

VOTE: 724 Mukono Municipal Council

FOREWORD

The local Government planning cycle requires every higher local government to have a Budget Framework Paper every year and submit it to MoFPED with a copy to MoLG by 15th November of every year. This is also in line with the planning powers given to the local governments under local government Act Cap 243 which gives planning powers to local council under areas of their jurisdiction. The Mukono Municipal Council BFP for FY 2023/2024 has been compiled to comply with Programme Based Budgeting Principles aligned to Programme Implementation Action Plans (PIAPs). The Budget Framework paper for the financial year 2023/2024 has been developed in accordance with the Municipal 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 transitioned to the development planning approach, the Municipal Budget framework paper for financial year 2023/2024 is aligned to the program based approach. This Budget Framework Paper for financial year 2023/24 is an extract of the Fourth year of the Municipal Development Plan. The process of developing this Paper was participatory in nature which started with the Municipal Budget Conference which was held in November 2022 at the Municipal headquarters. A number of stakeholders ranging from Political leaders, Technical staff, Religious leaders, Opinion leaders, Cultural leaders, Private sector, Civil Society Organizations and Development partners among others contributed to the ideas which formed this Budget Framework Paper. The funding for this plan is expected from Locally Raised Revenues, United Nations Children's Fund (External Financing) Central Government grants which include among others Urban Discretionary Development Equalization Grant for Divisions, Sector Development grants, Sector Non-wage, Urban unconditional grant wage and non-wage and other government transfers (European Union Support to DDEG, UWEF, URF and UNEB). The development direction for the Municipal is improving the quality of both primary and secondary education, Infrastructural Development under Roads, Education, Health, enhancing agricultural production and environmental protection and management. The Municipal Council continues to face a number of challenges including Low staffing levels especially in Education and Health departments due to limited wage bill, Lack of access to clean and safe water in some parts of the Municipality in the Division of Goma, Poor road network due to limited funding under URF, Inadequate transport facilities because the Entity has few vehicles under in good running condition which serves the entire Municipal Departments including and Unemployment amongst the Youth. 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 2023/24.

For God and My Country




Mukasa Erisa Nkoyoyo

Title: LC V Chairperson/Mayor

Date: 28/04/2023

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	5,216,322	1,052,511	5,216,323	0	0	0	0
Discretionary Government Transfers	1,987,199	334,300	1,983,086	0	0	0	0
Programme Conditional Government Transfers	14,018,992	3,898,725	12,955,259	3,117,929	3,117,929	3,117,929	3,117,929
Other Government Transfers	1,168,000	256,255	1,168,000	0	0	0	0
External Financing	150,000	0	150,000	0	0	0	0
GRAND TOTAL	22,540,514	5,541,791	21,472,668	3,117,929	3,117,929	3,117,929	3,117,929

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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	10,440,800	3,170,506	10,440,800	0	0	0	0
	Non Wage	3,204,547	1,053,519	2,057,160	1,757,605	1,757,605	1,757,605	1,757,605
	Local Revenue	5,216,322	874,436	5,216,323	0	0	0	0
	Other Government Transfers	1,168,000	256,255	1,168,000	0	0	0	0
Total Recurrent		20,029,669	5,354,716	18,882,283	1,757,605	1,757,605	1,757,605	1,757,605
Dev.	Government of Uganda	2,445,350	0	2,440,385	1,360,324	1,360,324	1,360,324	1,360,324
	Local Revenue	0	0	0	0	0	0	0
	Other Government Transfers	0	0	0	0	0	0	0
	External Financing	150,000	0	150,000	0	0	0	0
Total Development		2,595,350	0	2,590,385	1,360,324	1,360,324	1,360,324	1,360,324
GoU Total(Excl. EXT+OGT)		2,445,350	0	20,154,668	3,117,929	3,117,929	3,117,929	3,117,929
Total		22,625,019	5,354,716	21,472,668	3,117,929	3,117,929	3,117,929	3,117,929

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Revenue Performance in the First Quarter of 2022/23

By the end of Q1, the Municipal had received total revenue of 5,541,791,000/= from the different revenue sources out of the planned annual budget of UShs 25,035,589,000/= for F/Y 2022/2023 representing annual performance of 25% performance. The performance was good because there was good performance in other government transfers from URF, also in some local revenue sources like LST and Land fees. Also registers for property rates, LST and business licenses have been put in place to ensure maximum collection in the Quarter. Discretionary Government transfers were released to a tune of (17%), Conditional Government transfers (28%), Other Government transfers (22%) and External Financing (0%). The total amount that was transferred to expenditure centers was UShs 5,541,791,000/= and cumulative expenditure was 4,367,623/= of which Agro-Industrialization shared (1.3%), Tourism Development (0%), Natural Resources and climate change (1.2%), Private sector development (0.2%), Integrated transport infrastructure and services (2.7%), Human Capital development (57%), Public Sector transformation (20%), Community Mobilization and Mindset change (1.1%), Governance and Security (14%) and Development Plan Implementation (2.7%). Actual expenditure was 4,367,623,000/= of which UShs 2,493,577,000/= (57%) was allocated to salaries, non-wage recurrent (43%) and development (0%). The difference between cumulative releases and cumulative expenditure of 1,174,168,000/= are balances on salaries from Education department, Urban wage which weren't absorbed in the quarter by different departments and Local Revenue balances still on the general fund account for non-automated sources.

Planned Revenues for FY 2023/24

Locally Raised Revenues

The local revenue expected from annual collections totaling to 5,216,322,000 Uganda shillings of which, Ugx.2,821,230,000 will be disbursed to Lower local Governments (Divisions)

Central Government Transfers

A total of Ugx, 16,006,191,000 is expected as Conditional /programme central Government transfers for programme implementation in service delivery in the municipality.

Other Government Transfers.

The Vote Expects Ugx 1,168,000,000 from URF (1,044,000,000), UNEB (20,000,000), UWEP (4000,000) and European Union Support to DDEG (100,000,000)

External Financing

The Vote Expects Ugx 150,000,000 from United Nations Children Fund (UNICEF)

Revenue Forecast for FY 2023/24

Locally Raised Revenues

The local revenue expected from annual collections totaling to 5,216,322,000 Uganda shillings of which, Ugx.2,821,230,000 will be disbursed to Lower local Governments (Divisions)

Central Government Transfers

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Central Government Transfers

A total of Ugx, 16,006,191,000 is expected as Discretionary and Conditional /programme central Government transfers for programme implementation in service delivery in the municipality and Other Government Transfers of Ugx 1,168,000,000 from URF(1,044,000,000), UNEB(20,000,000), UWEP(4000,000)and European Union Support to DDEG(100,000,000)

External Financing

The Vote Expects Ugx 150,000,000 from United Nations Children Fund(UNICEF)

Medium Term Expenditure Plans

This summarized as follows;

Local revenue will total to Ugx 8,450,000,000, Discretionary Government Transfers of Ugx 5,286,000,000 , Programme conditional Grants Transfer of Ugx 25,122,000,000 ,Other Government Transfers of Ugx 2,962,000,000 and External Financing of Ugx. 200,000,000

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	296,105	56,900	296,061
<i>Total for the Programme</i>	<i>296,105</i>	<i>56,900</i>	<i>296,061</i>
Tourism Development			
Trade, Industry and Local Development	2,566	0	2,551
<i>Total for the Programme</i>	<i>2,566</i>	<i>0</i>	<i>2,551</i>
Natural Resources, Environment, Climate Change, Land And Water			
Natural Resources	747,800	53,058	754,872
<i>Total for the Programme</i>	<i>747,800</i>	<i>53,058</i>	<i>754,872</i>
Private Sector Development			
Trade, Industry and Local Development	50,325	7,580	50,325
<i>Total for the Programme</i>	<i>50,325</i>	<i>7,580</i>	<i>50,325</i>
Integrated Transport Infrastructure And Services			
Roads and Engineering	2,052,119	119,777	1,898,274
<i>Total for the Programme</i>	<i>2,052,119</i>	<i>119,777</i>	<i>1,898,274</i>
Human Capital Development			
Health	4,275,529	513,857	4,253,453
Education	9,102,020	1,965,342	9,128,470

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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>13,377,549</i>	<i>2,479,199</i>	<i>13,381,923</i>
Public Sector Transformation			
Administration	2,530,820	857,609	2,534,715
<i>Total for the Programme</i>	<i>2,530,820</i>	<i>857,609</i>	<i>2,534,715</i>
Community Mobilization And Mindset Change			
Community Based Services	429,078	46,523	356,966
<i>Total for the Programme</i>	<i>429,078</i>	<i>46,523</i>	<i>356,966</i>
Governance And Security			
Statutory bodies	821,936	93,171	821,936
Internal Audit	95,882	14,053	94,882
<i>Total for the Programme</i>	<i>917,818</i>	<i>107,224</i>	<i>916,818</i>
Development Plan Implementation			
Finance	1,012,867	92,894	1,018,067
Planning	262,096	27,087	262,095
<i>Total for the Programme</i>	<i>1,274,962</i>	<i>119,982</i>	<i>1,280,162</i>
Total for the Vote	22,540,514	4,367,623	21,472,668

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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	3,392,192	1,307,669	2,534,715	0	0	0	0
Finance	1,012,867	80,312	1,018,067	0	0	0	0
Statutory bodies	821,936	85,707	821,936	0	0	0	0
Production and Marketing	296,105	59,486	296,061	50,797	50,797	50,797	50,797
Health	4,275,529	635,197	4,253,453	1,443,919	1,443,919	1,443,919	1,443,919
Education	9,102,020	2,464,064	9,128,470	1,583,042	1,583,042	1,583,042	1,583,042
Roads and Engineering	2,052,119	367,068	1,898,274	0	0	0	0
Natural Resources	747,800	33,000	754,872	0	0	0	0
Community Based Services	429,078	29,791	356,966	30,822	30,822	30,822	30,822
Planning	262,096	7,000	262,095	0	0	0	0
Internal Audit	95,882	5,940	94,882	0	0	0	0
Trade, Industry and Local Development	52,892	4,100	52,876	9,349	9,349	9,349	9,349
Grand Total	22,540,514	5,354,716	21,472,668	3,117,929	3,117,929	3,117,929	3,117,929
<i>o/w: Wage:</i>	<i>10,440,800</i>	<i>3,170,506</i>	<i>10,440,800</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Non-Wage Recurrent:</i>	<i>9,504,363</i>	<i>2,184,209</i>	<i>8,441,483</i>	<i>1,757,605</i>	<i>1,757,605</i>	<i>1,757,605</i>	<i>1,757,605</i>
<i>Domestic Development:</i>	<i>2,445,350</i>	<i>0</i>	<i>2,440,385</i>	<i>1,360,324</i>	<i>1,360,324</i>	<i>1,360,324</i>	<i>1,360,324</i>
<i>External Financing:</i>	<i>150,000</i>	<i>0</i>	<i>150,000</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	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	18040701 Capacity built to conduct high quality and impact - driven performance Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Percentage increase in Audits undertaken.	Percentage	2022/2023	25	55
Department	030 Statutory bodies			
Service Area	10 Legislation and Oversight			
Programme	16 Governance And Security			
SubProgramme	01 Institutional Coordination			
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	60	85
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	2022/2023	15	20
Department	060 Education			
Service Area	40 Education&Sports Management and Inspection			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	320016 Management of Education Services			
PIAP Output	1202010201 Basic Requirements and Minimum standards met by schools and training institutions			

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Department	060 Education			
Service Area	40 Education&Sports Management and Inspection			
Programme	12 Human Capital Development			
SubProgramme	01 Education,Sports and skills			
Budget Output	320016 Management of Education Services			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of classrooms (1.5k) constructed to improve pupil-to-classroom ratio	Percentage	2022/2023	25	35
Budget Output	320038 Sports Development and Oversight			
PIAP Output	1202020301 Regional Sports focused schools (sports centres of excellence) established and supported			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Regional Sports focused schools	Percentage	2022/2023	5	10
Budget Output	320157 Primary Education Services			
PIAP Output	1203010508 Human resources recruited to fill vacant posts			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Staffing levels, %	Percentage	2022/2023	58	65
Budget Output	320159 Secondary Education Services			
PIAP Output	1203010601 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	2022/2023	25	35
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
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	2022/2023	90	250
Number of existing TVET institutions equipped with appropriate infrastructure Equipment and materials	Number	2022/2023	2	5

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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	2022/2023	15	25
Budget Output	260009 Road Maintenance			
PIAP Output	09030601 Transport infrastructure rehabilitated and maintained.			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of KMs rehabilitated	Number	2022/2023	12	15
Budget Output	260014 Road Equipment and Fleet Management Services			
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	2022/2023	5	10
Department	090 Natural Resources			
Service Area	10 Natural Resources Management			
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	06010105 Degraded water catchments protected and restored through implementation of catchment management measures			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Km of wetland boundaries demarcated	Number	2022/2023	15	30
Budget Output	140035 Land Information Management			
PIAP Output	06070301 Data Processing Centre established			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Percentage establishment of the data processing centre	Percentage	2022/2023	5	20

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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	2022/2023	15	30
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
Proportion of statistical reports with crosscutting issues like migration gender refugees and others integrated	Percentage	2022/2023	45	60
Department	120 Internal Audit			
Service Area	10 Compliance			
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	95	100

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Department	130 Trade, Industry and Local Development			
Service Area	10 Commercial Services			
Programme	05 Tourism Development			
SubProgramme	01 Marketing and Promotion			
Budget Output	120012 Tourism Investment, Promotion and Marketing			
PIAP Output	05050301 Domestic tourism intensified with domestic tourism initiatives including drives/ campaigns			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No of domestic drives /campaigns conducted	Number	2022/2023	1	5
Programme	07 Private Sector Development			
SubProgramme	01 Enabling Environment			
Budget Output	000023 Inspection and Monitoring			
PIAP Output	07020402 Export processing zones established			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No of public Free Zones with fully built industrial infrastructure and utilities	Number	2022/2023	2	5
Budget Output	190001 Private sector coordination			
PIAP Output	07040301 Jobs created			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of Jobs created	Number	2022/2023	60	95
Budget Output	190028 Market Surveillance Inspections			
PIAP Output	07020501 Institutional and policy frameworks for investment and trade harmonized			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
Number of market outlets inspected	Number	2022/2023	4	6
Budget Output	190036 Trade Development			
PIAP Output	07030201 Product and market information systems developed			
Indicator Name	Indicator Measure	Base Year	Base Level	Y1 Target
No. of functional information systems in place by type	Number	2022/2023	0	2

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SECTION D: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	To mainstream gender in all government programmes at higher and lower local Governments
Issue of Concern	1. Gender inequality across all departments 2. Shortage of gender statistics
Planned Interventions	Mainstreaming gender issues in departmental plans, implementation and reports.
Budget Allocation (Million)	35000000
Performance Indicators	Number of Departments with gender-sensitive plans and integrated statistics

ii) HIV/AIDS

OBJECTIVE	To mainstream HIV interventions in all Government programmes for HIV prevention, treatment and social support and Protection
Issue of Concern	1. Increasing new infections 2. Reduced adherence to treatment 3. Increased TB /multi drug resistance cases 4. No HIV workplace policy
Planned Interventions	1. Increased sensitization and radio programmes 2. Increased enrollment of HIV patients on treatment 3. Home visits to reduce TB/HIV multi-drug resistance 4. Prepare an HIV workplace policy
Budget Allocation (Million)	30000000
Performance Indicators	1. Number of HIV sensitization meetings convened at all levels - 100 meetings 2. Number enrolled HIV patients on treatment - 2000 3. Number of patients adhering to HIV/TB treatment - 500 4. Approved HIV workplace policy - one

iii) Environment

OBJECTIVE	To improve environmental Conservation in Mukono municipality at all levels
Issue of Concern	1. Deforestation 2. Wetland encroachment 3. Poor waste management in all the 2 divisions of Central and Goma
Planned Interventions	1. Planting of trees across the Municipality 2. Rejuvenate the Municipal Tree Nursery beds 3. Preparation of waste management plans
Budget Allocation (Million)	40000000
Performance Indicators	1. Number of trees planted - Target 50,000 trees 2. Number of wetlands restored - 5 wetlands 3. Number of waste management plans prepared.

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iv) Covid

OBJECTIVE	To prevent and manage covid 19 pandemic in the entire Mukono municipality
Issue of Concern	Cases of covid 19 in the communities of Mukono MC
Planned Interventions	1. Implement SOPS for prevention of Covid 19 pandemic 2. Renovation of one of the old OPD block at Goma HC IV to work as an isolation center for Covid 19 in Mukono Municipality
Budget Allocation (Million)	45000000
Performance Indicators	1. Number of covid 19 cases handled 2. Isolation Center renovated and connected to the electricity.

