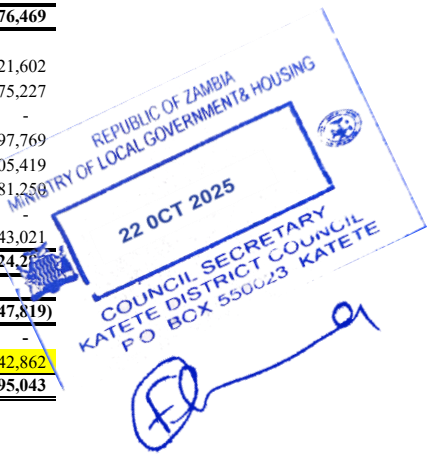
Statement of Cash Receipts and Payments for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

		2025 Kwacha	2024 Kwacha
RECEIPTS			
Local taxes	**2**	332,186	977,914
Fees and Charges	**3**	487,068	2,179,183
Licences	**4**	24,694	151,960
Levies	**5**	497,085	619,082
Permits	**6**	469,001	1,065,344
Local Government Equalisation Fund	**7**	5,308,877	11,278,865
Constituency Development Fund	**8**	21,177,451	10,491,702
Other Grants	**9**	-	11,118,618
Borrowings	**10**	-	-
Commercial Venture	**11**	61,639	77,349
Sector Grants (Devolved Function)	**12**	25,748,607	15,216,452
Other Receipts	**13**	-	-
TOTAL RECEIPTS		**54,106,608**	**53,176,469**
PAYMENTS			
Personnel Emoluments	**14**	5,308,877	8,521,602
Use of goods and services	**15**	33,170,474	27,475,227
Financial Charges	**16**	22,900	-
Social benefits	**17**	5,400,943	18,997,769
Non-financial Assets Acquisition	**18**	25,130,171	13,405,419
Financial Assets	**19**	-	7,681,250
Loan Repayments	**20**	-	-
Other payments	**21**	387,791	843,021
TOTAL PAYMENTS		**69,421,154**	**76,924,2**
Increase/(decrease) in Cash		**(15,314,546)**	**(23,747,819)**
Foreign Exchange Losses	**22**	**-**	-
Cash at beginning of the year	**23**	26,495,043	50,242,862
Cash at the end of the year	**24**	**11,180,497**	**26,495,043**



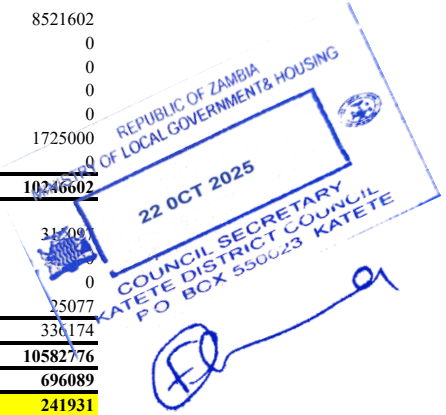
Statement of Comparison of Budget and Actual Amounts for the Bi-annual Year 2025 compared to the Financial Year ending 31st December 2024

	Original Budget Kwacha	Adjustments Kwacha	Final Budget Kwacha	Actual Amounts Kwacha	% Performance	Variance Kwacha	% Variance
RECEIPTS							
Local taxes	1,173,669	-	**1,173,669**	332,186	28%	(841,483)	**-72%**
Fees and Charges	2,163,061	-	**2,163,061**	487,068	23%	(1,675,993)	**-77%**
Licences	142,480	-	**142,480**	24,694	17%	(117,786)	**-83%**
Levies	657,355	-	**657,355**	497,085	76%	(160,270)	**-24%**
Permits	973,780	-	**973,780**	469,001	48%	(504,779)	**-52%**
Local Government Equalisation Fund	11,958,616	-	**11,958,616**	5,308,877	44%	(6,649,739)	**-56%**
Constituency Development Fund	72,116,301	-	**72,116,301**	21,177,451	29%	(50,938,850)	**-71%**
Other Grants	4,451,539	-	**4,451,539**	-	0%	(4,451,539)	**-100%**
Borrowings	-	-	**-**	-	#DIV/0!	-	**#DIV/0!**
Commercial Venture	120,000	-	**120,000**	61,639	51%	(58,361)	**-49%**
Sector Grants (Devolved Functions)	40,841,987	-	**40,841,987**	25,748,607			
Other Receipts	8,340,000	-	8,340,000	-	0%	(8,340,000)	**-100%**
TOTAL RECEIPTS	**142,938,788**	**-**	**142,938,788**	**54,106,608**	38%	**(73,738,800)**	**-52%**
PAYMENTS							

Personnel Emoluments	14,323,984	-	14,323,984	5,308,877	37%	9,015,108	63%
Use of goods and services	47,400,373	-	47,400,373	33,170,474	70%	14,229,899	30%
Financial Charges	-	-	-	22,900	#DIV/0!	(22,900)	#DIV/0!
Social benefits	18,104,580	-	18,104,580	5,400,943	30%	12,703,637	70%
Non-financial Assets Acquisition	54,920,980	-	54,920,980	25,130,171	46%	29,790,809	54%
Financial Assets	7,473,871	-	7,473,871	-	0%	7,473,871	100%
Loan Repayments	-	-	-	-	#DIV/0!	-	#DIV/0!
Other payments	715,000	-	715,000	387,791	54%	327,209	**46%**
TOTAL PAYMENTS	**142,938,788**	**-**	**142,938,788**	69,421,154	**49%**	**73,517,634**	**51%**
Increase/(Decrease in Cash	**(0)**	**-**	**(0)**	**(15,314,546)**		**(147,256,434)**	

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 31 st December 2024

		2025 KWACHA	2024 KWACHA
RECEIPTS			
Funding	7(a)	5308876.56	11278865
TOTAL RECEIPTS		**5308876.56**	**11278865**
PAYMENTS			
Operational Expenditure Payments:	7(b)		
Salaries and Wages		5308876.56	8521602
Terminal Benefits		0	0
Utility Bills		0	0
Service Provision		0	0
Goods and Services		0	0
Administrative Costs		0	1725000
Other Costs		0	0
Sub-Total		**5308876.56**	**10246602**
Capital Expenditure Payments:	7(c)		
Infrastructure Development		0	31[illegible]
Rehabilitation Works		0	0
Asset Acquisition		0	0
Other Costs		0	25077
Sub-Total		0	336174
TOTAL PAYMENTS		**5308876.56**	**10582776**
Increase/(decrease) in cash		**0**	**696089**
Cash at beginning of the year		**938020**	**241931**
Cash at the end of the year		**938020**	**938020**



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

		2025 KWACHA	2024 KWACHA
RECEIPTS			
Funding	8(a)	21,177,451	10,000,000
Other Sources	8(b)	-	491,702
TOTAL RECEIPTS		**21,177,451**	**10,491,702**
PAYMENTS			
Administration	8(c)	3,063,927	4,336,619
Community Projects	8(d)	25,130,171	10,317,630
Youth, Women and Community Empowerment	8(e)	-	16,324,843
Boarding School and Skills Develop	8(f)	5,400,943	10,354,176
TOTAL PAYMENTS		**33,595,041**	**41,333,268**
Increase/(decrease) in Cash		**(12,417,590)**	**(30,841,566)**

Cash at beginning of the year	17,837,835	48,679,401
Cash at the end of the year	**5,420,245**	**17,837,835**

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)	3,158,344	4,034,080
Other Receipts	12(b)	**22,590,264**	**11,182,372**
TOTAL RECEIPTS		**25,748,607**	**15,216,452**
PAYMENTS	12(c)		
Goods and Services		-	12,816,477
Non-financial Assets Acquisition		-	73,640
Infrastructure Development		-	26,225
Rehabilitation Works		-	-
TOTAL PAYMENTS		**-**	**12,916,342**
Increase/(decrease) in Cash		**25,748,607**	**2,300,110**
Foreign Exchange Losses			
Cash at beginning of the year		2300110	
Cash as at the end of the year		**28,048,717**	**2,300,110**

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	9(b)	-	-
Other Receipts		-	-
TOTAL RECEIPTS		-	-
PAYMENTS			
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
TOTAL PAYMENTS		-	-
Increase/(decrease) in Cash		-	-
Foreign Exchange Losses			
Cash at beginning of the year		-	-
Cash as at the end of the year		-	-

NOTES

Local Taxes **2**

Local Tax Type	2025	2024
	KWACHA	KWACHA
Residential Rates	102,128	271,208
Commercial Rates	217,591	678,778

Industrial Rates			-
Hospitality Rates			-
Mining Rates			-
Power Transmission Rates			-
Plant and Machinery			-
Personal Levy		12,466	27,928
TOTAL		332,186	977,914

Fees and Charges **3**

		2025 KWACHA	2024 KWACHA
Fees and Charges	**a**	480,310	2,121,883
Land Development Charges	**b**	6,758	57,300
Total		**487,068**	**2,179,183**

a

Fees and Charges Type	2025 KWACHA	2024 KWACHA
Consent Fees	-	50
Survey Fees	-	-
Building Inspection fees	-	9,925
Plan Scrutiny Fees	-	5,215
Rentals/Lease of Council's properties	96,634	227,056
Application Form Fees	33,525	293,433
Sketch Fees	-	-
Search Fees	777	2,656
Market Fees	20,506	133,475
Parking Fees	3,120	25,324
Bus Station Fees	35,612	86,121
Affidavit Fees	3,803	10,456
Grave Reservation	-	-
Refuse Disposal Fees	17,476	103,322
Notice of Marriage	3,870	6,925
Abbattoir/Meat Inspection Fees	13,477	41,149
Farm Produce Levy	209,537	474,396
Communication Mast Levy	-	-
Land Record	-	-
Billboard and Banner	21,471	80,458
Lease of Council Transport	-	167,837
Ilegal Vending Fees	-	-
Penalties	8,756	11,678
Site Rent	-	-
Change of ownership of plot	-	21,474
Other Fees and Charges/other income	11,746	420,933
TOTAL	**480,310**	**2,121,883**
If Other, Comment		

Land Development Charges **b**

Charges Type	2025	2024

	KWACHA	KWACHA
Service charges - Residential plots	-	-
Service charges - Industrial plots	-	-
Premium plots - Residential	-	-
Premium plots - Commercial	-	-
Lease charges	-	-
Laying of Cables (Power/Communication)	-	-
Land Application Charges	-	-
Land Conversion	-	38,500
Change of Ownership	-	-
Sub-division of plot	-	-
Land regularisation	-	-
Change of Land use	6,758	18,800
Land charges	-	-
TOTAL	**6,758**	**57,300**

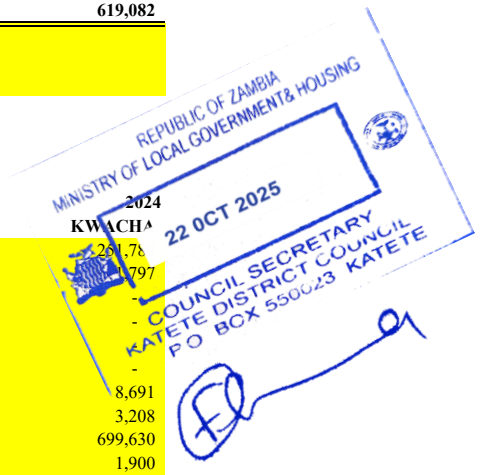
Licenses **4**

Licence Type	**2025** KWACHA	**2024** KWACHA
Manufacturers licence	-	-
Retail licence	-	-
Wholesale licence	-	-
Occupancy licence	**2,000**	-
Commercial travellers licence	-	-
Hawkers licence	-	-
Peddlers licence	-	-
Stall licence	-	-
Liquor licence	20,472	37,496
Firearm and ammunition licence	1,500	15,510
Petroleum licence	-	-
Restaurant licence	-	-
Dog licence	722	930
Other licences	-	98,024
TOTAL	**24,694**	**151,960**
If Other, Comment		

Levies **5**

Type of Levy	**2025** KWACHA	**2024** KWACHA
Livestock Levy	21,973	672
Bird Levy	-	400
Fish Levy	-	-
Pole Levy	-	-
Charcoal Levy	-	-
Sand Levy	-	-
Grave reservation Levy	-	-
Quarry Levy	1,300	360
Bicycle Levy	-	-
Timber Levy	-	-
Telecommunication Mast Levy	70,000	193,124
Cane Levy	-	-

Stone Levy	-	-
Coal Levy	-	-
Hide/Exotice Levy	-	-
Grain Levy	-	-
Trading (Wholesale) Business Levy	389,558	-
Trading (Retail) Business Levy	-	397,861
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	14,254	26,665
TOTAL	**497,085**	**619,082**
If Miscellaneous, Comment		



Permits 6

Type of Permit	**2025 KWACHA**	**2024 KWACHA**
Health Permit	129,991	261,78
Permit for opaque beer	3,500	1797
Herbalist permit	-	-
Transportation of Milk products	-	-
Transportation of Meat products	-	
Transport of opaque	3,645	-
Nursary, pre-school permits	2,755	8,691
Burial permits and grave sites	2,281	3,208
Fire certificate	323,021	699,630
Extension of Business hours permits	2,808	1,900
Social Gathering permit	1,000	2,900
Exploration permit	-	-
Primary, Secondary and Tertiary permits	-	-
Other Permits	-	85,429
TOTAL	**469,001**	**1,065,344**
If Other, Comment		

Local Government Equalisation Fund 7

		2025	**2024**
Funding	a	**KWACHA**	**KWACHA**

1st Funding	960,489	919,038
2nd Funding	922,518	953,665
3rd Funding	905,486	926,044
4th Funding	922,820	914,758
5th Funding	826,154	961,524
6th Funding	771,410	899,001
7th Funding	-	931,638
8th Funding	-	963,033
9th Funding	-	961,783
10th Funding	-	963,245
11th Funding	-	962,731
12th Funding	-	922,405
Other Funding	-	-
Total	**5,308,877**	**11,278,865**
If Other, Comment		

Operational Expenditure Payments	**b**	**2025 KWACHA**	**2024 KWACHA**
Salaries and Wages		-	-
Terminal Benefits		-	-
Utility bills		-	-
Service Provision		-	-
Goods and Services		-	-
Administrative Costs		-	-
Other Costs		-	-
Sub-Total		-	-
If Other, Comment			

Capital Expenditure Payments	**c**	**2025 KWACHA**	**2024 KWACHA**
Infrastructure Development		-	311,097
Rehabilitation Works		-	-
Asset Acquisition		-	-
Other Costs		-	25,077
Sub-Total		-	336,174
If Other, Comment			

Constituency Development Fund **8**

CDF Funding **a**

Constituency	**2025 KWACHA**	**2024 KWACHA**
Mkaika	3,205,128	5,000,000
Milanzi	17,972,323	5,000,000

	-	-
	-	-
	-	-
	-	-
	-	-
Total Funding	**21,177,451**	**10,000,000**

Other CDF Sources of Funding **b**

	2025	2024
Constituency	**KWACHA**	**KWACHA**
Mkaika	-	306,676
Milanzi	-	185,026
	-	-
	-	-
	-	-
	-	-
	-	-
Total Other sources	**-**	**491,702**

Administration **c**

	2025	2024
Constituency	**KWACHA**	**KWACHA**
Mkaika	1,785,624	2,003,519
Milanzi	1,278,303	2,333,100
	-	-
	-	-
	-	-
	-	-
	-	-
Total Administrative costs	**3,063,927**	**4,336,619**

Community Projects **d**

	2025	2024
Constituency	**KWACHA**	**KWACHA**
Mkaika	13,315,596	6,098,346
Milanzi	11,814,575	4,219,284
	-	-
	-	-
	-	-
	-	-
	-	-
Total Community Projects	**25,130,171**	**10,317,630**

Youth, Women & Community Empowerment **e**

Constituency	2025 KWACHA	2024 KWACHA
Mkaika	-	5,191,473
Milanzi	-	3,452,120
	-	-
	-	-
	-	-
	-	-
	-	-
Total Youth, Women & Community Empowerment	**-**	**8,643,593**

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

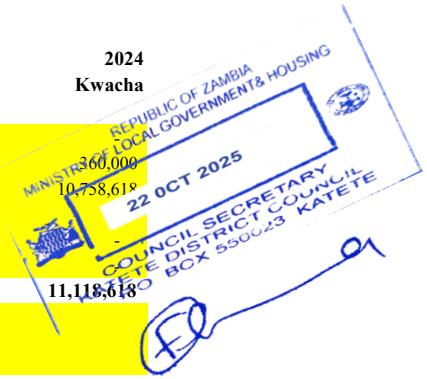
	2025 KWACHA	2024 KWACHA
Value of Loans	-	7,681,250

Boarding School & Skills Development **f**

Constituency	2025 KWACHA	2024 KWACHA
Mkaika	2,082,643	5,507,502
Milanzi	3,318,300	4,846,674
	-	-
	-	-
	-	-
	-	-
	-	-
Total Boarding School & Skills Development	**5,400,943**	**10,354,176**

Other Grants **9 (a)**

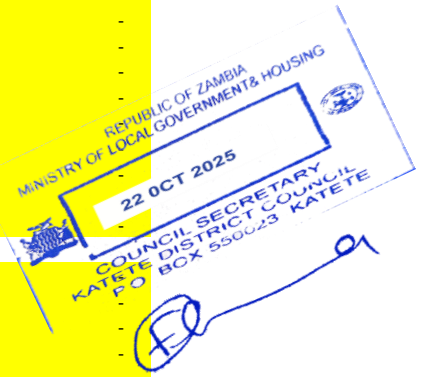
	2025 Kwacha	2024 Kwacha
RECEIPTS		
Cash for work	-	-
Grants in Lieu of Rates	-	360,000
Grants from Cooperating Partners	-	10,758,618
Roads Grants	-	-
Health Grants	-	-
Abbattoir/Meat inspection/Other	-	-
TOTAL RECEIPTS	**-**	**11,118,618**
If Other, Comment		



PAYMENTS

Cash for work		
Cash for work - Beneficiaries	-	-
Roads rail air fares	-	-
Fuel oil and lubricants	-	-
Internet Charges	-	-

Stationery	-	-
Allowances	-	-
Hiring Charges	-	-
Hand tools and equipment	-	-
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)	-	-
Roads rail air fares	-	-
Internet Charges	-	-
Stationery	-	-
Motor vehicle repairs	-	-
Allowances	-	-
Hiring Charges	-	-
Bank Charges	-	-
Abbattoir/Meat inspection/Other		
Drugs, Vaccines (Veterinary)	-	-
Internet Charges	-	-



Fuel oil and lubricants	-	-
Veterinary material	-	-
Stationery	-	-
Motor vehicle repairs	-	-
Bank Charges	-	-
Roads rail air fares	-	-
Allowances	-	-
TOTAL PAYMENTS	-	-
Increase/(decrease) in Cash	-	**11,118,618**
Cash at beginning of the year	**11,118,618**	
Cash at the end of the year	**11,118,618**	**11,118,618**

ZDSP	**9(b)**	**2025**	**2024**
		KWACHA	**KWACHA**
RECEIPTS			
Funding		-	-
Other Receipts		-	-
TOTAL RECEIPTS		-	-
PAYMENTS			
Non-financial Assets Acquisition			
Equipment		-	-
Plant & Machinery		-	-
Specialised Motor Vehicles		-	-
Infrastructure Development			
Const. of Feeder Roads		-	-
Const. of Market Shelters		-	-
Const. of Bus Stations		-	-
Const. of Boreholes		-	-
Const. of Ablution Blocks		-	-
Const. of Community Halls		-	-
Const. of Street Lights		-	-
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 Ablution Blocks		-	-
Rehab. of Community Halls		-	-
Rehab. of Street Lights		-	-
Rehab. of Water Schemes		-	-
Rehab. of Radio Station		-	-
Rehab. of Storage Shades		-	-
TOTAL PAYMENTS		-	-

Increase/(decrease) in Cash	-	-
Foreign Exchange Losses	-	-
Cash at beginning of the year	-	-
Cash as at the end of the year	-	-

Borrowings 10

Details	2025 KWACHA	2024 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 11

	2025	2024
Receipts	KWACHA	KWACHA
Restaurant Sales Receipts	152,688	309,446
Lodging receipts	402,888	771,316
Food and beverages sales receipts	42,600	91,127
Others	-	-
TOTAL	**598,176**	**1,171,889**
Payments		
Restaurant purchaes	98,562	168,313
Beer and beverages	388,700	731,619
wages	19,824	49,266
Others	29,451	145,342
TOTAL	**536,537**	**1,094,540**
Surplus/deficit	**61,639**	**77,349**

Sector Grants (Devolved Functions) 12

Receipts	2025 KWACHA	2024 KWACHA
Primary care services	1,475,357	2,360,572
Pontoons, Ferries, Jetties and Piers	-	-
Community sport	140,296	129,310
Cultural matters	135,139	8,017
District Archives	8,017	6,414
Veterinary Services	202,207	126,199
Vehicle Licensing	1,000,000	1,403,568
Harbours	-	-
District livestock service	-	-
District Fisheries services	-	-
District agriculture services	197,328	-
District community development services	-	-
District social welfare services	-	-

Other Receipts	22,590,264	11,182,372
TOTAL	25,748,607	15,216,452
If Other, Comment		

Payments	**2025 KWACHA**	**2024 KWACHA**
Primary care services		
Goods and Services	-	-
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	-	-
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	-	-
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	-	-
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	-	-

Other Receipts	**13**	**2025**	**2024**
Description		**KWACHA**	**KWACHA**
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
Total Other Receipts		-	-

Personal Emoluments **14**

Grade	**2025**	**2024**
	KWACHA	**KWACHA**
Salaries Division 1	-	-
Salaries Division 2	-	-
Salaries Division 3	-	-
Wages- Division 4	-	-
Councillors allowances	-	-
Other wages	-	-
Terminal benefits	-	-
Personnel emoluments	-	-
Other allowances	-	-
TOTAL	-	-
If Other, Comment		

Use of Goods and Services **15**

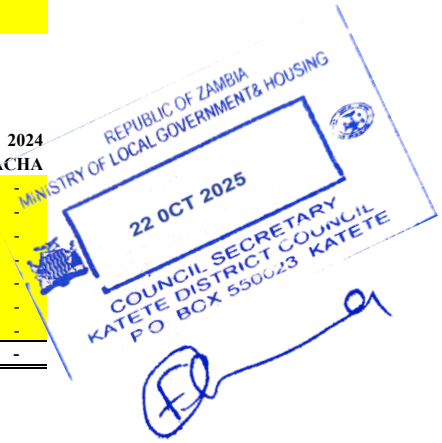
Expenditure Type	2025 KWACHA	2024 KWACHA
Office Running Costs	91,608	-
Building, Repair and Maintenance Costs	53,132	-
Plant, Machinery and Vehicle Running and Maintenance Cost	250,741	533,257
Other Administrative operating costs	949,006	-
Requisites	9,050	52,573
Services	28,454,719	7,982,205
Travel expenses	-	-
Training	-	-
Medical costs	-	-
Other costs	298,291	29,096
TOTAL	**30,106,547**	**8,597,131**
If Other, Comment		

Financial Charges **16**

	2025 KWACHA	2025 KWACHA
Interest on Internal Debt	-	-
Interest on External Debt	-	-
Other Interest	22,900	-
TOTAL	**22,900**	**-**
If Other, Comment		

Social Benefits **17**

Social Benefits	2025 KWACHA	2024 KWACHA
Mkaika	-	-
Milanzi	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total Social Benefits	-	-



Non-financial Assets Acquisition **18**

	2025 KWACHA	2024 KWACHA
Purchase of motor vehicles	-	-
Equipment	-	-
Furniture	-	-
Plant & Machinery	-	2,520,249

Building	-	-
Specialised Motor Vehicles	-	-
other assets	-	156,578
TOTAL	**-**	**2,676,827**
If Other, Comment		

Financial Asset **19**

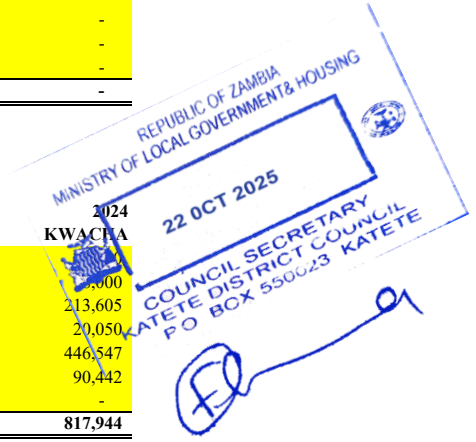
	2025 KWACHA	2024 KWACHA
Purchase of Long term investments	-	-
Collections from debtors	-	-
CDF Empowerments Loans	-	7,681,250
VAT refunds	-	-
Other financial asset acquisition	-	-
TOTAL	**-**	**7,681,250**
If Other, Comment		

Loan Repayments **20**

	2025 KWACHA	2024 KWACHA
Loans		-
	-	-
	-	-
	-	-
	-	-
TOTAL	**-**	**-**

Other Payments **21**

	2025 KWACHA	2024 KWACHA
LGAZ	32,250	[illegible]
Lega; Fees	-	[illegible],000
Staff Creditors	89,500	213,605
Other Creditors	-	20,050
Staff Development	183,473	446,547
Travel Expensess	82,568	90,442
Remmittance to ECZ	-	-
Total Other Payments	**387,791**	**817,944**



Foreign Exchange Losses **22**

Account Name	2025 KWACHA	2024 KWACHA

		-	-
		-	-
		-	-
		-	-
Total Foreign Exchange Gains/Losses		**-**	**-**

Cash Balances **23**

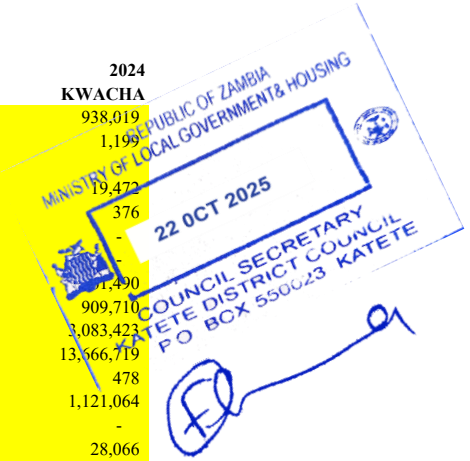
		2024 KWACHA	2025 KWACHA
Cash on hand	**a**	-	-
Demand Deposits	**b**	11,180,497	26,495,043
Cash equivalents	**c**	-	-
TOTAL		**11,180,497**	**26,495,043**
		(0)	-

Cash on hand **a**

	2025 KWACHA	2024 KWACHA
Cash collections undeposited	-	-
Petty Cash	-	-
TOTAL	**-**	**-**

Demand Deposits – Bank Balances **b**

Account Name	Account No	2025 KWACHA	2024 KWACHA
District Fund A/C -0160100902006		778,022	938,019
Salaries A/C -0160100901005		9,207	1,199
Capital projects-Investrust -0700291885026		2,672,338	-
Mphangwe A/C-0159259300153		19,472	19,472
Market A/C-0160100908015		15,565	376
Milanzi A/C-Investrust -030710108755029		-	-
Mkaika CDF-Investrust--030710108755039		-	-
Mkaika CDF Revolving -016611012017		317,922	1,491,490
Milanzi A/C- Revolving Zanaco-5837781300170		887,227	909,710
Mkaika CDF ZICB-1010107828008		250,516	3,083,423
Milanzi A/C ZICB-1010148379511		163,577	13,666,719
Fire Section A/C-0165900509013		2,306	478
Land Development -0160478553012		4,257	1,121,064
ECZ A/C-0160432222012		-	-
Dwashe -0160100779003		55,095	28,066
Rural Water A/C -0161100909005		107	157,175
NRWSSP A/C-0160005919018		2,295	2,297
Sector A/C-0166158251015		1,305,774	2,300,110
Indo Salaries A/C-0159261300373		1,256,751	1,391,012
Milanzi CDF Main A/C-0166163829027		767,728	785
Mkaika CDF Main A/C-0122020000111		2,672,338	15,708
Capital projects-A/C-0122020000109		-	2,697,940
		-	-
		-	-
		-	-



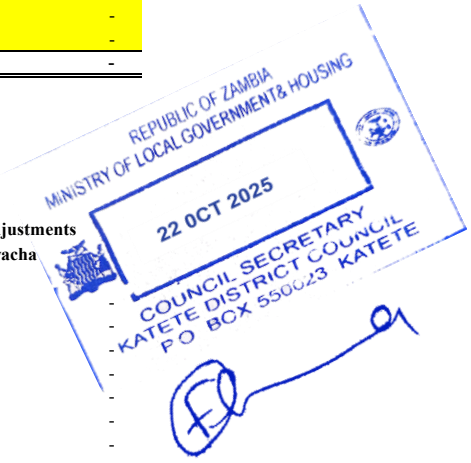
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
TOTAL	**11,180,497**	**26,495,043**

Cash Equivalents **c**

Description	**2025 KWACHA**	**2024 KWACHA**
	-	-
	-	-
	-	-
	-	-
	-	-
TOTAL	**-**	**-**

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	-	-	-

DEBT and ARREARS

Narration	OUTSTANDING AMOUNTS 1-Jan-2025 ZMW	OUTSTANDING AMOUNTS 30-Jun-2025 ZMW
PE'S	1,340,657.54	7,002,614.56
ZAMTEL	-	-
ZESCO	-	-
WATER	-	-
LEGAL COSTS	-	-
NAPSA ARREARS	7,264,077.31	7,694,027.65
NAPSA ARREARS - PENALTIES	-	-
LASF ARREARS	894,913.97	804,913.97
LASF ARREARS - PENALTIES	-	-
OTHER PENSION ARREARS	-	-
OTHER PENSIONS ARREARS - PENALTIES	-	-
ZRA PAYE	6,775,216.28	8,184,626.42
ZRA - PENALTIES	-	-
GOODS & SERVICES	6,015,083.80	6,497,727.64
CAPITAL	-	-
Total	22,289,948.90	30,183,910.24

Signed on behalf of the Council Katete Town Council by:

Name: Dr. Fanuel Chama

Signature: ……

Position: Council Chairperson

Name: Ms. Kate Leo Mukonde

Signature: ……

Position: Council Secretary

Name: Kalumba Laban

Signature: ……

Position: Director Finance

REPUBLIC OF ZAMBIA
MINISTRY OF LOCAL GOVERNMENT & HOUSING
30 JUN 2025
COUNCIL SECRETARY
KATETE DISTRICT COUNCIL
P O BOX 550023 KATETE