

FINANCE

Your Ref:

Our Ref: LCC/FINANCE GENERAL



LILONGWE CITY COUNCIL

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Lilongwe 3

MALAWI

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14th June, 2021

The Executive Secretary
National Local Government Finance Committee (NLGFC)
P.O. Box 31162
Lilongwe 3.

Dear Sir,

RE: SUBMISSION OF MAY 2021 FINANCIAL REPORT

Find the attached Financial Report for May 2021.

Yours Faithfully,

A handwritten signature in black ink, appearing to read 'John L. Chome'.

John L. Chome

CHIEF EXECUTIVE OFFICER



Received
Tyson Bisiwabi
14/06/2021



**Lilongwe City
Council**

May 2021 Financial Report



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Chief Executive Statement

Introduction

Lilongwe City Council (LCC) has a Revised budget of MWK 5.1 billion for 2020-2021 financial year of which MWK 4.3 billion is financed under Locally Generated Revenues and MWK 729,698,699 under Government Transfers.

Performance for the month

Total revenues realized in the month of May 2021 amounted to MWK 438,790,021 million. Actual cash collected and received amounted to MWK 441,168,570 all of which is from Locally Generated Revenues as there were no funds from Central Government Transfers.

Total expenditures in the month of May 2021 amounted to MWK 339,337,541 million with MWK 174,689,313 million spent on personnel emoluments. Apart from the expenses on personnel emoluments, MWK 164,648,228 of the funds have been used on other recurrent expenses with MWK 10 million spent on Infrastructure Development Fund, MWK 11 million on Constituency Development Fund, MWK 11 million on construction of institutional building, MWK 40 million was spent to servicing of long term debts, MWK 19 million was on grants to schools in the education sector, MWK 7 million for routine maintenance of assets, and MWK 16 million on motor vehicle maintenance among other recurrent expenses.

Outlook for June 2021

LCC is continuing with the provision of basic services under all its programs. Implementation of revenue collection strategies will continue with strict observance of covid-19 preventive measures. LCC shall continue to carry out inspections of construction sites as well as inspections for planning purposes and also work on addressing minibus parking challenges along the Likuni Road close to Golf Club.

John Chome

Chief Executive Officer



Notes to May2021 Financial Report

1.0 Government Transfers

Total government transfers were budgeted at MWK769 million. Funding performance against the budget is as presented below:

1.1 General Resource Fund (GRF)

Cumulatively MWK101million has been received representing 83.33% budget performance. Part of GRF is used for fuel for refuse collection, maintenance of motor vehicles and HIV Aids intervention at work place.

1.2 Development funds (Water Structures)

Development funds are funds for provision of water resources in the four constituencies of the city

The budget provision for 2020-2021 Financial year is MWK48 million. LCC has received MWK48 million to date representing 100% budget funding performance. In July 2020, a total of MWK12,366,007 was brought forward from the 2019-20 as unused funds. Lilongwe City West and Lilongwe City South West Constituencies have not yet started spending their funds

Below is the summary report

Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Borehole drilling	Katantha 2 - Lilongwe City West Constituency	2,985,895.00	2,985,895.00	Completed	delay due to dry hole



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. complete, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
	(LCW)				
Borehole drilling	Landscape Sector- State House Ward- LCSE	2,985,895.00	2,985,895.00	Completed	delay due to dry hole and change of location
Borehole drilling	Zione Sector - State House Ward- LCSE	2,985,895.00	2,985,895.00	Completed	delay due to dry hole
Borehole drilling	Kamuloni Sitande - Tsabango 2- LCSE	2,985,895.00	2,985,895.00	Completed	collapse of borehole walls
Borehole Maintenance	Maintenance of two boreholes-new statehouse- LCSE	1,145,195.00	1,145,195.00	Completed	No challenges
		13,088,775.00	13,088,775.00		

1.3 Sector Funds

Sector funds are government transfers for programs under devolved sectors of: Education, Sports, Youth, Environment, Gender and Community development. Total sector funds budget for the year is MWK268 million and 86.5 % of the budget has been received.



1.3.1 Education urban sector

The sector has been funded MW217 million to date out of the annual budget of MWK 251 million representing 86.67% budget funding performance. At the beginning of the year, Education Sector had MWK23 million unused funds brought down from 2019-20 financial year. The sector has not received any funding in the month of May 2021

1.3.2 Sports sector

Sports sector has received MWK5 million to date against an annual budget of MWK6.5 million representing 83.33% budget funding performance. Sports sector had MWK1.9 million unused funds at the beginning of the current financial year. The sector did not receive funding for May 2021

1.3.3 Youth sector

The sector has not received any funding in the month of May 2021, and a total of MWK 5.6 million has been received to date against an annual budget of MWK6.8 million representing 83.33% budget performance. In July 2020, Youth Sector had MWK2.3 million unused funds carried forward from the 2019-2020 financial year.

1.3.4 Environment sector

The sector has not been funded for May 2021 and has MWK 2.6 million cumulative funding to date out of MWK3.1 million annual budget. The funding performance is at 83.33% of the budget. In July 2020, the Environment Sector had an opening bank balance of unused funds amounting to MWK2.7 million.

1.3.5 Gender Sector

The sector has been funded MWK155 thousand to date. The sector funding was budgeted at MWK 186 million for the 2020-2021 financial year

1.3.6 Community Development

Community development sector has an annual budget of MWK 186 thousand. The sector has been fully funded to date.



1.4 Constituency Development Fund (CDF)

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. LCC has an annual budget of MWK160 million which has been fully funded to date representing 100% budget funding performance.

Lilongwe City South East Constituency: Out of MWK40 million total project payments, MWK24 million was paid from the current year funding while MWK16 million was paid from the Opening fund balances. Administrative costs amounting to MWK1.3 million were paid from the current year funding bringing total Payments to MWK41 million.

Lilongwe City Centre Constituency: Out of MWK30 million, total project payments amounting to MWK20 million was paid from the current year funding while MWK9 million was paid from previous years closing balances. Administrative costs amounting to MWK789,605.00 were paid from the current year receipts making MWK36,587,595.78 total Payments.

Lilongwe City South West Constituency: Out of MWK26 million total project payments, MWK20 million was paid from the current year receipts while MWK6 million was paid from the Opening fund balances. Administrative costs amounting to MWK918,345.00 have so far been paid from the current year receipts bringing total expenditure to MWK27 million.

Lilongwe City South West Constituency: MWK11 million total project payments and administrative costs amounting to MWK346,860.00 has been paid from the current year receipts bringing the total expenditure to MWK11 million.

Details of receipts and expenditures for the period are presented in the table below.

Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Construction of Irish Bridge	CHIMOKA, DUBAI MVAMA STREAM - Lilongwe City	20,558,031.96	16,783,918.28	completed	delays from contractor due to



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
	Centre Constituency				absence from site
Road Grading	Lilongwe City Centre Constituency	250,000.00	250,000.00	completed	no challenges
construction of irish bridge	Nankhaka-Area 25 Lilongwe City Centre Constituency	46,565,050.00	20,028,745.00	not completed (40%)	delays from skilled workmanship for river training
INSTALLATION OF CULVERT RINGS (600MM)	Shire Zone - Lilongwe City Centre Constituency	3,902,750.00	3,902,750.00	not completed (95%)	no challenges
purchase and Installation of Ring Culvert	Mgona Chatata ward	1,160,000.00	1,160,000.00	not completed (60%)	delays from payment delay
Installation of Ring Culverts for community develop	Maria Ward - Lilongwe City Centre Constituency- Area 49	5,548,312.50	5,548,312.50	not completed (95%)	no challenges
Construction of Box Culvert	Chakhoma Area 36- Lilongwe City	11,916,554.00	11,916,554.00	completed	delays from poor workmanship



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
	West Constituency				from contractor
Roads Grading	Lilongwe City South East	1,500,000.00	1,500,000.00	completed	no challenges
Drainage works	Area 23- Majiga Roads- Lilongwe South East Constituency	15,018,615.00	15,018,615.00	completed	no challenges
Installation of Electricity	Area 23 Clinic- Lilongwe City South East Constituency	544,055.00	518,425.00	work completed	No challenges encountered
CONSTRUCTION OF 4M SPAN BRIDGES	Area 23 - Kumbweza - Lilongwe City South East Constituency	16,199,172.81	16,094,596.15	completed	no challenges
Construction of Drainage works	Along Paudala Kavala Road- State House - Lilongwe City South East Constituency	18,372,050.00	7,346,874.45	not completed (85%)	no challenges
Construction of Chicken	Kawale Market - Lilongwe City	5,747,044.30	4,009,144.00	completed	no challenges



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Shade	South West Constituency				
Payment for Construction of Box Curvert	Ngwenya - Lilongwe City South West Constituency	12,428,610.27	12,353,855.48	completed	delays from additional works ordered by the MP
Reconstruction of Brock fence	Livimbo FP School - Lilongwe City South West Constituency	13,073,265.94	6,000,000.00	not completed (80%)	no challenges
Construction of kawale toilet	Kawale Market	4,003,543.51	4,003,543.51	completed	no challenges

1.5 Infrastructure Development Fund (IDF)

The total budget for the year 2020-2021 is MWK171 million. LCC has received funding amounting to MWK171 million to date representing 100% budget funding performance. MWK41 million was brought forward from 2019-20 as unused funds. Total payments for the period July- May 2021 is MWK180 million. MWK34 million was paid from the 2019-2020 carry forward funds.



IDF has been used on the projects shown in the table below:

Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Construction of Building	Area 3 - DEM Urban	28,147,455.91	28,147,455.91	completed	delays from construction material scarcity
Maintenance and Rehabilitation of Street Lights	Various Streets	29,826,912.50	29,826,912.50	Work completed	No challenges encountered
Construction of Building - Market Shade	Chilinde Market	986,484.25	986,484.25	completed	delays from payments
Maintenance and Rehabilitation of Street Lights	Various Streets	7,074,250.00	7,074,250.00	work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Area 10 Streets	822,326.00	822,326.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Various Streets	18,752,422.50	18,752,422.50	Work completed	No challenges encountered



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Maintenance and Rehabilitation of Electricity	Tsoka Market	6,176,713.50	6,176,713.50	Work completed	No challenges encountered
Installation of Ring Culvert	Area 49 New Shire	3,425,000.00	3,425,000.00	completed	no challenges
Installation of Ring Culvert	Area 49 New Shire	320,000.00	320,000.00	completed	no challenges
Maintenance and Rehabilitation of Street Lights	Various Streets	3,300,000.00	3,300,000.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Various Streets	99,000.00	99,000.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Electricity	Various Streets	1,345,808.00	1,345,808.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Various Streets	2,077,422.71	2,077,422.71	Work completed	No challenges encountered
Maintenance and	LCC Works Yard	30,002,000.00	24,515,523.49	not completed	delays from abandonment



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Rehabilitation of building	Offices - Area 4			(95%)	of site by the contractor
Maintenance and Rehabilitation of Street Lights	Chitukuko - Area 15	2,725,000.00	1,824,750.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Area 18 Streets	10,080,000.00	10,080,000.00	Work completed	No challenges encountered
Maintenance and Rehabilitation of Electricity	Tsoka Market	937,825.00	937,825.00	work completed	No challenges encountered
Construction of Building- Market Shades	Area 18 & Central Markets	6,449,516.25	6,449,516.25	completed	no challenges
Maintenance and Rehabilitation of Electricity	Central &Tsoka markets	2,330,500.00	2,330,500.00	work still in progress	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Various Streets	1,386,350.00	1,386,350.00	work completed	No challenges encountered
Refuse	Cleasing			completed	no challenges



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Management		13,050,000.00	13,050,000.00		
Maintenance and Rehabilitation of Street Lights	Area 18	2,483,200.00	2,483,200.00	work still in progress	No challenges encountered
Maintenance and Rehabilitation of Electricity	Tsoka Market	733,950.00	733,950.00	work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Chitukuko - Area 15	850,000.00	683,000.00	work completed	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Area 18	3,799,459.96	3,799,459.96	work still in progress	No challenges encountered
Maintenance and Rehabilitation of Street Lights	Various Streets	4,337,295.00	3,723,000.00	work still in progress	No challenges encountered
Maintenance and Rehabilitation of Electricity	Tsoka Market	5,800,000.00	5,800,000.00	work still in progress	No challenges encountered



Project Title	Location	Total Estimated Cost for 2020-21 Budget (MWK)	Actual Amount Spent in 2020-21 Financial Year (MWK)	Status of the Project (e.g. completed, or at foundation stage etc.)	Challenges & Action taken or To be taken To Address the Challenge (include where it is relevant)
Maintenance and Rehabilitation of Street Lights	Area 10 Junction Traffic Lights	288,337.50	288,337.50	work completed	No challenges encountered
Total		187,607,229.08	180,439,207.57		

2.0 Locally Generated Revenues

LCC has a Revised total budget of MWK4.3 billion for the 2020-21 under locally generated revenues. Cash collection performance against budget is as below at 98% of the Revised Budget and :

	BUDGET PROVISION	REV / EXP FOR CURRENT MONTH	REV / EXP TO DATE	BALANCE ON BUDGET	BUDGET UTILIZATION %
Locally Generated Revenues				0	
Central Government Property Rates	199,832,060		125,180,119	74,651,941	63
Other Property Rates	2,190,094,979	145,325,768	2,135,831,159	54,263,820	98
Income from Market Establishments	239,220,670	29,187,500	265,279,570	-26,058,900	111



	BUDGET PROVISION	REV / EXP FOR CURRENT MONTH	REV / EXP TO DATE	BALANCE ON BUDGET	BUDGET UTILIZATION %
Fees and Service Charges	879,973,033	109,601,561	988,062,393	-108,089,360	112
Licenses and Permits	672,633,893	11,857,250	509,236,081	163,397,812	76
Income from Commercial Undertakings	157,678,065	8,391,500	237,131,458	-79,453,393	150
Total Locally Generated Revenues	4,339,432,700	304,363,579	4,260,720,780	78,711,920	

2.1 Property Rates

These are property rates charged on land and improvements for private properties in industrial, commercial, and residential housing areas and ground rents as well as for government owned properties.

2.1.1 Government property rates

Total budget ceiling for the year 2020-2021 is MWK199 million. MWK 33 million has been realized in May 2021 as a proportion of the total biannual billing. The total realized revenues to date total MWK 403 million which is MWK 203 million more than the budget ceiling. This is so because government provided ceiling is less than the total government annual billing which is leading to increased arrears, hence the 202% budget performance in the report. Government has not paid for May 2021. Total amount received to date is MWK125 million.

Collection schedule to date is as below

Month	Amount
Jul-20	0
Aug-20	0
Sep-20	0
Oct-20	0
Nov-20	0



Month	Amount
Dec-20	92,651,941.00
Jan-21	0
Feb-21	32,528,178.00
Mar-21	0
Apr 2021	0
May 2021	0
Total	125,180,119.00

2.1.2 Other property rates

Total Revised Budgeted revenues under other property rates for the 2020-2021 financial year are at MWK2.1 billion. MWK 240 million has been realized in the month of May 2021 as a proportion of the total biannual billing. Total realized revenues to date according to the annual billing is at MWK4 billion, which is already twice the budgeted amount. LCC therefore budgeted to collect at least 50% of annual billing. With the current strategies in place, there high expectation that the will go towards collection of 80% of its current bills. Actual collection on other property rates for May 2021 is MWK145,325,768.

Collection schedule to date is as below

Month	2019-2020	2020-2021
July	149,314,821	179,388,040
August	142,215,476	291,679,866
September	102,252,638	185,840,753
October	146,756,323	167,043,043
November	157,791,845	108,080,471
December	145,432,651	193,792,225
January	130,669,800	162,013,131
February	158,592,370	226,190,420
March	165,753,992	227,697,705
April	95,585,177	248,779,738
May	87,646,697	145,325,768
June	115,259,362	
Total	1,597,271,150.01	2,135,831,159.27



2.2 Incomes from market establishments

The amount collected in May 2021 is MWK 29 million. Cumulatively, a total of MWK 365 million has been collected for the period July 2020 to May 2021. At the time of revising the budget, there was a high increase in Covid-19 cases and therefore the likelihood that market operations were to be closed as part of preventing measures for Covid-19. This affected the decision on projected revenues from markets.

Market revenues for April '21, May'21 & May '20

	Apr-21	May-21	May-20
Description	Amount (MWK)	Amount (MWK)	Amount (MWK)
Gulliver	35,800.00	53,600.00	-23,500.00
Lumbadzi	859,500.00	1,046,100.00	-587,300.00
Kanengo	474,900.00	166,800.00	-412,400.00
Area 25 A	184,400.00	224,800.00	-101,700.00
Area 25 B	41,400.00	47,400.00	
Nsungwi	1,281,600.00	1,724,200.00	-569,700.00
Mgona	343,000.00	367,800.00	-90,700.00
Dubai	89,800.00	166,800.00	-74,600.00
Upper Biwi	173,000.00	161,600.00	-143,400.00
Area 47 bwandiro	423,000.00	419,600.00	-199,100.00
Area 47 chigoneka	202,600.00	171,000.00	-75,700.00
Central market	8,577,300.00	9,184,100.00	-4,842,000.00
Tsoka market	8,537,500.00	8,935,200.00	-3,550,700.00
Mchesi	1,889,100.00	1,137,400.00	-631,100.00
Chinsapo	-	-	-173,200.00



	Apr-21	May-21	May-20
Description	Amount (MWK)	Amount (MWK)	Amount (MWK)
Area 3	388,400.00	528,000.00	-278,200.00
Area 18A	378,100.00	416,400.00	-307,700.00
Area 18B	185,000.00	192,800.00	-121,500.00
Chilinde 1	65,900.00	104,600.00	-238,300.00
Biwi tank	307,900.00	272,700.00	-169,800.00
Phwetekere	128,800.00	180,200.00	-129,900.00
Mwenyekondo	183,400.00	207,600.00	-91,200.00
Kawale 1	168,600.00	301,200.00	-591,600.00
Kawale 2A	28,600.00	31,200.00	-74,900.00
Kawale 2B	-	-	-33,300.00
Area 13	76,200.00	80,400.00	-93,200.00
Area 24	298,600.00	176,800.00	-179,700.00
Ngwenya	1,551,300.00	1,890,000.00	-270,000.00
Chilinde 2	317,300.00	256,100.00	-182,100.00
Area 23A	-	-	-611,900.00
Area 23B	192,200.00	143,400.00	-135,700.00
Area 23C	-	-	-49,700.00
Area 22A	175,800.00	143,800.00	-59,900.00
Chipasula	146,600.00	118,800.00	-59,900.00
Kaliyeka	347,400.00	337,100.00	-259,600.00
Total	28,053,000.00	29,187,500.00	-14,288,300.00



2.3 Fees and Service Charges

The revenue collected as fees and service charges in the month of May 2021 amounts to MWK109 million, of which MWK56.8 million is for planning fees, MWK 13.8 million is for development charges, MWK 2million for refuse collection and MWK 4.7 million for car park fees. These are the major fees under this category. A total of MWK988 million has been received against an annual budget of MWK879 million representing a 112% performance against the budget. The 112% does not really present excellent performance because the budget was revised downwards considering the likelihood of strict Covid-19 preventive measures which did not take place.

2.4 Licenses and Permits

These revenues include collections from business premises licenses, Liquor licenses, Occupation Certificates, business occupation licenses and food licenses.

The door to door license collection exercise is ongoing and there is a proposal to introduce a target bonus system of revenue collection so as to motivate licensing officers. Total collection for May 2021 is MWK11.6million.

2.5 Income from Commercial undertakings

These are incomes from property rentals, and hall hire. Properties being let out by LCC and they include, Wenela complex, Chidzanja house, Mchesi carpentry buildings, Town hall rooms, Area 47 market shops, Area 13 market shops, Central market shops and community Centre rooms.

MWK14 million has been realized in the month of May 2021 as a proportion of the quarterly billing. Actual collected for the month is MWK 8,391,500. 00. Total amount collected to date is Mk 149,892,380.



Collection schedule to date is as below: (MWK1,000)

	AR EA 13	COM MUNIT Y CENTR E	AREA 47	CHIDZ ANJA HOUSE	CENT RAL MARK ET	MCHESI CARPENT RY	TOWN HALL	WENER A COMPL EX	Total
20-Jul	19 8	30	1,545	2,450	1,820	1,528	384	10,572	18,526
20- Aug	72	-	645	100	490	510	128	9,830	11,774
20- Sep	-	30	935	150	-	515	143	5,900	7,673
20- Oct	90	691	965	1,600	1,130	83	553	10,649	15,760
20- Nov	-	110	515	600	180	170	-	9,886	11,461
20- Dec	47 9	669	1,960	400	1,000	1,294	700	14,570	21,072
21- Jan	-	100	500	1,350	1,450	1,386	150	9,375	14,311
21- Feb	-	120	1,180	1,450	-	306	-	9,806	12,862
21- Mar	-	225	688	60	90	185	25	7,399	8,672
21- Apr	21 3	50	1,564	1,800	780	380	511	14,076	19,374
21- May	-	110	666	940	90	75	25	6,486	8,392
Total									



	1,052	2,135	11,162	10,900	7,030	6,432	2,618	108,547	149,875
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3.0 Receivables

These are amounts being owed to LCC. Main debtors for the LCC are the property rate debtors, refuse collection debtors and property rentals debtors

3.1 Other property rate debtors

Book amounts for property rates debtors as at end May 2021 is MWK12billion. Actual amount is estimated at around MWK9 billion because the property rates database is not clean. Cleaning of the database is likely to commence in the first month of 2021-2022 to clear, unknown properties, Lilongwe City Council Properties, and Diplomatic Mission properties. A consultant is being procured to clean the data.

To reduce the property rate debt, LCC is continuing with the seal and seize property exercise and there are plans to engage the services of more external debt collectors to assist with recovery of very long outstanding debt.

May 2021 PROPERTY RATES REVENUES

Area	Bal as at 01/05/21	April 21 receipts	May 21 receipts	Bal as 31/05/21
1	436,752,229.08	-2,799,642.56	1,034,227.17	435,718,001.91
2	479,237,497.33	-12,833,726.88	3,676,116.25	475,561,381.08
3	360,632,705.46	-10,962,968.64	8,725,370.42	351,907,335.04
4	309,725,812.92	-15,365,357.27	9,306,466.92	300,419,346.00
5	149,792,284.33	-783,780.00	1,800,000.00	147,992,284.33
6	8,230,636.69	-2,638,512.41	8,654,471.30	423,834.61



7	390,302,315.37	-2,626,356.21	883,000.00	389,419,315.37
8	570,950,058.71	-1,837,200.00	1,469,220.97	569,480,837.74
9	149,181,962.02	-6,024,982.86	15,671,259.50	133,510,702.52
10	614,343,946.30	-4,432,009.50	1,875,952.32	612,467,993.98
11	79,302,496.59	-2,413,585.00	-	79,302,496.59
12	223,449,333.88	-4,789,018.49	5,739,072.99	217,710,260.89
13	99,774,329.50	-10,599,133.90	4,106,025.70	95,668,303.80
14	155,874,916.07	-2,542,047.00	2,041,899.50	153,833,016.57
15	131,072,053.02	-3,619,525.82	5,034,048.90	126,038,004.12
16	9,240,792.26	-	-	9,240,792.26
17	3,282,497.69	-	-	3,282,497.69
18	565,005,425.14	-4,752,946.32	4,035,913.80	560,969,511.34
19	42,354,721.60	-18,219,675.00	500,000.00	41,854,721.60
20	87,945,566.39	-131,620.00	-	87,945,566.39
21	501,563,342.60	-2,855,408.31	1,419,700.00	500,143,642.60
22	261,861,272.73	-2,933,653.94	235,801.00	261,625,471.73
23	283,111,534.53	-3,251,090.00	658,900.00	282,452,634.53



24	161,856,298.94	-577,110.00	26,000.00	161,830,298.94
25	953,702,279.65	-4,597,672.84	1,354,481.86	952,347,797.79
26	138,753,705.05	-	-	138,753,705.05
27	107,093,441.21	-	3,604,764.20	103,488,677.01
28	104,696,348.35	-4,421,728.80	19,166,252.60	85,530,095.75
29	317,801,873.40	-29,410,673.28	3,406,906.31	314,394,967.09
30	4,524,852.50	-	-	4,524,852.50
31	95,803,360.00	-12,000,000.00	-	95,803,360.00
32	59,225,165.16	-342,315.00	-	59,225,165.16
33	269,775,909.20	-	-	269,775,909.20
34	17,214,523.29	-	-	17,214,523.29
35	1,250,000.00	-	-	1,250,000.00
36	264,833,359.93	-2,883,469.51	410,786.83	264,422,573.10
37	25,610,177.46	-1,327,750.00	4,732,000.20	20,878,177.26
39	6,955,798.63	-	1,872,900.00	5,082,898.63
40	383,880,876.76	-2,693,225.50	-	383,880,876.76
41	127,438,985.56	-	-	127,438,985.56



42	16,290,589.82	-	-	16,290,589.82
43	605,861,740.76	-6,851,039.24	4,587,455.58	601,274,285.18
44	120,883,225.38	-6,307,817.50	1,321,577.64	119,561,647.74
45	33,297,666.21	-	-	33,297,666.21
46	211,910,205.80	-1,580,500.00	3,132,708.70	208,777,497.10
47	1,231,359,305.82	-42,683,424.12	18,758,589.65	1,212,600,716.17
49	729,774,541.94	-4,786,237.83	4,877,897.81	724,896,644.13
50	86,494,730.89	-	-	86,494,730.89
51	34,225,394.74	-	614,400.00	33,610,994.74
52	105,170,583.88	-6,878,284.87	280,000.00	104,890,583.88
53	41,824,847.97	-556,052.73	-	41,824,847.97
54	188,640.00	-	-	188,640.00
55	160,228,194.51	-	-	160,228,194.51
Total	12,330,914,353.02	-244,309,541.33	145,014,168.12	12,186,747,854.12



3.2 Government property rates

Outstanding government property rates debt as at 31st April is MWK875,195,985.78.

Government property rates schedule

Period	Invoices	Receipts	Outstanding Balance
Bal as @ 01/07/2020			772,489,012.05
Jul-Dec 2020	109,727,893.33	92,651,941.00	789,564,964.38
Jan-Jun 2021	118,159,199.40	32,528,178.00	875,195,985.78

3.3 Refuse collection debtors

LCC has a number of registered companies that get their garbage collected and billed monthly according to tonnage of waste collected. Total invoice amount outstanding as at 1st May 2021 was MWK22,971,898.00 total revenue collected for May 2021 was MWK2,179,300 and the outstanding debt as at end May 2021 was MWK22,892,898.00. Out of the MWK2.1 million collected, MWK1.4million is for one off debtors.

REFUSE COLLECTION REVENUES FOR MAY 2021

Organisation Name	Balance as @ 01/05/21 (MWK)	May Receipt (MWK)	Balance AS @ 31/5/21 (MWK)
Reserve Bank	-	200,000.00	(200,000.00)
Rainbow	-		-
Solomon Mkt	130,675.00		130,675.00
Pacific Hotel	2,721,440.00		2,721,440.00
Alliance One	819,228.00		819,228.00
Seba Foods	827,150.00		827,150.00
Castel MW	7,922,000.00		7,922,000.00
Kallos Beverages	1,176,650.00		1,176,650.00
Pacific Ltd	1,759,150.00		1,759,150.00



Central Poultry	-		-
Sunbird Capital Hotel	730,455.00		730,455.00
Umodzi Park	1,258,200.00		1,258,200.00
Sunbird Lilongwe Hotel	1,223,250.00		1,223,250.00
Tama	244,650.00		244,650.00
TEVETA	209,700.00		209,700.00
FCB	244,650.00		244,650.00
TNM	34,950.00		34,950.00
PG Glass	0		0
STD	279,600.00		279,600.00
KTPL	2,097,000.00		2,097,000.00
SPAR	489,300.00	489,300.00	-
Law Commission	139,800.00		139,800.00
Chinese Embassy	664,050.00		524,250.00
One off Receipts	0	1,490,000.00	0
Total	22,971,898.00	2,179,300.00	22,282,898.00

**3.4
Property
Rental
Debtors**

The balance as at 1st May 2021 was at MWK 80 million and the

fourth quarter (April – June 2021) invoice amount was MWK42 million. MWK 8million was collected and the balance at the end of May 2021 was MWK72 million.

Below are the Property Rental Debtors movements for May 2021

LOCATION	BALA AS @ 01/05/21 (MWK)	INVOICE 01/04/21 (MWK)	RECEIPTS MAY 21 (MWK)	BAL AS @ 31/05/2021 (MWK)
AREA 13	3,911,000.00	850,500.00	0	3,911,000.00



COMMUNITY CENTRE	7,825,600.00	582,000.00	110,000.00	7,715,600.00
AREA 47	8,503,500.00	3,330,000.00	665,500.00	7,838,000.00
CHIDZANJA HOUSE	7,38,200.00	2,700,000.00	940,000.00	-201,800.00
CENTRAL MARKET/KW	5,374,650.00	2,647,500.00	90,000.00	5,284,650
MCHESI	3,579,000.00	1,125,000.00	75,000.00	3,504,000.00
TOWN HALL	1,603,750.00	643,750.00	25,000.00	1,578,750.00
WENERA COMPLEX	48,960,606.00	30,869,500.00	6,486,000.00	42,474,606.00
TOTAL	80,496,306.00	42,748,250.00	8,391,500.00	72,104,806.00

4.0 Personal Emoluments

The total budget for personal emoluments for the financial year is MWK 2.6billion and MWK174.6m has been spent in May 2021 of which MWK155.8m are salaries and wages, MWK 18.8million is severance pay and death gratuities. Cumulatively 85% of the annual budget has been utilized. In the year LCC has retired 300 employees.LCC has no unpaid net salaries, wages and leave grants for its staff.

5.0 Other Recurrent Expenditures (ORT)

A total of MWK131millionhas been spent in May 2021; out of which MWK40.5 million was spent on Debt Servicing, MWK5.3million was on Internal Travel, Motor Vehicle running costs amounted to MWK16.2million, whilst MWK5.8million was spent on Public Utilities, acquisition of technical services amounted to MWK12.1 million and Office Supplies amounted to MWK18.7million. Expenditures for ORT to date amount to MWK1.64 billion representing 81% budget utilization.

6.0 Own Capital Contribution

Currently, LCC is rehabilitating the Central Car Park which includes the installation of an Automated Parking Management System. The total Contract price for this project is **MWK23,364,447.16**. In May 2021, LCC paid a total sum of MWK1million as part payment.



7.0 Payables

7.1 PAYE Tax arrears

LCC has accumulated arrears on PAYE remittances for the past 9 years. The amount has reduced from MWK1.6 billion to MWK1.39 billion as at 31 May 2021. Monthly PAYE deductions have been remitted to MRA totaling MWK156.9 million for July to March 2021 salaries. April and May 2021 PAYE deductions remittances have been delayed to June 2021. Monthly remittances of MWK20 million have been made in August, September, October, February, March, April and May 2021 amounting to MK140m towards clearing PAYE arrears. Currently Malawi Revenue Authority has demanded that LCC increase monthly remittances for arrears from MWK20 million to MWK40 million.

DATE	REFERENCE/INVOICE NO	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
7/1/2020	MRA PAYE arrears opening balance	0.00	1,532,352,080.89
8/5/2020	PAYE arrears repayment	20,000,000.00	1,512,352,080.89
9/19/2020	PAYE arrears repayment	20,000,000.00	1,492,352,080.89
10/13/2020	PAYE arrears repayment	20,000,000.00	1,472,352,080.89
11/30/2020	PAYE arrears repayment	0	1,472,352,080.89
12/31/2020	PAYE arrears repayment	0	1,472,352,080.89
1/31/2021	PAYE arrears repayment	0	1,472,352,080.89
2/28/2021	PAYE arrears repayment	20,000,000.00	1,452,352,080.89
3/31/2021	PAYE arrears repayment	20,000,000.00	1,432,352,080.89
4/30/2021	PAYE arrears repayment	20,000,000.00	1,412,352,080.89
5/1/2021	PAYE arrears repayment	20,000,000.00	1,392,352,080.89



DATE	REFERENCE/INVOICE NO	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
TOTAL		140,000,000.00	

Tax deductions and remittances for the current financial year

DATE	REFERENCE/INVOICE NO	Details	PAYROLL AMOUNT (MWK)	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
7/1/2020	Balance b/d	Bal b/d			130,458,938
7/31/2020	JULY 2020 PAYROLL	July 2020 PAYE	26,032,539.38	0	156,491,477.38
8/31/2020	AUGUST 2020 PAYROLL	August 2020 PAYE	25,054,556.50	26,032,539.38	155,513,494.51
9/30/2020	September 2020 PAYROLL	September 2020 PAYE	25,159,051.26	25,054,556.50	155,617,989.26
10/31/2020	October 2020 PAYROLL	October 2020 PAYE	25,685,664.60	25,159,051.26	156,144,602.60
11/30/2020	November 2020 PAYROLL	November 2020 PAYE	10,353,467.88	25,685,664.60	140,812,405.88
12/31/2020	December 2020 Payroll	December 2020 PAYE	11,658,104.06	0.00	152,470,510.06
1/31/2021	January 2021 Payroll	January 2021 PAYE	10,982,595.23	22,011,571.94	141,441,533.35
2/28/2021	February 2021 Payroll	February 2021 PAYE	11,167,033.13	10,982,595.23	141,625,971.25
3/31/2021	March 2021 Payroll	March 2021 PAYE	10,900,465.56	11,167,032.16	141,359,404.65



DATE	REFERENCE/IN VOICE NO	Details	PAYROLL AMOUNT (MWK)	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
4/30/2021	April 2021 Payroll	April 2021 PAYE	10,207,384.86	10,900,465.56	140,666,323.95
5/31/2021	MAY 2021 PAYE	MAY 2021 Payroll	10,523,631.21	0.00	151,189,955.16
TOTAL			177,724,493.68	156,993,476.63	

7.2 Pension and Terminal benefits

As of 31st July 2020 LCC had put every employee on pension scheme. Remittances to Old Mutual and NICO have been made for the months of July - March 2021. April and May 2021 remittances are planned to be paid by 14th June 2021.

Below are payments towards pension for the current financial year

NICO Pension payments 2020-2021

DATE	REFERENCE/INVOICE NO	PAYABLE AMOUNT (MWK)	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
1/7/2020	Balance b/d			31,883,778.00
JULY	July 2020 Pension contribution	10,090,608.72	11,076,263.76	30,898,122.96
8/31/2020	August 2020 Pension contribution	9,269,512.46	10,090,608.72	30,077,026.70
9/30/2020	September 2020 Pension contribution	9,049,729.68	9,269,512.46	29,857,243.92
10/31/2020	October 2020 Pension Contribution	9,049,729.68	9,049,729.68	29,857,243.92



DATE	REFERENCE/INVOICE NO	PAYABLE AMOUNT (MWK)	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
11/30/2020	November 2020 Pension Contribution	9,316,379.51	9,049,729.68	30,123,893.75
12/31/2020	December 2020 Pension Contribution	9,017,167.60	9,316,379.51	29,824,681.84
1/31/2021	January 2021 Pension Contribution	8,772,018.28	9,017,167.60	29,579,532.52
2/28/2021	February 2021 Pension Contribution	8,787,361.58	8,772,018.28	29,594,875.82
3/31/2021	March 2021 Pension Contribution	8,692,532.43	8,787,361.58	29,500,046.67
4/30/2021	April 2021 Pension Contribution	8,693,004.00	8,692,532.43	29,500,518.24
5/31/2021	May 2021 Pension Contribution	8,677,146.56	0.00	38,177,664.80
TOTAL		99,415,190.50	93,121,303.70	

Below are deductions and remittances towards Old mutual pension fund

Old mutual pension 2020-2021



DATE	DETAILS	PAYABLE AMOUNT (MWK)	AMOUNT PAID (MWK)	OUTSTANDING AMOUNT (MWK)
1/7/2020	Bal b/d	-		1,211,600
JULY	July 2020 Pension contribution	22,416,359.95		23,627,959.95
August	August 2020 Pension contribution	22,280,024.20	22,416,359.95	23,491,624.20
September	September 2020 Pension contribution	22,280,024.20	22,280,024.20	23,491,624.20
October	October 2020 Pension contribution	22,181,402.48	22,280,024.20	23,393,002.48
11/30/2020	November 2020 Pension Contribution	21,947,612.64	22,181,402.48	23,159,212.64
12/31/2020	December 2020 Pension Contribution	22,246,823.90	21,947,612.64	23,458,423.90
1/31/2021	January 2021 Pension Contribution	22,226,885.87	22,246,823.90	23,438,485.87
2/28/2021	February 2021 Pension Contribution	21,529,543.31	22,226,885.87	22,741,143.31
3/31/2021	March 2021 Pension Contribution	21,450,195.30	21,529,543.31	22,661,795.30
4/30/2021	April 2021 Pension Contribution	21,346,016.08	21,450,195.30	22,557,616.08
5/31/2021	May 2021 Pension Contribution	21,372,282.04	0.00	43,929,898.12
TOTAL		241,277,169.97	198,558,871.85	

7.3 Severance pay and Death Gratuities

Unpaid severance dates as far back as 2018. In May 2021 LCC has paid MWK18.8million towards severance pay and death gratuities.

DATE	PAYEE	Description	Reference	Amount (MWK)
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05/04/21	ADMINISTRATOR GENERAL	Death Gratuity for Hyton Limbanga	015759	4,392,288.72
05/05/21	ADMINISTRATOR GENERAL	Death Gratuity for Dimoni Mtsukwani	015761	2,386,490.40
05/05/21	W PHIRI	Severance Pay for Winstone Phiri	015762	1,134,510.81
05/05/21	HUDSON KUBWALO	Severance Pay for Hudson Kubwalo	015763	1,755,906.07
05/05/21	ADMINISTRATOR GENERAL	Death Gratuity: Lusekelo Mwanganya	015764	2,386,490.40
05/21/21	ADMINISTRATOR GENERAL	Death gratuity for Topson Sokole	005649	2,386,490.40
05/21/21	ADMINISTRATOR GENERAL	Death benefits H Limbanga	005650	4,392,288.72
05/24/21	ANTHONY NJIWA	Severance underpay for Anthony Njiwa	015784	25,341.20
				18,859,806.72

7.4 Tevet Levy

Tevet levy is calculated as 1% of the total payroll amount per month. LCC had accumulated a total of MWK 91,412,879.24 as at 1st July 2020. Currently, the repayment plan is to be paying MWK10 million per month towards settlement of the TEVET arrears as the current monthly bills are being paid. As at 31 May 2021 the balance is at MWK 31,412,879.24. Below are the outstanding arrears as at 31 May 2021.

Tevet levy arrears

Date	Details	Amount paid (MWK)	Balance (MWK)
1/7/2020	Bal b/d		43,722,749.07
JULY	Accumulated penalties	0.00	47,690,130.17
SUB TOTAL			91,412,879.24
Sep-20	TEVET Levy Repayment	30,000,000.00	61,412,879.24



Date	Details	Amount paid (MWK)	Balance (MWK)
Oct-20	TEVET Levy Repayment	0.00	61,412,879.24
Nov-20	TEVET Levy Repayment	0.00	61,412,879.24
Dec-20	TEVET Levy Repayment	0.00	61,412,879.24
Jan-21	TEVET Levy Repayment	0.00	61,412,879.24
Feb-21	TEVET Levy Repayment	10,000,000.00	51,412,879.24
Mar-21	TEVET Levy Repayment	10,000,000.00	41,412,879.24
Apr-21	TEVET Levy Repayment	0.00	41,412,879.24
May-21	TEVET Levy Repayment	10,000,000.00	31,412,879.24
TOTAL		60,000,000.00	

Tevet levy 2020-2021

DATE	DETAILS	MONTHLY TEVET LEVY(1%) (MWK)	AMOUNT PAID (MWK)	BALANCE (MWK)
1/7/2020	Bal b/d			17,910,092.61
Jul-20	JULY 2020 TEVET LEVY	1,682,755.70	0.00	19,592,848.31
Aug-20	AUGUST 2020 TEVET LEVY	1,681,641.27	0.00	21,274,489.58
Sep-20	SEPTEMBER 2020 TEVET LEVY	1,703,504.43	0.00	22,977,994.01
Oct-20	October 2020 TEVET LEVY	1,754,800.49	0.00	24,732,794.50



DATE	DETAILS	MONTHLY TEVET LEVY(1%) (MWK)	AMOUNT PAID (MWK)	BALANCE (MWK)
Nov-20	November 2020 TEVET LEVY	1,542,011.71	0.00	26,274,806.21
Dec-20	December 2020 TEVET LEVY	1,698,133.68	0.00	27,972,939.88
Jan-21	January 2021 TEVET LEVY	1,564,825.84	0.00	29,537,765.73
Feb-21	February 2021 TEVET LEVY	1,650,608.71	0.00	31,188,374.44
Mar-21	March 2021 TEVET LEVY	1,655,549.91	0.00	32,843,924.35
Apr-21	April 2021 TEVET LEVY	1,653,783.37	0.00	34,497,707.72
May-21	May 2021 TEVET LEVY	1,484,079.03	0.00	35,981,786.75
TOTAL		18,071,694.14	0.00	

7.5 FDH Bank loan

LCC obtained a MWK100 Million loan facility from First Discount House in 2012 which as at 30 June 2018 had accumulated to MWK 600 million. In August 2018 upon FDH bank becoming LCC main cashiering bank, the bank carried over the loan facility from First Discount House at a value of MWK 600 million to be serviced over a period of 60 months.

From October 2018 LCC started servicing the loan through a monthly standing order of MWK15 million. In December 2020 LCC obtained a motor vehicle loan from FDH amounting to MWK 357,785,424. As at 31 May 2021 the outstanding total loan balance is at MWK 678,285,471.43

FDH bank loan schedule



DATE	DETAILS	Invoice	PRINCIPAL REPAYMENT (MWK)	Outstanding (MWK)
20-Jul	opening balance		0	462,488,453.23
JULY	Loan Repayment		0	462,488,453.23
August	Loan Repayment		15,824,163.49	446,664,289.74
SEPTEMBER	Loan Repayment		8,602,992.82	438,061,296.92
October	Loan Repayment		8,699,558.86	429,361,738.06
NOVEMBER	Loan Repayment		8,842,376.62	420,519,361.44
DECEMBER	Loan Repayment		8,904,231.42	411,615,130.02
DECEMBER	FDH Motor vehicle Loan	357,785,424		769,400,554.02
1/14/2021	Loan Repayment		18,607,431.96	750,793,122.06
2/15/2021	Loan Repayment		17,688,457.55	733,104,664.51
3/15/2021	Loan Repayment		17,980,401.47	715,124,263.04
4/15/2021	Loan Repayment		18,324,139.78	696,800,123.26
5/15/2021	Loan Repayment		18,514,651.83	678,285,471.43
Total			141,988,405.80	

7.6 Sundry payables

As at 31 May LCC owed various traders a sum of MWK7,250,159.72 for acquisition of various goods and services, of which MK0.8m is to various traders of Tools and equipment, MWK 1.07 million to suppliers of stationery and computer accessories and MWK5.3 million is insurance expenses. Attached is a schedule.

Invoice Date	Supplier	Description of item or service	INVOICE NO	INVOICED AMOUNT
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1-Jul-20	Guardian Insurance Brokers Ltd	Insurance of Council assets	Various	5,376,301.59
10-Nov-20	V & V General Trading	Purchase of Gumboots	1593	774,725.00
10-Nov-20	KJ Hardware & General Dealers	Purchase of roofing nails	24059	26,212.50
17-Mar-21	LEMKO General Suppliers	Purchase of Photocopying paper	000051	382,453.32
19-May-21	CANOTECH(Malawi)Ltd	Purchase of photocopier drum	62920	510,000.00
25-May-21	LEMKO General Suppliers	Purchase of stationery	000054	18,000.10
25-May-21	LEMKO General Suppliers	Purchase of stationery	000055	78,742.21
26-May-21	FEFA Investments	Purchase of Tonner	3018	75,725.00
31-May-21	LEMKO General Suppliers	Purchase of staple machine	00001901	8,000.00
TOTAL				7,250,159.72

7.7 Councilors' motor cycle loans

Lilongwe City Council has a total of 27 Councilors' and each one of them obtained a motor cycle loan amounting to MWK1.5 million. Each one is required to repay the principal amount together with 10% interest translating into a total repayment of MWK1, 650, 000 for each Councilor. LCC is required to recover the loans from Councilors' monthly honoraria payments and remit the same to NLGFC. The loans are to be recovered in 48 monthly installments starting from January 2020. As at 31 May 2021 LCC has made repayments to NLGFC amounting to MWK14,803,191.49 for the period January 2020 to April 2021. May deduction will be paid in June 2021.



Councilor's motor cycle loan schedule

#	NAME	TOTAL LOAN AMOUNT (MWK)	REPAYMENT AMOUNT FOR THE MONTH (MWK)	TOTAL DEDUCTIONS TO DATE (MWK)	BALANCE DUE (MWK)
1	Florence Kamtogo	1,650,000.00	34,375.00	584,375.00	1,065,625.00
2	Ruth Chingwalu Njirayafa	1,650,000.00	34,375.00	584,375.00	1,065,625.00
3	William Khumbo Nguluwe	1,650,000.00	34,375.00	584,375.00	1,065,625.00
4	Alex Chipatala Chimphanda	1,650,000.00	34,375.00	584,375.00	1,065,625.00
5	Mcjoe Kufamkugona Mwazani	1,650,000.00	34,375.00	584,375.00	1,065,625.00
6	Julina Gondwe Kaduya	1,650,000.00	35,106.38	561,702.13	1,088,297.87
7	Mactonic Josia Phiri	1,650,000.00	34,375.00	584,375.00	1,065,625.00
8	Lynold Chakakala Chaziya	1,650,000.00	34,375.00	584,375.00	1,065,625.00
9	Chipiliro Phambala	1,650,000.00	34,375.00	584,375.00	1,065,625.00
10	Joe Katalama	1,650,000.00	34,375.00	584,375.00	1,065,625.00
11	Vumani Nkhoma	1,650,000.00	34,375.00	584,375.00	1,065,625.00
12	Ganizani Thawani	1,650,000.00	34,375.00	584,375.00	1,065,625.00
13	Felix Tsutsani Tsokonombwe	1,650,000.00	34,375.00	584,375.00	1,065,625.00
14	Heston Yohane Zybion	1,650,000.00	34,375.00	584,375.00	1,065,625.00
15	Triza Silo	1,650,000.00	34,375.00	584,375.00	1,065,625.00
16	Rose Antonio	1,650,000.00	34,375.00	584,375.00	1,065,625.00



#	NAME	TOTAL LOAN AMOUNT (MWK)	REPAYMENT AMOUNT FOR THE MONTH (MWK)	TOTAL DEDUCTIONS TO DATE (MWK)	BALANCE DUE (MWK)
17	Bishati Chiombe	1,650,000.00	34,375.00	584,375.00	1,065,625.00
18	Esther Sagawa	1,650,000.00	34,375.00	584,375.00	1,065,625.00
19	Maloni Chatewa	1,650,000.00	34,375.00	584,375.00	1,065,625.00
20	Chafungatira Samuel Beni	1,650,000.00	34,375.00	584,375.00	1,065,625.00
21	Mtemwanenge Mhango	1,650,000.00	34,375.00	584,375.00	1,065,625.00
22	Reuben Thundu Phiri	1,650,000.00	34,375.00	584,375.00	1,065,625.00
23	Patricia Ngwira Singini	1,650,000.00	34,375.00	584,375.00	1,065,625.00
24	Trouble Ntchona Kamanga	1,650,000.00	34,375.00	584,375.00	1,065,625.00
25	Patrick Makumba	1,650,000.00	34,375.00	584,375.00	1,065,625.00
26	Richard Banda	1,650,000.00	35,106.38	561,702.13	1,088,297.87
27	Giff Dzaone Tanganyika	1,650,000.00	34,375.00	584,375.00	1,065,625.00
	TOTAL	44,550,000.00	929,587.76	15,732,779.26	28,817,220.74

LILONGWE CITY COUNCIL
MAY 2021 CONSOLIDATED FINANCIAL REPORT SUMMARY

		1	2	3	5	7	8
	Notes	REVISED BUDGET	REV / EXP FOR CURRENT MONTH	REV / EXP TO DATE	TOTAL REV / EXP (3+4)	BALANCE ON BUDGET (1-5)	BUDGET UTILIZATION % (5/1)*100
REVENUE							
Government Transfers	1.0						
General Resource Fund	1.1	122,185,769		101,811,944	101,811,944	20,373,825	83
Development Fund	1.2	48,000,000		48,000,000	48,000,000	0	100
Sector Funds	1.3	268,278,542		231,945,561	231,945,561	36,332,981	86
Constituency Development Fund	1.4	160,000,000		160,000,000	160,000,000	0	100
Infrastructure Development Fund	1.5	171,234,388		171,234,388	171,234,388	0	100
Sub-Total: Government Transfers		769,698,699	0	712,991,892	712,991,892	56,706,807	
Total Government Transfers		769,698,699	0	712,991,892	712,991,892	56,706,807	
Locally Generated Revenues							
Central Government Property Rates	2.0	199,832,060	33,351,386	403,091,632	403,091,632	-203,259,572	202
Other Property Rates	2.1	2,190,094,979	240,542,907	4,246,950,642	4,246,950,642	-2,056,855,663	194
Income from Market Establishments	2.2	239,220,670	29,187,500	265,279,570	265,279,570	-26,058,900	111
Fees and Service Charges	2.3	879,973,033	109,601,561	988,061,394	988,061,394	-108,088,361	112
Licences and Permits	2.4	672,633,893	11,857,250	509,001,082	509,001,082	163,632,811	76
Total Locally Generated Revenues		4,181,754,634	424,540,604	6,412,384,320	6,412,384,320	-2,230,629,686	
TOTAL REVENUE		4,951,453,333	424,540,604	7,125,376,212	7,125,376,212	-2,173,922,879	
EXPENDITURE							
Personal Emoluments							
Direct Staff	4.0	2,618,101,541	174,689,313	2,227,992,764	2,227,992,764	390,108,777	85
Sub Total: Personal Emoluments		2,618,101,541	174,689,313	2,227,992,764	2,227,992,764	390,108,777	
Other Recurrent Transactions							
Internal Travel	5.0	253,012,483	5,379,270	223,095,558	223,095,558	29,916,925	88
External Travel		559,932		518,000	518,000	41,932	93
Public Utilities		199,449,592	5,816,746	176,155,134	176,155,134	23,294,458	88
Office supplies & Services		243,907,404	18,772,327	232,474,201	232,474,201	11,433,204	95
Medical supplies		10,985,784		5,837,138	5,837,138	5,148,646	53
Rent Expenses				-154,125			
Education supplies		24,819,604		1,367,068	1,367,068	23,452,536	6
Training expenses		18,887,878		15,325,560	15,325,560	3,562,318	81
Acquisition of Technical Services		131,685,134	12,155,150	125,290,997	125,290,997	6,394,137	95
Insurance Expenses							
Agriculture inputs		1,453,703		758,500	758,500	695,203	52
Food and rations		10,390,211		7,385,184	7,385,184	3,005,027	71
Other goods and services		77,085,029	1,478,451	59,424,892	59,424,892	17,660,137	77
Motor Vehicle Running Expenses		243,481,557	10,292,438	238,816,204	238,816,204	4,665,353	98
Routine Maintenance of assets		133,601,320	12,975,107	89,891,124	89,891,124	43,710,196	67
Subscriptions		5,736,980		4,364,998	4,364,998	1,371,983	76
Grants & Subvention		69,742,643	19,400,036	44,395,805	44,395,805	25,346,838	64
Formation and maintenance of capital assets		49,125,389	1,598,963	23,981,303	23,981,303	25,144,086	49
Council & functions		115,546,400	2,490,220	79,261,198	79,261,198	36,285,202	69
HIV/AIDS Intervention		9,911,221	610,000	5,840,025	5,840,025	4,071,196	59
Debt Servicing		439,074,080	40,568,135	311,272,223	311,272,223	127,801,858	71
Sub Total: ORT		2,038,456,343	131,536,841	1,645,300,985	1,645,455,110	393,001,233	
Capital Outlay							
Own capital contribution	6.0	73,339,126	11,098,357	12,076,724	12,076,724	61,262,402	16
Constituency Development Fund		160,000,000	11,875,735	99,219,583	99,219,583	60,780,417	62
Infrastructure Development Fund		171,234,388	10,137,295	164,460,326	170,260,326	974,062	99
Development Fund		48,000,000		11,943,580	11,943,580	36,056,420	25
Sub Total: Own Capital		452,573,514	33,111,387	287,700,213	293,500,213	159,073,302	
TOTAL EXPENDITURE		5,109,131,399	339,337,541	4,160,993,962	4,166,948,087	942,183,312	
Surplus/Deficit		10,060,584,732	763,878,145	11,286,370,174	11,292,324,299	-1,231,739,567	
Commercial Undertakings							
Income from Commercial Undertakings	2.5	-157,678,065	-14,249,417	-237,131,458	-237,131,458	79,453,393	150
Direct Staff (commercial Undertakings)							
Operational Expenses from Commercial Undertakings							
Contribution from Commercial undertakings		-157,678,065	-14,249,417	-237,131,458	-237,131,458	79,453,393	
Operating Surplus/Deficit		9,902,906,667	749,628,729	11,049,238,716	11,055,192,841	-1,152,286,174	
Donor Funds							
Donor Receipts					0		
Less: Donor Expenditure					0		
Donor Surplus/Deficit		0	0	0	0	0	