

Statement of Cash Receipts and Payments for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

		2025	2024
		Kwacha	Kwacha
RECEIPTS			
Local taxes	2	480,309	807,514
Fees and Charges	3	12,089,149	14,648,515
Licences	4	26,700	82,410
Levies	5	747,199	1,196,356
Permits	6	190,624	238,435
Local Government Equalisation Fund	7	3,811,669	9,581,700
Constituency Development Fund	8	11,290,641	9,504,758
Other Grants	9	21,267,560	11,100,007
Borrowings	10	-	-
Commercial Venture	11	1,914,487	(9,713)
Sector Grants (Devolved Function)	12	2,694,737	-
Other Receipts	13	123,646	-
TOTAL RECEIPTS		54,638,120	47,149,982
PAYMENTS			
Personnel Emoluments	14	19,330,328	33,332,498
Use of goods and services	15	20,555,519	37,702,673
Financial Charges	16	-	304
Social benefits	17	30,765,211	14,578,938
Non-financial Assets Acquisition	18	6,378,850	32,293,452
Financial Assets	19	-	-
Loan Repayments	20	-	-
Other payments	21	-	-
TOTAL PAYMENTS		77,029,908	117,907,864
Increase/(decrease) in Cash		(22,391,788)	(70,757,882)
Foreign Exchange Losses	22	-	-
Cash at beginning of the year	23	(41,970,864)	28,787,018
Cash at the end of the year	24	(64,362,652)	(41,970,864)

Statement of Comparison of Budget and Actual Amounts for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

	Original Budget	Adjustments	Final Budget	Actual Amounts	% Performance	Variance	% Variance
	Kwacha	Kwacha	Kwacha	Kwacha		Kwacha	
RECEIPTS							
Local taxes	937,195	-	937,195	480,309	51%	(456,886)	-49%
Fees and Charges	14,451,202	-	14,451,202	12,089,149	84%	(2,362,053)	-16%
Licences	55,000	-	55,000	26,700	49%	(28,300)	-51%
Levies	1,408,599	-	1,408,599	747,199	53%	(661,400)	-47%
Permits	258,097	-	258,097	190,624	74%	(67,473)	-26%
Local Government Equalisation Fund	10,156,841	-	10,156,841	3,811,669	38%	(6,339,172)	-62%
Constituency Development Fund	36,058,151	-	36,058,151	11,290,641	31%	(24,767,510)	-69%
Other Grants	8,540,000	-	8,540,000	21,267,560	249%	12,727,560	149%
Borrowings	-	-	-	-	#DIV/0!	-	#DIV/0!
Commercial Venture	24,000	-	24,000	1,914,487	7977%	1,890,487	7877%
Sector Grants (Devolved Functions)	35,132,521	-	35,132,521	2,694,737	8%	(32,437,784)	-93%
Other Receipts	123,646	-	123,646	123,646	1%	(1,305,995)	-99%
TOTAL RECEIPTS	120,446,647	-	120,446,647	54,638,120	45%	(33,378,743)	-28%
PAYMENTS							
Personnel Emoluments	23,219,608	-	23,219,608	19,330,328	83%	(3,889,281)	-17%
Use of goods and services	9,801,494	-	9,801,494	20,555,519	210%	(10,754,024)	-110%
Financial Charges	-	-	-	-	#DIV/0!	-	#DIV/0!
Social benefits	8,719,516	-	8,719,516	30,765,211	353%	(22,045,694)	-253%
Non-financial Assets Acquisition	39,033,796	-	39,033,796	6,378,850	16%	(32,654,945)	-84%
Financial Assets	37,439,517	-	37,439,517	-	0%	37,439,517	100%
Loan Repayments	-	-	-	-	#DIV/0!	-	#DIV/0!
Other payments	2,212,715	-	2,212,715	-	0%	2,212,715	100%
TOTAL PAYMENTS	120,446,647	-	120,446,647	77,029,908	64%	(43,416,739)	-36%
Increase/(Decrease in Cash	-	-	-	(22,391,788)	64%	(76,787,483)	-36%

Statement of Cash Receipts and Payments for the Local Government Equalisation Fund (LGEF) for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

		2025	2024
		KWACHA	KWACHA
RECEIPTS			
Funding	7(a)	3811668.64	9581700.16
TOTAL RECEIPTS		3811668.64	9581700.16
PAYMENTS			
Operational Expenditure Payments:	7(b)		
Salaries and Wages		9662664	16635049
Terminal Benefits		2500	31200
Utility Bills		0	0
Service Provision		1900570	4814368
Goods and Services		5398335	14479441
Administrative Costs		566414	789830
Other Costs		0	0
Sub-Total		17524683	36749888
Capital Expenditure Payments:	7(c)		
Infrastructure Development		0	0
Rehabilitation Works		0	0
Asset Acquisition		0	0
Other Costs		0	0
Sub-Total		0	0
TOTAL PAYMENTS		17524683	36749888
Increase(decrease) in cash		-13713014.36	-27168187.84
Cash at beginning of the year		1618836.16	28787018
Cash at the end of the year		-12094847.7	1618836.16

Statement of Cash Receipts and Payments for the Constituency Development Fund (CDF) for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

		2025	2024
		KWACHA	KWACHA
RECEIPTS			
Funding	8(a)	10,705,128	8,000,000
Other Sources	8(b)	585,513	1,504,758
TOTAL RECEIPTS		11,290,641	9,504,758
PAYMENTS			
Administration	8(c)	1,299,628	2,227,011
Community Projects	8(d)	2,427,095	10,778,949
Youth, Women and Community Empowerment	8(e)	1,171,552	1,196,105
Boarding School and Skills Develop	8(f)	3,183,612	5,351,569
TOTAL PAYMENTS		8,081,886	19,553,634
Increase(decrease) in Cash		3,208,754	(10,048,876)
Cash at beginning of the year		16,491,866	26,508,742
Cash at the end of the year		19,700,620	16,491,866

Statement of Cash Receipts and Payments for the Sector Grant (Devolved Function) for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

	Note	2025	2024
		KWACHA	KWACHA
RECEIPTS			
Funding	12(a)	1,914,487	215,517
Other Receipts	12(b)	-	-
TOTAL RECEIPTS		1,914,487	215,517
PAYMENTS	12(c)		
Goods and Services		1,958,614	44,815
Non-Financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
TOTAL PAYMENTS		1,958,614	44,815
Increase(decrease) in Cash		(44,127)	170,702
Foreign Exchange Losses		-	-
Cash at beginning of the year		170701.92	0
Cash as at the end of the year		126,575	170,702

Statement of Cash Receipts and Payments for ZDSP Capital Grant for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

Note	2025	2024
	KWACHA	KWACHA
RECEIPTS		
Funding	2,694,737	-
Other Receipts	-	-
TOTAL RECEIPTS	2,694,737	-
PAYMENTS		
Non-financial Assets Acquisition	-	-
Infrastructure Development	1,419,021	-
Rehabilitation Works	-	-
TOTAL PAYMENTS	1,419,021	-
Increase/(decrease) in Cash	1,275,716	-
Foreign Exchange Losses	-	-
Cash at beginning of the year	-	-
Cash as at the end of the year	1,275,716	-

NOTES

Local Tax Type	2025	2024
	KWACHA	KWACHA
Residential Rates	84,570	87,474
Commercial Rates	358,642	674,036
Industrial Rates	-	-
Hospitality Rates	-	-
Mining Rates	-	-
Power Transmission Rates	-	-
Plant and Machinery	-	-
Personal Levy	27,097	46,004
TOTAL	480,309	807,514

Fees and Charges

	2025	2024
	KWACHA	KWACHA
Fees and Charges	6,208,885	13,807,814
Land Development Charges	5,880,264	840,701
Total	12,089,149	14,648,515

Fees and Charges Type

	2025	2024
	KWACHA	KWACHA
Consent Fees	-	-
Survey Fees	-	-
Building Inspection fees	5,560	142,255
Plan Security Fees	41,205	48,372
Rentals/Lease of Council's properties	129,620	358,500
Application Form Fees	20,030	1,134,653
Sketch Fees	-	-
Search Fees	535	200
Market Fees	92,797	167,771
Parking Fees	5,405,728	11,316,713
Bus Station Fees	15,438	52,258
Affidavit Fees	120	140
Grave Reservation	-	-
Refuse Disposal Fees	117,771	148,069
Notice of Marriage	5,150	3,150
Abattoir/Meat Inspection Fees	106,446	124,590
Farm Produce Levy	77,774	65,211
Communication Mast Levy	-	-
Land Record	26,703	43,136
Billboard and Banner	30,300	225,650
Lease of Council Transport	-	-
Legal Vending Fees	-	-
Penalties	9,400	15,400
Site Rent	71,209	-
Change of ownership of plot	23,300	232,50
Other Fees and Charges/other income	20,790	66,486
TOTAL	6,208,885	13,807,814

If Other, Comment

as attributed from Sub division of land, site visit, beacon replacement and building inspection while the a

Land Development Charges Charge Type	b	
	2025 KWACHA	2024 KWACHA
Service charges - Residential plots	-	-
Service charges - Industrial plots	-	-
Premium plots - Residential	3,405,950	178,235
Premium plots - Commercial	2,127,800	67,400
Lease charges	-	-
Laying of Cables (Power/Communication)	-	-
Land Application Charges	346,514	595,066
Land Conversion	-	-
Change of Ownership	-	-
Sub-division of plot	-	-
Land regularisation	-	-
Change of Land use	-	-
Land charges	-	-
TOTAL	5,880,264	840,701

Licences Licence Type	4	
	2025 KWACHA	2024 KWACHA
Manufacturers licence	-	-
Retail licence	-	-
Wholesale licence	-	-
Occupancy licence	-	-
Commons all travellers licence	-	-
Hawkers licence	-	-
Peddler licence	-	-
Stall licence	-	-
Liquor licence	7,200	10,150
Firearm and ammunition licence	2,500	3,750
Petroleum licence	17,000	65,510
Restaurant licence	-	-
Dog licence	-	-
Other licences	-	-
TOTAL	26,700	82,410
If Other, Comment		

Levies Type of Levy	5	
	2025 KWACHA	2024 KWACHA
Livestock Levy	93,666	343,598
Bird Levy	225,474	294,714
Fish Levy	14,550	20,790
Pork Levy	-	2,100
Charcoal Levy	729	908
Sisal Levy	2,500	3,880
Grave reservation Levy	-	-
Quarry Levy	-	-
Bicycle Levy	-	-
Timber Levy	-	155,000
Telecommunication Mast Levy	85,000	-
Cane Levy	-	-
Stone Levy	-	-
Coal Levy	-	-
Hide/Exotic Levy	-	-
Grain Levy	-	-
Trading (Wholesale) Business Levy	-	-
Trading (Retail) Business Levy	325,030	372,276
Retail Merchants non-consumable business	-	-
Trading (Retail) chain stores and supermarkets	-	-
Manufacturing	-	-
Agent Consumables	-	-
Agent non-Consumables	-	-
Trading (Retail) Automobiles	-	-
Theatre's and cinematography	-	-
Hawker	-	-
Peddler	-	-
Filling Station	-	-
Professional Occupation	-	-
Scrap Metal Dealers	-	-
Car Wash	-	-
Hospitality	-	-
Commercial Banks	-	-
Micro-finance and Money-Lenders	-	-
Miscellaneous levies	250	2,000
TOTAL	747,199	1,196,356
If Miscellaneous, Comment		

us levies amounting to K250 and K2,000 has been attributed from Occupancy certificates for both 2024 an

Permits Type of Permit	6	2025		2024	
		KWACHA		KWACHA	
Health Permit		102,784		113,097	
Permit for opaque beer		-		-	
Herbalist permit		100		50	
Transportation of Milk products		3,613		4,001	
Transportation of Meat products		11,300		28,325	
Transport of opaque		-		-	
Nursery, pre-school permits		-		-	
Busial permits and grave sites		71,429		-	
Fire certificate		1,400		90,562	
Extension of Business hours permits		-		4,400	
Social Gathering permit		-		-	
Exploration permit		-		-	
Primary, Secondary and Tertiary permits		-		-	
Other Permits		-		-	
TOTAL		190,624		238,438	
If Other, Comment					

Local Government Equalisation Fund	7	2025		2024	
		KWACHA		KWACHA	
Funding	a	811,664		761,433	
1st Funding		-		-	
2nd Funding		773,409		796,757	
3rd Funding		898,733		762,255	
4th Funding		762,273		800,871	
5th Funding		655,570		800,520	
6th Funding		-		788,385	
7th Funding		-		803,648	
8th Funding		-		840,138	
9th Funding		-		817,418	
10th Funding		-		818,827	
11th Funding		-		814,387	
12th Funding		-		774,062	
Other Funding		-		-	
Total		3,811,669		9,581,700	
If Other, Comment					

Operational Expenditure Payments	b	2025		2024	
		KWACHA		KWACHA	
Salaries and Wages		8,062,664		16,635,000	
Terminal Benefits		2,500		31,200	
Utility bills		-		-	
Service Provision		1,980,570		4,814,248	
Goods and Services		5,398,535		14,479,441	
Administrative Costs		560,414		789,830	
Other Costs		-		-	
Sub-Total		17,524,683		36,749,888	
If Other, Comment					

Capital Expenditure Payments	c	2025		2024	
		KWACHA		KWACHA	
Infrastructure Development		-		-	
Rehabilitation Works		-		-	
Asset Acquisition		-		-	
Other Costs		-		-	
Sub-Total		-		-	
If Other, Comment					

Constituency Development Fund	8	2025		2024	
		KWACHA		KWACHA	
CDF Funding	a	10,705,128		8,000,000	
Constituency		-		-	
CDF funding		-		-	
		-		-	
		-		-	
Total Funding		10,705,128		8,000,000	

Other CDF Sources of Funding

b

	2025	2024
Constituency	KWACHA	KWACHA
Principal	430,240	696,741
Interest	38,895	60,433
Bank interest earned	116,415	478,159
Reimbursements of funds	-	209,386
	-	-
	-	-
Total Other sources	585,513	1,584,758

Administration

c

	2025	2024
Constituency	KWACHA	KWACHA
Bank Charges	3,898	6,585
Monitoring Costs	279,532	425,467
Stationery/Refreshments	134,888	115,215
Allowances	460,450	580,492
Fuel/Transport	315,220	334,801
Office Equipment	105,640	59,250
Other	-	702,201
Total Administrative costs	1,299,628	2,227,011

Community Projects

d

	2025	2024
Constituency	KWACHA	KWACHA
Infrastructure Development	2,427,095	10,778,949
	-	-
	-	-
	-	-
	-	-
	-	-
Total Community Projects	2,427,095	10,778,949

Youth, Women & Community Empowerment

e

	2025	2024
Constituency	KWACHA	KWACHA
GRANTS	1,171,552	1,196,105
	-	-
	-	-
	-	-
	-	-
Total Youth, Women & Community Empowerment	1,171,552	1,196,105

Note 8 (e) has captured only Empowerment Grants, while Empowerment Loans are captured in note 19

	2025	2024
Value of Loans	KWACHA	KWACHA
	-	-

Boarding School & Skills Development

f

	2025	2024
Constituency	KWACHA	KWACHA
	3,183,612	5,351,569
	-	-
	-	-
	-	-
	-	-
Total Boarding School & Skills Development	3,183,612	5,351,569

Other Grants

9 (a)

	2025	2024
RECEIPTS	Kwacha	Kwacha
Cash for work	19,464,978	9,418,337
Grants in Lieu of Rates	-	-
Grants from Cooperating Partners	-	-
Roads Grants	-	-
Health Grants	1,212,986	1,651,525
Abattoir/Meat inspection/Other	589,596	30,145
TOTAL RECEIPTS	21,267,560	11,100,007

K90,145 and K989,596 for both 2024 and 2025, has attributed from Livestock and Fisheries department w

PAYMENTS

	2025	2024
Cash for work		
Cash for work - Beneficiaries	21,996,440	1,470,815
Roads rail air fares	-	-
Fuel oil and lubricants	52,156	-
Internet Charges	47,210	13,766
Stationery	-	12,775
Allowances	58,443	-
Hiring Charges	14,050	64,170
Hand tools and equipment	-	304
Bank Charges	-	-
Grants in Lieu of Rates		
Services	-	-
Roads rail air fares	-	-
Fuel oil and lubricants	-	-
Internet Charges	-	-
Stationery	-	-
Allowances	-	-
Hiring Charges	-	-
Hand tools and equipment	-	-
Bank Charges	-	-
Grants from Cooperating Partners		
Services	-	-
Infrastructure Development	-	-
Asset Acquisition	-	-
Rehabilitation	-	-
Roads rail air fares	-	-
Fuel oil and lubricants	-	-
Internet Charges	-	-
Stationery	-	-
Allowances	-	-
Hiring Charges	-	-
Hand tools and equipment	-	-
Bank Charges	-	-
Roads Grants		
Road Maintenance Materials	-	-
Roads rail air fares	-	-
Protective wear and clothing	-	-
Fuel oil and lubricants	-	-
Internet Charges	-	-
Stationery	-	-
Motor vehicle repairs	-	-
Upgrading of bridges	-	-
Allowances	-	-
Hiring Charges	-	-
Bank Charges	-	-
Health Grants		
Drugs, Vaccines (Health)	107,118	-
Roads rail air fares	936,064	-
Internet Charges	-	-
Stationery	51,000	-
Motor vehicle repairs	193,293	-
Allowances	244,315	-
Hiring Charges	1,531,790	-
Bank Charges	-	-
Abattoir/Meat inspection/Other		
Drugs, Vaccines (Veterinary)	-	-
Internet Charges	-	-
Fuel oil and lubricants	214,028	-
Veterinary material	-	-
Stationery	-	-
Motor vehicle repairs	20,000	-
Bank Charges	-	-
Roads rail air fares	-	-
Allowances	67,285	-
TOTAL PAYMENTS	3,537,252	91,815
Increase(decrease) in Cash	17,730,308	11,088,992
Cash at beginning of the year	11,088,992	
Cash at the end of the year	28,759,300	11,088,992

ZDSP

	2025	2024
	KWACHA	KWACHA
RECEIPTS		
Funding	2,694,737	-
Other Receipts	0	0
TOTAL RECEIPTS	2,694,737	0
PAYMENTS		
Non-financial Assets Acquisition		
Equipment	-	-
Plant & Machinery	-	-
Specialised Motor Vehicles	-	-
Infrastructure Development		
Const. of Feeder Roads	813,232	-
Const. of Market Stickers	-	-
Const. of Bus Stations	-	-
Const. of Boreholes	-	-
Const. of Abattoir Blocks	-	-
Const. of Community Halls	-	-
Const. of Street Lights	605,789	-
Const. of Water Schemes	-	-
Const. of Radio Station	-	-
Const. of Storage Shades	-	-

Rehabilitation Works		
Rehab. of Feeder Roads	-	-
Rehab. of Market Shelters	-	-
Rehab. of Bus Stations	-	-
Rehab. of Boreholes	-	-
Rehab. of Abattoir Blocks	-	-
Rehab. of Community Halls	-	-
Rehab. of Street Lights	-	-
Rehab. of Water Schemes	-	-
Rehab. of Radio Station	-	-
Rehab. of Storage Shades	-	-
TOTAL PAYMENTS	1,419,021	-
Increase(decrease) in Cash	1,275,716	-
Foreign Exchange Losses	0	0
Cash at beginning of the year	0	-
Cash as at the end of the year	1,275,716	0

Borrowings	2025	2024
Details	KWACHA	KWACHA
Payment of retirees	-	-
Investment in commercial shop block for rent	-	-
Investment in truck parking bay	-	-
Investment in Abattoirs	-	-
Investment in Taverns renovations	-	-
Investments in shops for rent	-	-
Other Borrowings	-	-
TOTAL	-	-
If Other: Comment		

Council Commercial Venture	2025	2024
Receipts	KWACHA	KWACHA
Restaurant Sales Receipts	795,512	1,855,190
Lodging receipts	75,835	116,149
Food and beverages sales receipts	67,345	133,087
Others	25,624	61,920
TOTAL	964,317	2,166,346
Payments		
Restaurant purchases	345,251	621,801
Beer and beverages	260,245	552,442
wages	346,107	782,170
Others	15,200	219,616
TOTAL	966,803	2,176,029
Surplus/deficit	(2,486)	(9,713)

Sector Grants (Devolved Functions)	2025	2024
Receipts	KWACHA	KWACHA
Primary care services	1,212,986	-
Poostoons, Ferries, Jetties and Piers	-	-
Community sport	111,905	215,517
Cultural matters	-	-
District Archives	8,457	-
Veterinary Services	-	-
Vehicle Licensing	246,231	-
Harbours	-	-
District livestock service	-	-
District Fisheries services	137,580	-
District agriculture services	197,328	-
District community development services	-	-
District social welfare services	-	-
Other Receipts	-	-
TOTAL	1,914,487	215,517
If Other: Comment		

		2025	2024
		KWACHA	KWACHA
Payments			
Primary care services			
Goods and Services		1,496,111	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Pontoons, Ferries, Jetties and Piers			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Community sport			
Goods and Services		160,690	44,815
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Cultural matters			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District Archives			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Veterinary Services			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Vehicle Licensing			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Harbours			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District livestock service			
Goods and Services		129,453	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District Fisheries services			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District agriculture services			
Goods and Services		172,360	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District community development services			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
District social welfare services			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
Other Receipts			
Goods and Services		-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
TOTAL		1,958,614	44,815
Other Receipts	13	2025	2024
Description		KWACHA	KWACHA
Rural Water funding		125,046	-
		-	-
		-	-
		-	-
		-	-
Total Other Receipts		125,046	-
Personal Emoluments	14	2025	2024
Grade		KWACHA	KWACHA
Salaries Division 1		2,277,159	3,927,520
Salaries Division 2		1,845,422	3,699,590
Salaries Division 3		2,257,249	4,174,147
Wages- Division 4		1,929,419	3,405,271
Councillors allowances		648,000	1,182,164
Other wages		126,264	-
Terminal benefits		2,500	31,200
Personnel emoluments		579,151	246,356
Other allowances		-	-
TOTAL		9,665,164	16,666,249
If Other: Comment			

Use of Goods and Services

15

Expenditure Type

	2025	2024
	KWACHA	KWACHA
Office Running Costs	212,752	810,917
Building, Repair and Maintenance Costs	229,203	431,269
Plant, Machinery and Vehicle Running and Maintenance Cost	1,298,176	1,753,529
Other Administrative operating costs	560,414	789,830
Requines	89,110	359,690
Services	1,850,350	7,041,380
Travel expenses	1,462,109	3,571,347
Training	210,794	419,432
Medical costs	-	-
Other costs	46,041	92,078
TOTAL	5,958,949	15,269,271

If Other, Comment

enditure incurred in respect of transportation of staff household for 2025 and amount involved K92,078 is

Financial Charges

16

	2025	2025
	KWACHA	KWACHA
Interest on Internal Debt	-	-
Interest on External Debt	-	-
Other Interest	-	-
TOTAL	-	-

If Other, Comment

Social Benefits

17

	2025	2024
	KWACHA	KWACHA
Secondary School and Skills bursaries	3,183,612	5,351,509
Empowerment grants	1,171,552	1,196,105
	-	-
	-	-
	-	-
	-	-
Total Social Benefits	4,355,164	6,547,674

Non-financial Assets Acquisition

18

	2025	2024
	KWACHA	KWACHA
Purchase of motor vehicles	-	-
Equipment	-	-
Furniture	-	-
Plant & Machinery	105,640	329,796
Building	2,427,095	-
Specialised Motor Vehicles	-	-
other assets	-	21,842,007
TOTAL	2,532,735	21,814,580

If Other, Comment

rastructure development amounting to K10,776,949.46, under Assets acquisition amount involved K9,85

Financial Asset

19

	2025	2024
	KWACHA	KWACHA
Purchase of Long term investments	-	-
Collections from debtors	-	-
CDI Empowerments Loans	-	-
VAT refunds	-	-
Other financial asset acquisition	-	-
TOTAL	-	-

If Other, Comment

Loan Repayments

20

	2025	2024
	KWACHA	KWACHA
Eg. Repayment of ZANACO Loan	-	-
	-	-
	-	-
	-	-
	-	-
TOTAL	-	-

Other Payments

21

	2025	2024
	KWACHA	KWACHA
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total Other Payments	-	-

Budget Adjustments and Variances

24

	Approved Supplementary Kwacha	Approved Variations Kwacha	Total Adjustments Kwacha
RECEIPTS			
Local taxes	-	-	-
Fees and Charges	-	-	-
Licences	-	-	-
Levies	-	-	-
Permits	-	-	-
Local Government Equalisation Fund	-	-	-
Constituency Development Fund	-	-	-
Other Grants	-	-	-
Borrowings	-	-	-
Commercial Venture	-	-	-
Sector Grants (Devolved Functions)	-	-	-
Other Receipts	-	-	-
TOTAL RECEIPTS	-	-	-
PAYMENTS			
Personal Emoluments	-	-	-
Use of goods and services	-	-	-
Financial Charges	-	-	-
Social benefits	-	-	-
Non-financial Assets Acquisition	-	-	-
Financial Assets	-	-	-
Loan Repayments	-	-	-
Other payments	-	-	-
TOTAL EXPENDITURE	-	-	-

25

DEBT and ARREARS

Narration	OUTSTANDING AMOUNTS	OUTSTANDING AMOUNTS
	1-Jan-2025 ZMW	30-Jun-2025 ZMW
ETS	204,766.32	194,766.32
ZAMTEL	-	-
ZIBCO	-	-
WATER	-	-
LEGAL COSTS	-	-
NAPSA ARREARS	932,476.00	220,477.20
NAPSA ARREARS - PENALTIES	-	-
LASF ARREARS	-	-
LASF ARREARS - PENALTIES	-	-
OTHER PENSION ARREARS	-	-
OTHER PENSION ARREARS - PENALTIES	-	-
ZRA PAYE	8,975,908.73	9,639,309.06
ZRA - PENALTIES	-	-
GOODS & SERVICES	-	-
CAPITAL	-	-
Total	10,113,151.05	10,344,553.48