

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

**1.1 MANDATE**

To provide operational and service excellence, innovation, community engagement and observance of good financial management and accountability. This is in agreement with the Republican Constitution (Amendment) Act No.2 of 2016 Part IX on the System of Devolved Governance [Article 147 (2)] and Part XI on the System of Local Government.

**1.2 CLUSTER /SECTOR**

01. Economic Transformation and Job creation;
02. Human and Social Development;
03. Environmental Sustainability; and
04. Good Governance Environment.

**1.3 CLUSTER /SECTOR POLICY OBJECTIVES**

- 01 To transform the economy and create jobs
- 02 To enhance human and social development
- 03 To improve environmental sustainability
- 04 To enhance good governance

**1.4 CLUSTER /SECTOR POLICY OUTCOMES**

01. An Industrialized Economy
02. A Diversified Economy
03. Enhanced Citizenry Participation in the Economy
04. A competitive Private Sector
05. Reduced Poverty and Inequalities
06. Improved Human Capital
07. Enhanced Resilience and Mitigation to Climate
08. Sustainable Management of Natural Resources
09. Improved Environmental Management
10. Improved Policy Governance
11. An Enabling Macroeconomic Environment
12. A Value Centred and Principled Citizenry

**1.5 STRATEGY**

Kaungula Town Council aims to provide effective, efficient and sustainable public services and facilitate social-economic development in the district through stakeholder engagements, improvement in service delivery and promotion of private investments in the district. Kazungula Town Council will also ensure contribution to the provision of sustainable public services through effective partnerships with other stakeholders.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>01</b>	<b>Local taxes/rates</b>			
001	Residential	183,195	183,195	183,195
002	Industrial/Commercial	984,513	984,513	984,513
	<b>Subitem Total</b>	<b>1,167,708</b>	<b>1,167,708</b>	<b>1,167,708</b>
001	Personal levy	50,000	50,000	50,000
	<b>Subitem Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>02</b>	<b>Fees and Charges</b>			
003	Building inspection-fees	16,800	16,800	16,800
004	Plan scrutiny fee	50,000	50,000	50,000
006	Container/Ntemba fees	7,509	7,509	7,509
007	Rentals/lease of Council's properties	368,400	368,400	368,400
008	Application forms fees	186,250	186,250	186,250
011	Search fees	1,000	1,000	1,000
013	Market fees	97,073	97,073	97,073
014	Parking fees	13,455,500	13,455,500	13,455,500
016	Bus station fees	16,693	16,693	16,693
017	Affidavit fees	2,500	2,500	2,500
020	Hire of halls	7,000	7,000	7,000
033	Refuse disposal	209,020	209,020	209,020
045	Notice of marriage fees	4,000	4,000	4,000
046	Abattoir/meat inspection fees	104,073	104,073	104,073
047	Registration of clubs and societies	800	800	800
050	Farm produce Fee	123,837	123,837	123,837
053	Communication mast levy	155,000	155,000	155,000
054	Illegal Parking of vehicles	10,000	10,000	10,000
061	Billboards and banners	136,963	136,963	136,963
062	Lease of council transport	151,000	151,000	151,000
064	Penalties	5,850	5,850	5,850
069	Change of ownership of plot	22,500	22,500	22,500
099	Other fees and charges	15,000	15,000	15,000
	<b>Subitem Total</b>	<b>15,146,770</b>	<b>15,146,770</b>	<b>15,146,770</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>03</b>	<b>Licenses</b>			
001	Liquor licence	9,000	9,000	9,000
002	Firearm and ammunition licence	11,400	11,400	11,400
003	Dog licence	3,150	3,150	3,150
099	Other licences	23,300	23,300	23,300
	<b>Subitem Total</b>	<b>46,850</b>	<b>46,850</b>	<b>46,850</b>

**HEAD 9805KAZUNGULA TOWN COUNCIL**

CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>04</b>	<b>Levies</b>			
001	Livestock levy	219,250	219,250	219,250
002	Birds levy	9,174	9,174	9,174
003	Fish levy	92,473	92,473	92,473
004	Pole levy	5,522	5,522	5,522
005	Charcoal levy	27,336	27,336	27,336
006	Sand levy	500	500	500
010	Business Levy	386,252	386,252	386,252
099	Miscellaneous levies	9,000	9,000	9,000
	<b>Subitem Total</b>	<b>749,507</b>	<b>749,507</b>	<b>749,507</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>05</b>	<b>Permits</b>			
001	Health permits	161,750	161,750	161,750
003	Herbalist permit	150	150	150
005	Transportation of meat products	28,455	28,455	28,455
006	Transportation of opaque beer	500	500	500
009	Fire certificate	123,500	123,500	123,500
010	Extension of business hours permits	3,000	3,000	3,000
	<b>Subitem Total</b>	<b>317,355</b>	<b>317,355</b>	<b>317,355</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>06</b>	<b>Charges</b>			
001	Service Charges – Residential plots	1,135,000	1,135,000	1,135,000
002	Service Charges – Industrial plots	1,470,000	1,470,000	1,470,000
099	Other charges	222,929	222,929	222,929
	<b>Subitem Total</b>	<b>2,827,929</b>	<b>2,827,929</b>	<b>2,827,929</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>07</b>	<b>Other Incomes</b>			
002	Profit from council ventures	24,000	24,000	24,000
099	Other income	2,002,400	2,002,400	2,002,400
	<b>Subitem Total</b>	<b>2,026,400</b>	<b>2,026,400</b>	<b>2,026,400</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>08</b>	<b>National Support (Grants)</b>			
001	Grant in lieu or Rates	200,000	200,000	200,000
003	Recurrent Grant	9,538,841	9,538,841	9,538,841
	<b>Subitem Total</b>	<b>9,738,841</b>	<b>9,738,841</b>	<b>9,738,841</b>
CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2023	REVISED BUDGET 2024	BUDGET ESTIMATE 2025
<b>09</b>	<b>Local Development Fund</b>			
001	Constituency Development Fund	28,300,000	28,300,000	28,300,000
	<b>Subitem Total</b>	<b>28,300,000</b>	<b>28,300,000</b>	<b>28,300,000</b>

**HEAD 9805KAZUNGULA TOWN COUNCIL**

<b>Grand Total</b>	<b>60,371,360</b>	<b>60,371,360</b>	<b>60,371,360</b>
--------------------	-------------------	-------------------	-------------------

**1.6 BUDGET SUMMARY**

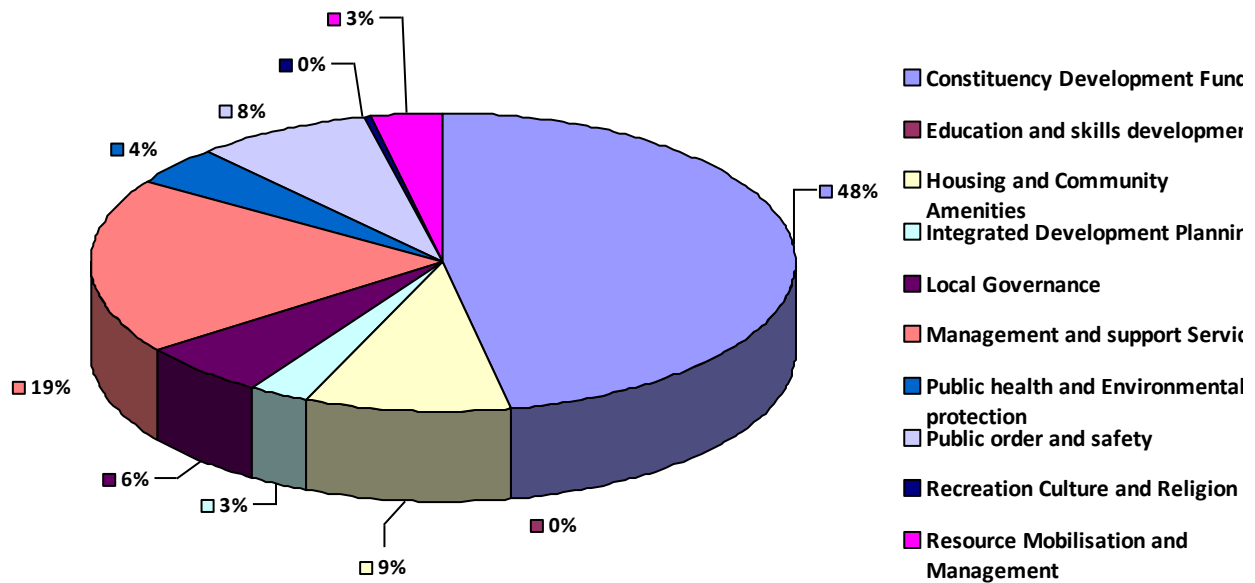
The total budget for Kazungula Town Council for 2023 stands at K60.3 million. This represents a 17 percent increase from the 2022 budget which stood at K51.5 million. The core function of the local authority is focused on service delivery and this has been highlighted in the 2023 Budget Estimates. The increase in the budget is due to improved Motor Levy collections, an increase in Constituency Development Fund from the previous year and anticipated tasks, operations and investments under the programmes of Public Health and Environmental Protection, Housing and Community Amenities, Integrated Development Plan, Management and Support Services and Constituency Development Fund through which the local authority will carry out its functionality as provided under the Local Government Act N0.2 of 2019. Salaries were also increased in 2022 which has been taken into consideration for 2023. From this budget, the local authority plans to implement ten (10) out of the 12 standard programmes

**Table:1 Budget Allocation by Programme**

Code	Programme	2021 Approved Budget(K)	2022 Approved Budget(K)	2023 Budget(K) Estimates
1	Constituency Development Fund	(0)	25,700,000	28,300,000
2	Local Governance	(0)	2,719,963	3,553,851
3	Integrated Development Planning	(0)	2,321,246	1,721,169
5	Public health and Environmental protection	(0)	2,654,694	2,550,706
6	Housing and Community Amenities	(0)	4,599,609	5,728,970
7	Recreation Culture and Religion	(0)	38,477	154,958
8	Education and skills development	(0)	21,942	18,385
10	Public order and safety	(0)	3,455,641	4,783,358
11	Management and support Services	(0)	8,772,666	11,516,006
12	Resource Mobilisation and Management	(0)	1,295,284	2,043,956
	<b>Head Total</b>	<b>(0)</b>	<b>51,579,523</b>	<b>60,371,360</b>

**Figure 1: Budget Allocation by Programme**

**HEAD 9805KAZUNGULA TOWN COUNCIL**



The budget allocation by programme shows that a significant proportion of the budget K28.3 million representing 48 percent has been allocated to the Constituency Development Programme. This is because this programme is focused on community infrastructure development. Further, the programme will facilitate women empowerment, youth empowerment to foster economic development and lastly will facilitate for the skills development and education through bursaries to secondary schools and tertiary institutions.

K11.5 million has been allocated to Management and Support Services as the second highest allocation accounting for 19 percent which mostly goes towards the operations of the Human Resource and Administration function, Financial Accounting and Reporting, Internal Audit verifications, Information Systems Management, Procurement and the operations of the Executive Offices of the Council Chairperson and Secretary.

Further, K5.7 million accounting for 9 percent has been allocated to Housing and Community Amenities aimed at improving the operations of markets and bus stations, maintenance and opening up of roads, and overseeing the council's public housing facilities.

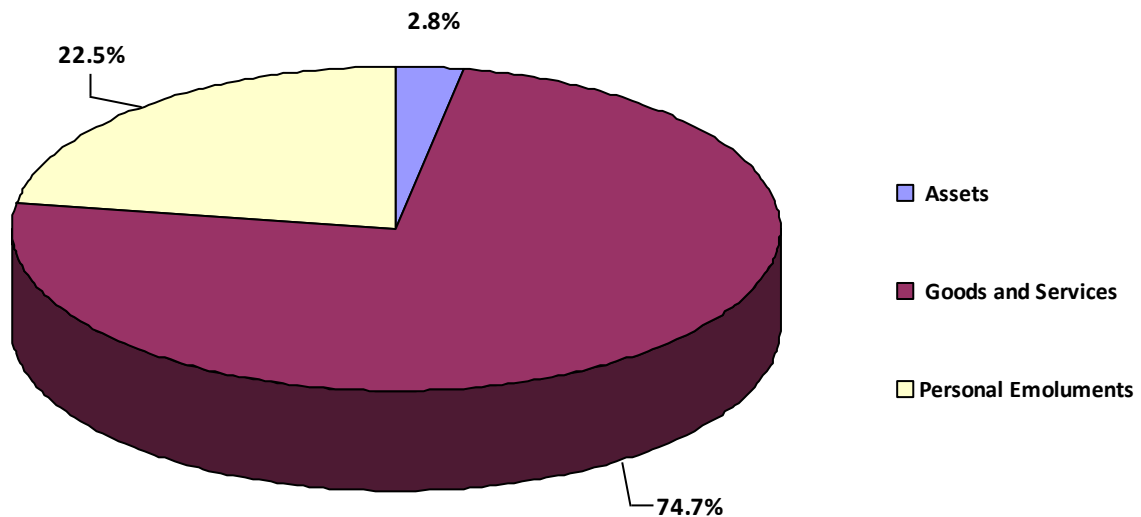
The rest of the programme budget allocations are as follows; Public Order and Safety (K4.8 million : 8 percent); Local Governance (K 3.5 million : 6 percent); Public Health & Environmental Protection (K2.6 million : 4 percent); Integrated Development Plan (K1.7 million : 3 percent); Resource Mobilisation and Management (K2 million : 3 percent); Recreation Culture and Religion (K154,958 : less than 0.3 percent); and Education and Skills Development (K18,385 : less than 0.03 percent)

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Table:2 Budget Allocation by Economic Classification**

No	ECONOMIC CLASSIFICATION	2021 APPROVED BUDGET (K)	2022 APPROVED BUDGET (K)	2023 BUDGET ESTIMATE (K)
21	Personal Emoluments	(0)	10,869,054	13,579,632
22	Goods and Services	(0)	38,038,752	45,081,418
31	Assets	(0)	2,671,718	1,710,310
	<b>Head Total</b>	<b>(0)</b>	<b>51,579,523</b>	<b>60,371,360</b>

**Figure 2: Budget Allocation by Economic Classification**



The summary estimates by economic classification above shows that K45.1 million representing seventy four point seven (74.7) percent of the council budget has been allocated towards Use of Goods and Services and K13.6 million representing twenty two (22) percent has been allocated for Personnel Emoluments. A further K1.7 million has been allocated to Assets representing two point eight (2.8) percent which brings the total budget allocation to K60.3 million.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Table 3: Budget Allocation by Programme and Sub-Programme**

PROGRAMME/SUB-PROGRAMME	2021 BUDGET		2022 BUDGET		2023 BUDGET ESTIMATE
	APPROVED	EXPENDITURE	APPROVED	EXPENDITURE*	
<b>1 Constituency Development Fund</b>	<b>(0)</b>	<b>(0)</b>	<b>25,700,000</b>	<b>(0)</b>	<b>28,300,000</b>
779 Community Capital Projects	(0)	(0)	25,700,000	(0)	16,602,667
780 Youth Empowerment	(0)	(0)	-	(0)	2,924,333
781 Women Empowerment	(0)	(0)	-	(0)	2,924,333
782 Secondary School Barsaries	(0)	(0)	-	(0)	2,924,333
783 Skills Development Barsaries	(0)	(0)	-	(0)	2,924,333
<b>2 Local Governance</b>	<b>(0)</b>	<b>(0)</b>	<b>2,719,963</b>	<b>(0)</b>	<b>3,553,851</b>
040 Local elections	(0)	(0)	2,601,449	(0)	3,450,167
045 Citizen Engagement	(0)	(0)	118,513	(0)	103,684
<b>3 Integrated Development Planning</b>	<b>(0)</b>	<b>(0)</b>	<b>2,321,246</b>	<b>(0)</b>	<b>1,721,169</b>
006 Environmental planning	(0)	(0)	175,817	(0)	224,508
021 Spatial Planning	(0)	(0)	1,778,292	(0)	1,000,017
033 Socio Economic planning	(0)	(0)	367,137	(0)	496,644
<b>5 Public health and Environmental protection</b>	<b>(0)</b>	<b>(0)</b>	<b>2,654,694</b>	<b>(0)</b>	<b>2,550,706</b>
015 Cemetery and funeral services	(0)	(0)	6,746	(0)	50,000
019 Health Inspections	(0)	(0)	483,231	(0)	578,102
023 Pest control	(0)	(0)	2,624	(0)	3,095
027 Solid Waste Management	(0)	(0)	1,364,750	(0)	1,070,357
034 Water supply and Sanitation Services	(0)	(0)	782,950	(0)	832,763
067 Pollution Control	(0)	(0)	14,395	(0)	16,390
<b>6 Housing and Community Amenities</b>	<b>(0)</b>	<b>(0)</b>	<b>4,599,609</b>	<b>(0)</b>	<b>5,728,970</b>
012 Markets and Bus Stations	(0)	(0)	684,938	(0)	434,597
026 Public Housing	(0)	(0)	58,301	(0)	373,417
029 Roads and Drainages	(0)	(0)	3,856,371	(0)	4,920,957
<b>7 Recreation Culture and Religion</b>	<b>(0)</b>	<b>(0)</b>	<b>38,477</b>	<b>(0)</b>	<b>154,958</b>
042 Sports Promotion	(0)	(0)	38,477	(0)	154,958

**HEAD 9805KAZUNGULA TOWN COUNCIL**

<b>8 Education and skills development</b>	<b>(0)</b>	<b>(0)</b>	<b>21,942</b>	<b>(0)</b>	<b>18,385</b>
005 Early Childhood Education	(0)	(0)	21,942	(0)	18,385
<b>10 Public order and safety</b>	<b>(0)</b>	<b>(0)</b>	<b>3,455,641</b>	<b>(0)</b>	<b>4,783,358</b>
014 Building Regulations	(0)	(0)	225,763	(0)	236,693
018 Community policing	(0)	(0)	712,372	(0)	1,139,079
041 Fire protection services	(0)	(0)	2,517,506	(0)	3,407,585
<b>11 Management and support Services</b>	<b>(0)</b>	<b>(0)</b>	<b>8,772,666</b>	<b>(0)</b>	<b>11,516,006</b>
001 Human Resource and Administration	(0)	(0)	3,337,477	(0)	4,424,648
009 Executive management	(0)	(0)	1,003,847	(0)	1,560,820
016 Procurement	(0)	(0)	499,443	(0)	604,554
028 Auditing	(0)	(0)	426,068	(0)	438,803
035 Accounting	(0)	(0)	3,099,307	(0)	4,191,060
036 Information Systems Technology	(0)	(0)	406,523	(0)	296,121
<b>12 Resource Mobilisation and Management</b>	<b>(0)</b>	<b>(0)</b>	<b>1,295,284</b>	<b>(0)</b>	<b>2,043,956</b>
067 Revenue Mobilisation	(0)	(0)	912,075	(0)	926,350
068 Revenue Enhancement	(0)	(0)	383,210	(0)	1,117,607
<b>Head Total</b>	<b>(0)</b>	<b>(0)</b>	<b>51,579,523</b>	<b>(0)</b>	<b>60,371,360</b>

\* Budget Expenditure as at 30th June 2024

The Constituency Development Fund Programme has been allocated a total of K28.3 million which is spread among the following sub programmes; Community Projects K16.6 million, Women empowerment K2.9 million, Youth empowerment K2.9 million, Secondary School bursaries K2.9 million, and Skills development bursaries K2.9 million. These are aimed at improving the social economic structure of the district and improve some of the basic public infrastructure hence improve service delivery.

Local Governance Programme has been allocated K3.6 million used under the following subprogrammes which is Local elections and legislative function (K3.4 million), and Citizen Engagement (K103,684). This sub-programme will ensure council committees are in place and operational and will also ensure citizens participate effectively in decision making using the ward development committees.

To coordinate proper development, emphasis has been placed on Integrated Development Planning programme which has been allocated K1.7 million under the following sub-programmes; Environmental planning (K 224,508), Spatial Planning (K1 million), and Socio Economic planning (K496,644). The district is expected to gain from proper planning and mainstreamed gender activities.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

Public Health and Environmental Protection programme will be allocated K2.6 million under the following sub-programmes; Health Inspections (K578,102), Pest control (K3,095), Solid Waste Management (K1.1 million), Cemetery and Funeral Services (K50,000), Pollution Control (K16,390) and Water supply and Sanitation Services (K832,763). The Council will ensure that trading premises are inspected for compliance to sanitary regulations and that meat inspections and necessary food sampling is done. Further the council will strive to ensure a garbage free environment

Housing and Community Amenities programme has the total allocation amounting to K5.7 million under the following sub-programmes namely; Markets and Bus Stations (K434,597), Public

Housing (K373,417), and Roads and Drainages (K4.9 million). The sub programmes are going to ensure the Council delivers quality services in developing and maintaining proper all weather gravel roads, maintaining all Council houses for the public to rent quality accommodation and ensuring the proper running of Markets and Bus stations including road vegetation control. The Recreation Culture and Religion programme has been allocated K154,958 in only one subprogramme namely Sports Promotion. The programme will ensure the implementation of various disciplines of sports are promoted and talent harnessed for further promotion and development

The programme for Education and Skills Development programme will be allocated K18,385 broken down in one programme namely; Early Childhood Education (K18,385). This programme is expected to facilitate activities such as monitoring and compilation of database of nursery schools and consultative meetings

Public Order and Safety programme has been given an allocation of K4.8 million with the allocations being distributed in three sub-programmes namely; Community Policing (K1.1 million), Building Regulations (K236,693) and Fire Protection Services (K3.4 million). It is envisaged that the programme will enhance the safety and improve public order in the district.

Management and Support Services programme has been allocated K11.5 million which is spread among the following sub-programmes; Human Resource and Administration (K4.4 million), Executive management (K1.6 million) Procurement (K604,554), Auditing (K438,803), Financial Management and Accounting (K4.2 million) and Information Systems Technology (K296,121). This will support the overall management and administration of the Council and ensure all operations are in place.

The Resource Mobilization and Management programme has been allocated a total of K2 million which is spread among the following sub-programmes; Revenue Mobilization (K926,350) and Revenue Enhancement (K1.1 million). This programme is aimed at maximizing the revenue collection of own source revenue and enhancement and of own source revenue.

**HEAD 9805KAZUNGULA TOWN COUNCIL****BUDGET PROGRAMMES****Programme 0002** : Local Governance*Programme Objective:*

To facilitate community participation in decision making for sustainable local development.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No Of Ordinary Council meetings held	-	-	4	-	4
02 No. of Special Ordinary Council Meetings held	-	-	2	-	2
03 No of Council Committee meetings held	-	-	12	-	12
04 No of Special Committee meetings held	-	-	4	-	4
05 No. of Wards in which WDC projects implemented	-	-	16	-	16
06 No. of public media programmes produced	-	-	4	-	-

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

Under this programme which is shared between two (2) sub-programmes of Local Governance and Citizen Engagemnt, the council intends to focus on the provision of relevant policy direction. Further, this program will focus on making citizen to be aware of the operations of the local authority and facilitate meaningful participation of the community in the development of the district.

To this end, the Local Authority targets to hold twelve (12) Ordinary and four (4) Special Committee meetings, four (4) Ordinary Full Council and two (2) Special Full Council meetings. Four (4) Ordinary Committee meetings will be held per quarter resulting in the twelve (12) projected with an additional four (4) Special ones for out of the ordinary or urgent deliberations.

The Council has further budgeted to fund the implementation ward development projects in its sixteen (16) wards through locally generated revenue.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 2 : Local Governance**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>1,142,753</b>	-	<b>634,740</b>
01 Salaries and Wages	-	-	<b>566,753</b>	-	<b>634,740</b>
02 Other Emoluments	-	-	<b>576,000</b>	-	-
<b>02 Use of Goods and Services</b>	-	-	<b>1,558,210</b>	-	<b>2,896,511</b>
00 General Budget Item	-	-	1,558,210	-	2,896,511
<b>04 Assets</b>	-	-	<b>19,000</b>	-	<b>22,600</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>19,000</b>	-	<b>22,600</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>2,719,963</b>	<b>(0)</b>	<b>3,553,851</b>

\* Budget Expenditure as at 30th June 2024

The programme total is K3.6 million which is mainly divided into three main economic classifications namely personal emoluments amounting to K634,740 covering for the salaries for all staff in committee section and the Public Relations Officer; use of goods and services amounting to K2.9 million in which is included the Councillors Allowances and non-financial assets amounting to K22,600 which include a Desktop Computer and an Industrial Binder.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

**BUDGET PROGRAMMES**

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 0003** : Integrated Development Planning

*Programme Objective:*

To guide spatial, social-economic, and environmental planning in the district.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No. of enviromental assesments reviewed	-	-	5	-	5
02 No. of Capital Projects and programms mainstreamed with enviromental issues	-	-	6	-	6
03 No. of enviromental sensitisations conducted	-	-	6	-	6
04 Proportion of CDF Projects implemented	-	-	1	-	-
05 Proportion of sourced condoms distributed	-	-	75	-	75
06 Presence of a gender workplace policy	-	-	1	-	1
07 No. of plots demarcated	-	-	1,000	-	155
08 No. of Local area plans developed	-	-	2	-	2
09 Presence of a land management system	-	-	1	-	-
10 proportion of Planning Permissions processed against allocated plots	-	-	50	-	50
12 No. of enforcement notice served against no. of illegal developments	-	-	-	-	-

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

The Integrated Development Planning program will focus on enhancing coordination in the Spatial, Socio Economic and Environmental development of the district. Through this program, the local authority targets to review five (5) environmental assessments and to ensure the mainstreaming of six (6) capital projects as well as sensitise the citizenry with a targeted six (6) engagements over the environment.

Other crucial key targets include the demarcation of one hundred and fifty five (155) plots, the development of 2 Local Area Plans and the processing of a minimum of fifty (50) percent and above planning permissions against allocated plots driven by customer demand in the concerned period.

Further, under Social Economic Planning in the district, the council has targeted to atleast ensure that seventy five (75) percent of all sourced condoms are distributed as a mechanism to prevent HIV transmission and to ensure the necessary presence of a gender workplace policy.

**HEAD 9805KAZUNGULA TOWN COUNCIL****Programme 3 : Integrated Development Planning****Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>1,001,210</b>	-	<b>1,122,715</b>
01 Salaries and Wages	-	-	<b>1,001,210</b>	-	<b>1,122,715</b>
<b>02 Use of Goods and Services</b>	-	-	<b>747,036</b>	-	<b>562,454</b>
00 General Budget Item	-	-	747,036	-	562,454
<b>04 Assets</b>	-	-	<b>573,000</b>	-	<b>36,000</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>573,000</b>	-	<b>36,000</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>2,321,246</b>	<b>(0)</b>	<b>1,721,169</b>

\* Budget Expenditure as at 30th June 2024

The programme is mainly divided into three sub-programmes namely Spatial Planning, Social Economic Planning, and Environmental Planning. The programme is allocated a total of K1.7 million which is spread among three economic classifications namely; personal emoluments amounting to K1.1 million which will cater for salaries for District Planning Officer, Town Planner, Social Economic Planner, and the District AIDS Coordinating Advisor; use of goods and services has been allocated K562,454 towards office requirements and fees for implementing activities, and lastly non-financial assets has been allocated K36,000 towards the purchase of the a GNSS Regulator, Lawn Mower and Motorised Grass Cutter and Filling Cabinets.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

**BUDGET PROGRAMMES**

**HEAD 9805KAZUNGULA TOWN COUNCIL****Programme 0005** : Public health and Environmental protection*Programme Objective:*

To promote public health and sustainable management of the environment in the district.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No. of Tonnes of solid waste collected	-	-	1,040	-	1,040
02 No of daily street cleaning operations	-	-	365	-	-
03 percentage of compliance to Environmental management regulations	-	-	85	-	-
04 No of Monthly Cleaning Campaigns Conducted	-	-	12	-	12
05 No. of pollution complaints attended to	-	-	10	-	-
06 No. of Cemeteries created	-	-	1	-	1
07 No.of Public Premises inspected	-	-	792	-	692
08 No. of high risk public areas Disinfected	-	-	15	-	-
09 No of dogs registered	-	-	30	-	63
10 Percentage of food samples complying with Food Safety Standards	-	-	80	-	-
11 No of premises fumigated	-	-	1	-	-
12 No. of Boreholes Drilled	-	-	8	-	-
13 No. of Boreholes Maintained and Rehabilitated	-	-	4	-	16
14 No. of wards Sensitized on WASH matter	-	-	16	-	16
15 No. of community boreholes tested for water quality	-	-	50	-	-

**Executive Authority:****Controlling Officer:**

Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

**HEAD 9805KAZUNGULA TOWN COUNCIL**

The Public Health and Environmental Protection programme is aimed at ensuring the overall health of Kazungula . In doing so, the Council envisages to register at least sixty three (63) dogs in line with our recent database from the last exercise to curb spread of diseases and unvaccinated dogs. It is planned that six hundred and ninety two (692) health inspections will be conducted at trading places in line with our updated database and ensure that at least all the premises that meet the requirements are issued with health permits.

Further, the council will also undertake cleaning campaigns on the need for a healthy environment including the need for proper sanitation and waste disposal systems through monthly keep Zambia Clean and Green campaigns throughout the year and has allocated funds for an environmental impact assessment for one (1) cemetery

As for Waste management, the Council is planning to collect waste generated in the district which is pegged at 1040 tonnes. The volume is chosen as a measure because the district does not have a weigh bridge but can estimate volume from the collection equipment.

Additionally, under rural water sanitation and supply, it is planned that 16 boreholes will be maintained and rehabilitated (one per ward), and equally sensitizations will be conducted in sixteen wards on WASH matter.

**Programme 5 : Public health and Environmental protection**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>407,470</b>	-	<b>586,064</b>
01 Salaries and Wages	-	-	<b>407,470</b>	-	<b>586,064</b>
<b>02 Use of Goods and Services</b>	-	-	<b>2,247,225</b>	-	<b>1,927,793</b>
00 General Budget Item	-	-	2,247,225	-	1,927,793
<b>04 Assets</b>	-	-	-	-	<b>36,850</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	-	-	<b>36,850</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>2,654,694</b>	<b>(0)</b>	<b>2,550,706</b>

\* Budget Expenditure as at 30th June 2024

The programme total is K2.6 million which is broken into three economic classifications only. The first economic classification is Personal emoluments amounting to K586,064, covering for the salaries for the Health Inspectors and the Rural Water and Sanitation Coordinator, Second is the use of goods and services at K1.9 million where restocking of the SOMAP shop is planned at K86,800 and other goods and services for implementing the activities in the programme and K36,850 under non-financial assets for the purchase of a desktop, a mini fridge for food samples and other office equipment.

**HEAD 9805KAZUNGULA TOWN COUNCIL****BUDGET PROGRAMMES****Programme 0006** : Housing and Community Amenities*Programme Objective:*

To promote sustainable infrastructure development and community amenities.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No. of Markets Maintained	-	-	3	-	3
02 No of Market Registers Updated	-	-	1	-	3
03 No. of Ablution Blocks Maintained	-	-	3	-	3
04 Percentage of the building utilised	-	-	100	-	-
05 Kilometers of new drainage constructed	-	-	200	-	-
06 Kilometers of roads constructed or opened	-	-	50	-	20
07 No. of Kilometers of road maintained	-	-	160	-	100
08 Percentage of Council Buildings in good condition	-	-	100	-	-

**Executive Authority:****Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

Under the program on Housing and Community Amenities, the Council intends to carry out periodical maintenance of 100 kilometers of township and feeder roads in the district to enhance mobility and transportation in accordance with the integrated development plan, and will also facilitate the opening up of 20 kilometers of roads.

The Council further intends to maintain three (3) markets among which are Mukuni and Kazungula Central and also maintain three (3) ablution blocks of which two(2) at Kazungula Central Market and one (1) at the soon to be opened Bus Station.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 6 : Housing and Community Amenities**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>554,285</b>	-	<b>659,978</b>
01 Salaries and Wages	-	-	<b>554,285</b>	-	<b>659,978</b>
<b>02 Use of Goods and Services</b>	-	-	<b>2,545,324</b>	-	<b>4,833,992</b>
00 General Budget Item	-	-	2,545,324	-	4,833,992
<b>04 Assets</b>	-	-	<b>1,500,000</b>	-	<b>235,000</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>1,500,000</b>	-	<b>235,000</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>4,599,609</b>	<b>(0)</b>	<b>5,728,970</b>

\* Budget Expenditure as at 30th June 2024

The programme total is K5.7 million which is broken into three economic classifications. The first being personal emoluments amounting to K659,978 for staff under the department of works including the Director of Works, Deputy Director of Works, Roads Foreman, Buildings Foreman and others involved in the execution of the duties therein. The second is use of goods and services amounting to K4.8 million which includes road maintenance works and market and bus station maintenance expenses and the third and last is non-financial assets which amounts to K235,000 meant for supply and installation of a three (3) car carport at K120,000 at the New Civic Centre, procurement of a Dumpy Level at K35,000 and construction of a Guard House at the Chairpersons Residence for K50,000 among other costs in this classification.

**HEAD 9805KAZUNGULA TOWN COUNCIL****BUDGET PROGRAMMES****Programme 0007** : Recreation Culture and Religion*Programme Objective:*

To promote recreation, culture, religious affairs, and talent identification in the district.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No. of Clubs Equiped	-	-	4	-	4

**Executive Authority:****Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

The Recreation, Culture and Religion Program will seek to facilitate participation in various sports disciplines as well as promotion of staff recreation. This will be achieved through the equipping of four (4) local clubs and participation in a national tournament.

**Programme 7 : Recreation Culture and Religion****Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>02 Use of Goods and Services</b>	-	-	<b>38,477</b>	-	<b>154,958</b>
00 General Budget Item	-	-	38,477	-	154,958
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>38,477</b>	<b>(0)</b>	<b>154,958</b>

\* Budget Expenditure as at 30th June 2024

The programme total is K154,958 which is all allocated to Use of goods and services amount to which includes K36,176 for the procurement of training gear, K8,971 for refreshments and prizes and K103,662 for the Annual ZALASA tournament among other costs.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**BUDGET PROGRAMMES**

**Programme 0008 :** Education and skills development

*Programme Objective:*

To facilitate literacy and skills development in the communities.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 Number of Day Nursery Schools inspected	-	-	50	-	25

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

The programme outputs include the inspection of four (25) pre-schools to ensure they have an acceptable standard and will also include consultative meeting with District Education Board office and a compilation of an updated database.

**Programme 8 : Education and skills development**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>02 Use of Goods and Services</b>	-	-	<b>21,942</b>	-	<b>18,385</b>
00 General Budget Item	-	-	21,942	-	18,385
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>21,942</b>	<b>(0)</b>	<b>18,385</b>

\* Budget Expenditure as at 30th June 2024

The economic classification is only use of goods and services which amounts to K18,385 which is also the programme total. This will aid the facilitation of the inspections, consultative meetings and updating of database.

**HEAD 9805KAZUNGULA TOWN COUNCIL****BUDGET PROGRAMMES****Programme 0010** : Public order and safety*Programme Objective:*

To enforce adherence to by-laws and other applicable laws and promote safety of private and public property.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 Successful fire & rescue operations against average emergencies	-	-	20	-	20
02 Services Conducted against average special services emergencies	-	-	65	-	65
03 Proportion of Fire Building Inspections against Total Buildings	-	-	80	-	80
04 No. of Council premises secured	-	-	2	-	2
05 No. of Council Police patrols conducted	-	-	60	-	20

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

To ensure the control of law and order in the district, a number of patrols have been planned. The targeted number is twenty (20) motorized patrols targeting markets and Other trading public places. Further, an estimated 80 percent minimum fire building inspections will be carried out to ensure safety and thus also sensitize the community and business houses to ensure they install fire extinguishers on their premises. This will ensure compliance of the district in terms of fire and rescue protection services.

Furthermore, ordinary and special fire services against prior year averages have also been estimated at twenty (20) and sixty five (65) respectively to address emergencies of that nature

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 10 : Public order and safety**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>2,769,727</b>	-	<b>3,407,499</b>
01 Salaries and Wages	-	-	<b>2,769,727</b>	-	<b>3,407,499</b>
<b>02 Use of Goods and Services</b>	-	-	<b>622,983</b>	-	<b>1,082,759</b>
00 General Budget Item	-	-	622,983	-	1,082,759
<b>04 Assets</b>	-	-	<b>62,931</b>	-	<b>293,100</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>62,931</b>	-	<b>293,100</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>3,455,641</b>	<b>(0)</b>	<b>4,783,358</b>

\* Budget Expenditure as at 30th June 2024

The budget allocation by economic classification for the Public Order programme shows a total of K4.7 million. This is divided in three main classifications namely personal emoluments amounting to K3.4 million for Fire, Building Regulations and Council Police Section staff, Use of Goods and Services amounting to K1.1 million which includes K52,780 for uniforms for Council Police and K293,100 towards Assets which include K220,000 for the Speed Boat Engine, K22,000 for furniture and K15,000 for Lockers for Fire Section.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

**BUDGET PROGRAMMES**

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 0011 : Management and support Services**

*Programme Objective:*

To provide organizational oversight as well as facilitate effective and efficient management of financial and human resources of the Local Authority.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 No. of financial reports produced	-	-	1	-	1
02 No. of signed financial statements	-	-	1	-	1
03 No. of Payroll Reports produced	-	-	12	-	(0)
04 No. of Council Properties Inspected	-	-	25	-	-
05 Annual Budgets Prepared	-	-	1	-	1
06 Percentage of Performance against Annual Budget	-	-	100	-	(0)
07 Percentage of LAN and Systems Uptime	-	-	80	-	(0)
08 Annual Procurement plan in place	-	-	1	-	1
09 Proportion of Council resolutions implemented	-	-	100	-	100
10 Proportion of Administrative targets met in each operational area	-	-	1	-	-
11 No. of council assets insured	-	-	32	-	30
12 No. of national events celebrated	-	-	7	-	7
13 No. of internal audit reports produced	-	-	28	-	28
14 No. of council management meetings held	-	-	-	-	24

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

**HEAD 9805KAZUNGULA TOWN COUNCIL**

---

The Management and Support Services program will focus on enhancing accountability and prudent utilisation of resources allocated and generated by Council through improved human resources development and management as well as strengthened Planning, Budgeting and Financial Management Systems. The programme will also ensure control of the institution by ensuring the production of Audit Reports per Quarter, hence four (4) are expected to be produced in the ensuing year plus other supplementary Audit reports bringing the total to twenty eight (28).

The programme will ensure a procurement plan (1 targeted to be done) for the ensuing year to ensure goods and services are procured timely and the Council will ensure four (4) financial reports are produced quarterly and an annual Financial Statement. It is also envisaged that twenty four (24) senior management meetings will be held to strategize the operations of the institution.

It is also envisaged that one hundred (100) percent of the Council resolutions will be implemented in the upcoming year.

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 11 : Management and support Services**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>4,566,515</b>	-	<b>6,537,653</b>
01 Salaries and Wages	-	-	<b>4,377,832</b>	-	<b>5,513,949</b>
02 Other Emoluments	-	-	<b>92,904</b>	-	<b>220,904</b>
03 Personnel Related Costs	-	-	<b>95,779</b>	-	<b>802,800</b>
<b>02 Use of Goods and Services</b>	-	-	<b>2,604,200</b>	-	<b>3,458,593</b>
00 General Budget Item	-	-	-	-	100,000
00 General Budget Item	-	-	2,604,200	-	3,358,593
<b>04 Assets</b>	-	-	<b>163,000</b>	-	<b>139,760</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>163,000</b>	-	<b>139,760</b>
<b>05 Liabilities</b>	-	-	<b>1,438,951</b>	-	<b>1,380,000</b>
01 Outstanding Bills	-	-	<b>1,438,951</b>	-	<b>1,380,000</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>8,772,666</b>	<b>(0)</b>	<b>11,516,006</b>

\* Budget Expenditure as at 30th June 2024

The programme total is K11.5 million segregated into four (4) economic classification. The first classification is personal emoluments accounting for K6.5 million which include the salaries for the Council Secretary, the Council Chairperson, the Council Treasurer, Chief Human Resource Officer, the Chief Administration Officer, and all support staff in administration; the second is the use of goods and services accounting for K3.5 million; the third is the non-financial assets amounting to K139,760 including K48,450 for installation of an inter-com system at the New Civic Centre, K35,200 for Desktops, K15,110 for a projector plus K10,000 for a matching projector stand and K15,000 for furniture for the Chairpersons office among other costs; while for the fourth and last one, the Council has budgeted K1,380,000 towards liabilities.

**HEAD 9805KAZUNGULA TOWN COUNCIL****BUDGET PROGRAMMES****Programme 0012:** Resource Mobilisation and Management*Programme Objective:*

To ensure a systematic, predictable and well-coordinated approach to soliciting, acquiring, management, accounting, reporting and monitoring of resources.

**Table 4: Programme Outputs**

Key Output(s)					
Output Indicator:	2021		2022		2023
	Target	Actual	Target	Actual*	Target
01 % of revenue collected against budgeted	-	-	75	-	100
02 % increase in revenue collected	-	-	50	-	50
03 No. of Properties Captured	-	-	100	-	-
04 No. of Properties with errors corrected	-	-	100	-	40

**Executive Authority:**

**Controlling Officer:** Programmes under which this Council will be accounted for by the Council Secretary, Kazungula District Council

\* Output Produced as at 30th June 2024

The department envisages that it will collect property rates from the majority of the one thousand seven hundred and twelve (1712) residential billable properties and one hundred and thirteen Commercial/industrial billable properties. The institution also targets to rectify 40 of the likely properties with errors. Likewise, the institution is targeting to have one hundred percent (100) percent collection efficiency for its budgeted revenue from various sources.

To enhance revenue collection, Council plans to construct an ablution block at the Truck yard, complete the fencing of the Truck yard by perimeter fencing and installation of security lights. This will potentially result in fifty (50) percent increase in collected revenue. The setting up of a 24 hours barrier at Katombora has also been planned

**HEAD 9805KAZUNGULA TOWN COUNCIL**

**Programme 12 : Resource Mobilisation and Management**

**Table 5: Programme Budget Allocation by Economic Classification**

ECONOMIC CLASSIFICATION	2021 BUDGET		2022 BUDGET		2023 BUDGET
	Approved	Expenditure	Approved	Expenditure*	Estimates
<b>01 Personal Emoluments</b>	-	-	<b>427,094</b>	-	<b>630,984</b>
01 Salaries and Wages	-	-	<b>427,094</b>	-	<b>630,984</b>
<b>02 Use of Goods and Services</b>	-	-	<b>514,403</b>	-	<b>465,972</b>
00 General Budget Item	-	-	514,403	-	465,972
<b>04 Assets</b>	-	-	<b>353,787</b>	-	<b>947,000</b>
01 Non-Financial Assets (Capital Expenditure)	-	-	<b>353,787</b>	-	<b>947,000</b>
<b>Programme Total</b>	<b>(0)</b>	<b>(0)</b>	<b>1,295,284</b>	<b>(0)</b>	<b>2,043,956</b>

\* Budget Expenditure as at 30th June 2024

The total budget under this programme is K2 million broken into three economic classifications. The economic classifications for resource mobilization and management include the following; personal emoluments accounting for K630,984 for salaries of the Valuation officers, Cashiers and Revenue Collectors; use of goods and services amounting to K465,972, and non-financial assets amounting to K947,000 which includes K450,000 for an ablution block at the Truckyard, K467,000 for completion of fencing of the Truckyard and solar lights and K30,000 for setting up of a barrier at Katombora

<b>Head Total:</b>	<b>(0)</b>	<b>51,579,523</b>	<b>60,371,360</b>
--------------------	------------	-------------------	-------------------

## DOCUMENT AUTHENTICATION

I/We hereby certify that this document is genuine and has been reviewed and verified for accuracy and authenticity

Signed on behalf of the council by

1. AUTHORIZED VERIFIER NAME: LUBINDA MWALA

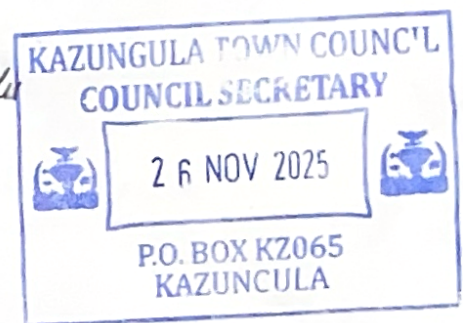
SIGNATURE: 

POSITION: COUNCIL SECRETARY

2. AUTHORIZED VERIFIER NAME: *Fethal Simasi*

SIGNATURE: 

POSITION: DIRECTOR FINANCE



DATE STAMP