performed at 5,627,036,000= which is 28% above the set target of 25% .Out of the total budget for local revenue, a performance of 48,990,000= which is 14% under performance which was due to poor performance of some revenue sources like Other Fees and Charges Agency Fees, Registration (e.g. Births, Deaths, Marriages, etc.) fees, Interest from private entities  Domestic and Application Fees and local service tax. Discretionary Government Transfers over performed at 680,137,000= which is 27% performance due to DDEG funds which are supposed to be sent in three quarters. Conditional Government Transfers performed at shs 4,713,357,000 = which is a 31% over performance. Other Government Transfers also under performed at 126,604,000= which is 12% due to poor performance in all the other expected grants except URF and UWEP. External financing performed at 82% with only COVID Vaccination funds received. Shs 220,000,000 was disbursed which is a 26% performance with most departments performing relatively well above 20%. Others departments however under performed such as works which performed at 13% due to limited local revenue allocations and URF where only 60% of the expected funds were released as well as Community based services which performed at 11% due to under performance of OGTs at 5% of the expected releases. The balance of shs 1,618,420,000= was from Central government. The cumulative expenditure is shs.3,920,719,000= which is a 28% performance of the funds received, the departmental expenditure performance was generally good with all departments performing above 25% except water and Planning departments that performed at 33% and 25% respectively which largely due to Capital expenditure. By the end of the quarter under review, the district had unspent of about UG.X. 1,618,420,000/= of which UG.X. 137,050,000, UG.X. 1,070,150,000 and UG.X. 411,220,000 is meant for Wage, Non-Wage Recurrent and Domestic Development respectively.

Planned Revenues for FY 2022/23

Masaka District Local Government expects to receive a total of UG.X. 19,236,218,000, representing about 3.5% decrease from FY 2022/23 Budget which stood at UG.X. 19,937,312,000. The decrease is attributed to the reforms of inter government transfers using Online transfer Information Management System (OTIMS) and creation of Masaka City that took twenty one Parishes out of thirty nine Parishes. In addition, other Development Partners such as RBF revised their indicative Planning Figures for FY 2022/2023 down wards. Central Government Transfers accounts for 96% of the revenue forecast while local revenue and external financing account for about 1.7% and 2.4% respectively. Of the CGT, Conditional Government Transfers will account for 76.7% whilst Discretionary Government Transfers and Other Government Transfers will account for 10.3% and 13% of the District projected revenue for FY 2022/2023 respectively. Overall, the District revenue forecast will have about 42.2% spent on wage recurrent, 43.4% spent on non-wage recurrent and 9.4% will be spent on Development (domestic) while 5% will be spent on Development supported by partners.

Revenue Forecast for FY 2022/23

Locally Raised Revenues

The budget for FY 2022/23 is proposed to be the same as previous Financial year at tune of about UGX.359,201,791,000 to IPFs for FY 2021/22 that have been LST since deductions are done by the District and Local revenue mobilization that tapped some of the isolated local revenue sources.

Central Government Transfers

The budget for FY 22/23 is proposed to be at UGX.15,320,898,000 which is likely to be high than that of current FY 2016/2017 due to IPFs for FY 2017/2018 that have been increased; like that of Primary, Secondary and Health workers wage, among others.

External Financing

The budget for the FY 17/18 is proposed to be at UGX 2,599,434,000; this proposed budget for FY 2017/18 of UGX.2,599,434,000 has been increased due to the extra IPF of UNICEF to cater for DBR for all children below 5 years.

Medium Term Expenditure Plans

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Masaka District Local Government expects to have completed the following: Vaccinated at least 40% of Masaka District Local Government total Projected Population, Construction Two Classroom block with an office and Supply of 36 three seater desks at Mugamba Primary School in Buwunga S/C, Construction of five stance lined pit latrines at Kikonda P/S in Kyesiiga S/C, Zzimwe COPE P/S Kyanamukaaka S/C, Lukodde Moslem P/ S in Kyanamukaaka S/C, Lukodde St. Francis in Kyanamukaaka S/C, Kamuzinda COPE P/S in Kyanamukaaka S/C, Golooba P/S in Bukakata S/C, Construction of four stance lined pit latrines at Kabanda P/S, Buyaga HCII, Supply of improved trees for Planting in the whole District, Put in place the Demonstration Areas for Private business and one-stop for Interaction between business and Private sector, Reduced morbidity and mortality due to HIV/AIDS, Two PBS Performance Reports put in place, LGBFP for FY 2023/24 submitted, National Assessment for FY 2021/22 coordinated, LLGs Supported and supervised, Staff and Political Performance Improvement coordinated, 20 Boreholes Rehabilitated, 25 Villages with improved Sanitation, 70 Baseline Survey sites, 108 Inspection visits coordinated, 4 Boreholes Constructed, Piped Water extended, Thirteen of 10,000 liters HDPE Tanks Supplied and Installed at Institutions in the District, Three of 50,000 Liters Rainwater Harvesting Masonry Tanks constructed at Institutions, Two Public Latrines constructed in Rural Growth Centers, 47 Water Samples Collected, Maintained all the District and Community Access Roads and Tested, Review the District Budget, monitor and evaluate Projects for the District, supply of Clonal Coffee Plantlets in the four sub-counties, Supply of three school seater desks at different identified schools by the Office of the DEO with Field Appraisal team and Partial Construction of new District Administration Block at selected site in either Buwunga Sub-county or Kyanamukaaka Sub-county.

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

Uganda Shillings Thousands	2022/23
	Proposed Budget
AGRO-INDUSTRIALIZATION	
Production and Marketing	2,405,936
<i>Total for the Programme</i>	<i>2,405,936</i>
NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE, LAND AND WATER	
Water	505,051
Natural Resources	224,373
<i>Total for the Programme</i>	<i>729,424</i>
PRIVATE SECTOR DEVELOPMENT	
Finance	20,000
Trade, Industry and Local Development	40,621
<i>Total for the Programme</i>	<i>60,621</i>
INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES	
Roads and Engineering	577,205
<i>Total for the Programme</i>	<i>577,205</i>
HUMAN CAPITAL DEVELOPMENT	
Health	3,315,041
Education	5,368,578
Community Based Services	97,024
<i>Total for the Programme</i>	<i>8,780,643</i>
PUBLIC SECTOR TRANSFORMATION	
Administration	107,909

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Uganda Shillings Thousands	2022/23
	Proposed Budget
PUBLIC SECTOR TRANSFORMATION	
Statutory bodies	10,000
<i>Total for the Programme</i>	<i>117,909</i>
COMMUNITY MOBILIZATION AND MINDSET CHANGE	
Community Based Services	357,069
<i>Total for the Programme</i>	<i>357,069</i>
GOVERNANCE AND SECURITY	
Administration	18,000
Statutory bodies	361,649
<i>Total for the Programme</i>	<i>379,649</i>
DEVELOPMENT PLAN IMPLEMENTATION	
Administration	4,026,574
Finance	232,640
Statutory bodies	13,486
Health	298,803
Planning	830,311
Internal Audit	61,047
<i>Total for the Programme</i>	<i>5,462,861</i>
Total Votes	18,871,316

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Uganda Shillings Thousands	MTEF Projections				
	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Administration	4,152,484	4,152,484	4,152,484	4,152,484	4,152,484
Finance	252,640	252,640	252,640	252,640	252,640
Statutory bodies	385,134	385,134	385,134	385,134	385,134
Production and Marketing	2,405,936	2,405,936	2,405,936	2,405,936	2,405,936
Health	3,613,843	3,613,843	3,613,843	3,613,843	3,613,843
Education	5,368,578	5,368,578	5,368,578	5,368,578	5,368,578
Roads and Engineering	577,205	577,205	577,205	577,205	577,205
Water	505,051	505,051	505,051	505,051	505,051
Natural Resources	224,373	224,373	224,373	224,373	224,373
Community Based Services	454,093	454,093	454,093	454,093	454,093
Planning	1,195,213	1,195,213	1,195,213	1,195,213	1,195,213
Internal Audit	61,047	61,047	61,047	61,047	61,047
Trade, Industry and Local Development	40,621	40,621	40,621	40,621	40,621
Grand Total	19,236,218	19,236,218	19,236,218	19,236,218	19,236,218
<i>o/w: Wage:</i>	<i>8,114,554</i>	<i>8,114,554</i>	<i>8,114,554</i>	<i>8,114,554</i>	<i>8,114,554</i>
<i>Non-Wage Recurrent:</i>	<i>8,368,580</i>	<i>8,368,580</i>	<i>8,368,580</i>	<i>8,368,580</i>	<i>8,368,580</i>
<i>Domestic Development:</i>	<i>1,798,238</i>	<i>1,798,238</i>	<i>1,798,238</i>	<i>1,798,238</i>	<i>1,798,238</i>
<i>External Financing:</i>	<i>954,846</i>	<i>954,846</i>	<i>954,846</i>	<i>954,846</i>	<i>954,846</i>

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SECTION C: BUDGET OUTPUTS, PIAPS AND INDICATORS

N / A

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	34 Sensitization and awareness creation on Gender issues.
Issue of Concern	Increased cases of Gender Based violence in the district
Planned Interventions	Community Outreaches on GBV
Budget Allocation (Million)	2
Performance Indicators	Number of Sensitization and awareness creation on Gender issues conducted.

ii) HIV/AIDS

OBJECTIVE	33 Poor information dissemination about HIV issues
Issue of Concern	High prevalence rate of HIV among the community
Planned Interventions	Sensitization on behavioral change, disseminate information through talk shows and other gatherings, Lobby for support from NGOS and other developing partners, Facilitating the District HIV function
Budget Allocation (Million)	10
Performance Indicators	Number of Screening and testing of HIV among all age categories.

iii) Environment

OBJECTIVE	35 Staff are not provided with fruits to boost immunity
Issue of Concern	Degraded environment and Lack of enough testing kits and masks
Planned Interventions	Sensitization of Communities on environmental issues
Budget Allocation (Million)	10
Performance Indicators	Number of fruits and drinks for staff, Agro-Forestry and practice contour ploughing Procured.

iv) Covid

OBJECTIVE	36 Increased cases of Covid-19 among the communities.
Issue of Concern	Increased cases of Covid-19 among the communities
Planned Interventions	Sensitization of the communities on COVI-19 in the district
Budget Allocation (Million)	165
Performance Indicators	Number of follow up on adherence of the Standard Operating Procedures for Covid-19