

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	5,912,779	13,118,199
Fees and Charges	3	499,776	1,952,458
Licences	4	288,704	246,997
Levies	5	208,452	387,275
Permits	6	87,933	41,538
Local Government Equalisation Fund	7	3,864,839	9,639,069
Constituency Development Fund	8	15,249,897	9,997,679
Other Grants	9	9,315,421	14,487,236
Borrowings	10	-	-
Commercial Venture	11	-	-
Sector Grants (Devolved Function)	12	633,830	14,486,736
Other Receipts	13	-	-
TOTAL RECEIPTS		36,061,630	64,357,186
PAYMENTS			
Personnel Emoluments	14	5,533,100	13,941,370
Use of goods and services	15	6,452,745	16,783,537
Financial Charges	16	-	-
Social benefits	17	13,378,122	14,369,074
Non-financial Assets Acquisition	18	17,321,061	31,843,840
Financial Assets	19	-	-
Loan Repayments	20	-	-
Other payments	21	-	2,484,042
TOTAL PAYMENTS		42,685,028	79,421,863
		(6,623,398)	(15,064,677)
Increase/(decrease) in Cash	22	-	-
Foreign Exchange Losses	23	24,125,390	39,190,067
Cash at beginning of the year	24	17,501,992	24,125,390
Cash at the end of the year			



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	13,999,348	-	13,999,348	5,912,779	42%	(8,086,569)	-58%
Fees and Charges	3,139,397	-	3,139,397	499,776	16%	(2,639,621)	-84%
Licences	207,800	-	207,800	288,704	139%	80,904	39%
Levies	439,263	-	439,263	208,452	47%	(230,811)	-53%

Permits	57,000	-	57,000	87,933	154%	30,933	54%
Local Government Equalisation Fund	9,963,954	-	9,963,954	3,864,839	39%	(6,099,115)	-61%
Constituency Development Fund	36,058,151	-	36,058,151	15,249,897	42%	(20,808,254)	-58%
Other Grants	22,536,992	-	22,536,992	9,315,421	41%	(13,221,571)	-59%
Borrowings	-	-	-	-	#DIV/0!	-	#DIV/0!
Commercial Venture	180,000	-	180,000	-	0%	(180,000)	-100%
Sector Grants (Devolved Functions)	8,340,000	-	8,340,000	633,830			
Other Receipts	200,000	-	200,000	-	0%	(200,000)	-100%
TOTAL RECEIPTS	95,121,905	-	95,121,905	36,061,630	38%	(51,354,105)	-54%
PAYMENTS							
Personnel Emoluments	14,494,555	-	14,494,555	5,533,100	38%	8,961,455	62%
Use of goods and services	33,878,652	-	33,878,652	6,452,745	19%	27,425,907	81%
Financial Charges	-	-	-	-	#DIV/0!	-	#DIV/0!
Social benefits	8,719,484	-	8,719,484	13,378,122	153%	(4,658,638)	-53%
Non-financial Assets Acquisition	33,757,975	-	33,757,975	17,321,061	51%	16,436,914	49%
Financial Assets	3,736,922	-	3,736,922	-	0%	3,736,922	100%
Loan Repayments	-	-	-	-	#DIV/0!	-	#DIV/0!
Other payments	534,317	-	534,317	-	0%	534,317	100%
TOTAL PAYMENTS	95,121,905	-	95,121,905	42,685,028	45%	52,436,877	55%
Increase/(Decrease in Cash	0	-	0	(6,623,398)		(103,790,981)	

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) <u>3864839.13</u>	<u>9639068.5</u>
TOTAL RECEIPTS	<u>3864839.13</u>	<u>9639068.5</u>
PAYMENTS		
Operational Expenditure Payments:	7(b) <u>3864839</u>	<u>9639069</u>
Salaries and Wages	0	0
Terminal Benefits	0	0
Utility Bills	0	0
Service Provision	0	0
Goods and Services	0	0
Administrative Costs	0	0
Other Costs	<u>3864839</u>	<u>9639069</u>
Sub-Total	7(c) <u>0</u>	<u>0</u>
Capital Expenditure Payments:		
Infrastructure Development	0	0
Rehabilitation Works	0	0
Asset Acquisition	0	0
Other Costs	<u>0</u>	<u>0</u>
Sub-Total	<u>3864839</u>	<u>9639069</u>
TOTAL PAYMENTS		



Increase/(decrease) in cash	0.13	-0.5
Cash at beginning of the year	-0.5	0
Cash at the end of the year	-0.37	-0.5

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)	14,254,131	9,000,000
Other Sources	8(b)	995,766	997,679
TOTAL RECEIPTS		15,249,897	9,997,679
PAYMENTS			
Administration	8(c)	995,766	1,898,243
Community Projects	8(d)	8,979,210	11,253,202
Youth, Women and Community Empowerment	8(e)	2,164,121	3,086,420
Boarding School and Skills Develop	8(f)	5,499,920	4,098,117
TOTAL PAYMENTS		17,639,017	20,335,982
Increase/(decrease) in Cash		(2,389,120)	(10,338,303)
Cash at beginning of the year		19,615,836	29,954,139
Cash at the end of the year		17,226,716	19,615,836

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)	633,830	2,039,379
Other Receipts	12(b)	-	12,447,357
TOTAL RECEIPTS		633,830	14,486,736
PAYMENTS			
Goods and Services	12(c)	-	-
Non-financial Assets Acquisition		-	-
Infrastructure Development		-	-
Rehabilitation Works		-	-
TOTAL PAYMENTS		-	-
Increase/(decrease) in Cash		633,830	14,486,736
Foreign Exchange Losses		-	-
Cash at beginning of the year		23418779.22	8932043.67
Cash as at the end of the year		24,052,609	23,418,779



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		2,694,737	-
Cash at beginning of the year		-	-
Cash as at the end of the year		2,694,737	-

NOTES

Local Taxes

2

Local Tax Type	2025	2024
	KWACHA	KWACHA
Residential Rates	38,409	39,703
Commercial Rates	5,809,130	13,039,722
Industrial Rates	-	-
Hospitality Rates	-	38,774
Mining Rates	-	-
Power Transmission Rates	-	-
Plant and Machinery	65,240	-
Personal Levy	5,912,779	13,118,199
TOTAL		

Fees and Charges

3

Fees and Charges
Land Development Charges

a

b

2025
KWACHA
499,026
750

2024
KWACHA
967,258
985,200



Total

499,776

1,952,458

Fees and Charges Type

a

2025
KWACHA

2024
KWACHA

Consent Fees	-	-
Survey Fees	300	11,440
Building Inspection fees	-	4,875
Plan Scrutiny Fees	-	9,450
Rentals/Lease of Council's properties	27,800	107,972
Application Form Fees	24,830	11,220
Sketch Fees	-	2,250
Search Fees	-	50
Market Fees	15,180	8,378
Parking Fees	765	750
Bus Station Fees	-	-
Affidavit Fees	-	540
Grave Reservation	-	-
Refuse Disposal Fees	-	-
Notice of Marriage	-	200
Abattoir/Meat Inspection Fees	146,516	330,057
Farm Produce Levy	183,146	411,316
Communication Mast Levy	85,000	-
Land Record	-	-
Billboard and Banner	10,508	23,571
Lease of Council Transport	-	25,700
Illegal Vending Fees	-	-
Penalties	3,000	10,200
Site Rent	-	-
Change of ownership of plot	-	-
Other Fees and Charges/other income	1,980	9,289
TOTAL	499,026	967,258
If Other, Comment		



Land Development Charges
Charges Type

b

2025
KWACHA

2024
KWACHA

Service charges - Residential plots	-	957,700
Service charges - Industrial plots	-	-
Premium plots - Residential	-	-
Premium plots - Commercial	-	27,500

Lease charges	-	-
Laying of Cables (Power/Communication)	-	-
Land Application Charges	750	-
Land Conversion	-	-
Change of Ownership	-	-
Sub-division of plot	-	-
Land regularisation	-	-
Change of Land use	-	-
Land charges	-	-
TOTAL	750	985,200

Licenses Licence Type	4		2024 KWACHA
	2025 KWACHA		
Manufacturers licence	1,000	-	-
Retail licence	8,459	-	-
Wholesale licence	-	-	-
Occupancy licence	-	-	3,628
Commercial travellers licence	-	-	-
Hawkers licence	-	-	-
Peddlers licence	-	-	-
Stall licence	-	-	-
Liquor licence	73,753	-	11,195
Firearm and ammunition licence	23,860	-	30,060
Petroleum licence	98,400	-	66,200
Restaurant licence	-	-	-
Dog licence	500	-	-
Other licences	82,732	-	135,914
TOTAL	288,704		246,997
If Other, Comment			



Levies Type of Levy	5		2024 KWACHA
	2025 KWACHA		
Livestock Levy	65,681	-	42,384
Bird Levy	5,097	-	14,759
Fish Levy	610	-	1,760
Pole Levy	-	-	-
Charcoal Levy	26,355	-	52,474
Sand Levy	30,470	-	25,334
Grave reservation Levy	-	-	-

Quarry Levy		65,000
Bicycle Levy		
Timber Levy		
Telecommunication Mast Levy		
Cane Levy		
Stone Levy		
Coal Levy		
Hide/Exotice Levy		
Grain Levy		
Trading (Wholesale) Business Levy		
Trading (Retail) Business Levy		4,580
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	80,238	180,984
TOTAL	208,452	387,275
If Miscellaneous, Comment		



Permits Type of Permit	6	
	2025 KWACHA	2024 KWACHA
Health Permit	49,633	20,000
Permit for opaque beer	-	200
Herbalist permit	-	-
Transportation of Milk products	-	-
Transportation of Meat products	-	-
Transport of opaque	3,000	-
Nursary, pre-school permits	1,100	215
Burial permits and grave sites		

Fire certificate	34,200	20,603
Extension of Business hours permits	-	520
Social Gathering permit	-	-
Exploration permit	-	-
Primary, Secondary and Tertiary permits	-	-
Other Permits	-	-
TOTAL	87,933	41,538
If Other, Comment		

Local Government Equalisation Fund

7

Funding
 1st Funding
 2nd Funding
 3rd Funding
 4th Funding
 5th Funding
 6th Funding
 7th Funding
 8th Funding
 9th Funding
 10th Funding
 11th Funding
 12th Funding
 Other Funding
Total
 If Other, Comment



a

	2025	2024
	KWACHA	KWACHA
	804,566	807,140
	806,785	804,413
	750,503	806,268
	795,966	804,404
	707,019	803,152
	-	802,808
	-	804,608
	-	801,856
	-	800,916
	-	797,282
	-	797,232
	-	808,991
	-	-
Total	3,864,839	9,639,069

Operational Expenditure Payments

b

Salaries and Wages
 Terminal Benefits
 Utility bills
 Service Provision
 Goods and Services
 Administrative Costs
 Other Costs
Sub-Total
 If Other, Comment

	2025	2024
	KWACHA	KWACHA
	3,864,839	9,639,069
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	3,864,839	9,639,069

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



Constituency Development Fund

CDF Funding

	2025 KWACHA	2024 KWACHA
Constituency CDF Funding	4,000,000	5,000,000
CDF Funding	3,205,128	4,000,000
CDF Funding	7,049,003	-
	-	-
	-	-
	-	-
Total Funding	14,254,131	9,000,000

Other CDF Sources of Funding

	2025 KWACHA	2024 KWACHA
Constituency Bounced and interest	995,766	997,679
	-	-
	-	-
	-	-
	-	-
Total Other sources	995,766	997,679

Administration

c

	2025 KWACHA	2024 KWACHA
Constituency Administrative Cost	995,766	1,898,243
	-	-
	-	-
	-	-
	-	-
	-	-
Total Administrative costs	995,766	1,898,243



Community Projects

	2025 KWACHA	2024 KWACHA
Constituency Community Projects	8,979,210	11,253,202
	-	-
	-	-
	-	-
	-	-
	-	-
Total Community Projects	8,979,210	11,253,202

Youth, Women & Community Empowerment

e

	2025 KWACHA	2024 KWACHA
Constituency GRANTS	2,164,121	3,086,420
	-	-
	-	-
	-	-
	-	-
	-	-

Total Youth, Women & Community Empowerment

2,164,121

3,086,420

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

Value of Loans

2025
KWACHA

2024
KWACHA

Boarding School & Skills Development

f

2025

2024

Constituency

KWACHA

KWACHA

Skills and Secondary Bursaries

5,499,920

4,098,117

Total Boarding School & Skills Development

5,499,920

4,098,117

Other Grants

9 (a)

2025
Kwacha

2024
Kwacha

RECEIPTS

Cash for work

8,716,931

14,487,236

Grants in Lieu of Rates

-

Grants from Cooperating Partners

-

Roads Grants

598,489

Health Grants

-

Abattoir/Meat inspection/Other

9,315,421

14,487,236

TOTAL RECEIPTS

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

CHIKANKATA TOWN
COUNCIL
04 NOV 2025
DIRECTOR FINANCE
P. O. BOX 360194, CHIKANKATA

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

CHIKANKATA TOWN COUNCIL
04 NOV 2025
DIRECTOR FINANCE
PO BOX 360194, CHIKANKATA

Other Receipts Description	13	2025		2024	
		KWACHA		KWACHA	
Total Other Receipts					

Personal Emoluments Grade	14	2025		2024	
		KWACHA		KWACHA	
Salaries Division 1			1,668,261		4,302,301
Salaries Division 2					
Salaries Division 3					
Wages- Division 4					
Councillors allowances					
Other wages					
Terminal benefits					
Personnel emoluments					
Other allowances					
TOTAL			1,668,261		4,302,301
If Other, Comment					

Use of Goods and Services

15

Expenditure Type

	2025	2024
	KWACHA	KWACHA
Office Running Costs	522,872	894,888
Building, Repair and Maintenance Costs	153,950	308,640
Plant, Machinery and Vehicle Running and Maintenance Cost	1,339,982	3,220,078
Other Administrative operating costs	433,466	904,676
Requisites	166,357	792,320
Services	662,846	4,192,092
Travel expenses	2,052,584	4,320,737
Training	-	251,863
Medical costs	-	-
Other costs	124,922	-
TOTAL	5,456,979	14,885,294
If Other, Comment		

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
Social Benefits	5,714,081	4,098,117
social Benefits	-	3,086,420
social Benefits	-	-
	-	-
	-	-

Total Social Benefits

5,714,081

7,184,537

Non-financial Assets Acquisition

18

	2025 KWACHA	2024 KWACHA
Purchase of motor vehicles		
Equipment	584,976	833,304
Furniture	4,095,333	
Plant & Machinery	1,163,903	1,969
Building	1,717,167	18,526,767
Specialised Motor Vehicles		
other assets	780,472	1,228,598
TOTAL	<u><u>8,341,851</u></u>	<u><u>20,590,638</u></u>
If Other, Comment		

Financial Asset

19

	2025 KWACHA	2024 KWACHA
Purchase of Long term investments	-	-
Collections from debtors	-	-
CDF Empowerments Loans	-	-
VAT refunds	-	-
Other financial asset acquisition	-	-
TOTAL	<u><u>-</u></u>	<u><u>-</u></u>
If Other, Comment		

Loan Repayments

20

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



TOTAL

1,969

Demand Deposits – Bank Balances

b

Account Name	Account No	2025 KWACHA	2024 KWACHA
District Fund ZANACO A/c		75,117	808,456
Salaries INDO A/c		30,331	68,405
Salaries ZANACO A/C		25,966	375,385
CDF ZANACO A/C		6,116,448	6,519,435
CDF Revolving INDO A/c		171,255	1,790,820
Capital ZANACO A/C		1,326	980,246
Development Fund INDO A/C		5,174	5,294
Capital INDO A/C		1,494,639	3,850,005
Revenue INDO A/C		5,028,617	21,490
Sector A/C		3,777,340	8,932,044
Loan A/C		97,409	97,409
Rural Water & Sanitation		676,401	676,401



TOTAL		17,500,023	24,125,390
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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			

