LILONGWE CITY COUNCIL

September 2021 Financial Report

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1 Chief Executive Statement

1.1 Introduction

Lilongwe City Council (LCC) has a total budget of MWK 5.9 billion for the 2021-2022 financial year, of which MWK 5.1 billion is financed by Locally Generated Revenues (LGR) and MWK 754 million by Government Transfers. Central Government has also committed an allocation of MWK7.6 billion for upgrading of roads in the City in addition to MWK660 million which is administered by Road Fund Authority.

The 2021-22 budget has been allocated towards implementation of programs to achieve the outputs in the 2020-2025 strategic plan. The plan is supported by a detailed "roadmap to success," and is divided into 3 components and 18 strategic objectives (SOs). The 18 strategic objectives are in the following areas: Budget Reform, Revenue Collection; Asset and Liability Scrutiny, Good Governance and Organizational Culture; Public Private Partnerships; Par; Restructuring; Performance management; Private Sector Development; Parks and the Environment; Solid Waste Management; Transport; Public Health; Town Planning; Investment Program; Primary Education; and Youth and Sports.

1.2 September 2021 Performance Highlights

1.2.1 Parks & Environmental Management

The plan is to expand green areas by 300 hectares and protect the city's environment for future generation. In the month of September, LCC has identified 4 hectares of new land for new leisure parks; Identified 10 hectares of land to be re-afforested; Identified 5 hectares of land to be protected

1.2.2 Health and Social Services

a) Solid Waste management

To Collect and properly dispose of 70% of all solid waste generated, LCC collected and disposed 3,914 tonnes of waste (854 by LCC, and 3,060 by private operators) out of an estimated 16,500 tonnes ***(0.5kg per person for an estimated population 1.1 million multiply by 30 days)*** representing 24% of waste collected and properly disposed.

b) Mitigate covid 19, strengthen Public health, and triple MCH visits

As part of strengthening Public Health, LCC conducted an ART clinic at Chinsapo and tested 106 people for HIV out of which 76 people tested negative, and 13 tested positive. LCC also supported 904 people on ART out of which 39 were registered in September 2021.

1.2.3 Works & Engineering - Transport

The strategic objective is to Make roads safer, cleaner and less congested.

1.2.4 Town Planning

The main strategic objective under Town Planning is to assist 25,000 poor households with housing and land formalization. To attain the strategic objective, LCC has in the month of September processed: 32 applications for change of ownership; 12 applications for lease; one (1) application for plot regularization; undertook one (1) plot allocation meetings; adjudicated four (4) plot and boundary disputes; and registered twelve (12) development plans.

1.2.5 Basic Education

To improve management and equitable access to quality primary education, LCC has implemented the following activities: Updating monthly staff and infrastructure returns, processing of retirement Files; monthly Changes on payroll; Training of teachers on SHN.

1.2.6 Youth.

Youth sector has managed to train 74 youths in entrepreneurship, 33 youths trained in Leadership and another 33 youths trained in SRHR.

1.2.7 Sports

No activity has been implemented in the month of September 2021 due to inadequate funds. Funding for 3 months was not adequate enough to implement an activity.

1.2.8 Commerce, Trade & Industry

a) Public Private Partnerships LCC has developed a detailed Public Private Partnership (PPP) manual to guide implementation of the PPP projects.

b) Private Sector Development - To spur local economic development, in the month of July, LCC managed to produce a report to re-engineer the environment inspection; create transparent checklists and reporting procedures, and of all revised by-laws; and made it available to business forums.

c) Local Economic Development

With the strategic objective - to Spur local economic development, supporting 1,600 informal sector participants, LCC has in September 2021 linked sorters to markets; provided infrastructure for off-street areas; teamed up with ESTAC Events and held a Tipeze Flea Market month end of September 2021; Re-engineered the environment inspection, creating transparent checklists and reporting procedures; developed a service charter to complete new licenses within 5 working days & renewals within 24 hrs; and Develop a detailed PPP manual and disseminate it

1.2.9 General Administration –

a) Good Governance and Organizational Culture

LCC has launched both the Strategic Plan covering period 2020-25. And the Client Service Charter in the month of September 2021. The launch of the two documents strengthen the base for the residents to take to task LCC on level of service delivery.

1.2.10 Human Resource Management

a) Restructuring

To improve productivity through restructuring and eliminate absenteeism and payroll fraud, the Human Resources Directorate submitted vacancies to Local Government Service Commission for filling.

b) Performance management

With the objective of Creating accountability for results, Human Resources Directorate facilitated completion of the performance appraissals for the period ending June 2021. The Directorate also conducted one (1)

monthly Appointments and Disciplinary Committee meeting. During the reporting period, LCC retired 35 employees, relocated 35 rangers, recruited 70 temporary engineers

1.2.11 Financial Management Services

The main goal is to fix LCC finances by significantly increasing revenues; better allocating and managing available resources; and freeing up resources to expand the delivery of critical services. Performance under financial management services is presented below

a) Make the budget transparent, prioritized, and result-oriented

LCC 2021-22 approved budget document has been printed, signed by the Mayor and the Chief Executive Officer, and distributed to all Members of the Council as one way of promoting budget transparency. The budget document has also been published on LCC webpage.

To facilitate result oriented expenditures, the target for the year is to have 60% of locally generated revenues allocated to services. In the month of September 2021, the first monthly expenditure ceilings have been allocated to various programs with ring-fenced expenditures. The office of the Chief Executive Officer with assistance from the Directorate of Finance will ensure that these ceilings are adhered to.

b) Significantly increase Revenues

Revenue collection has significantly improved despite the effects of COVID-19 on the local economy. In September 2021, LCC collected at total of MWK 438 million of Locally Generated Revenues (LGR) and attaining a 29% performance of the budget collections in the year. Total LGR realized in September 2021 is totaling MKW 479 million.

c) Asset and Liability Management

In its quest to reducing its debt burdens, LCC has spent MWK 185 million repaying its liabilities. While the LCC owes Central Government through Malawi Revenue Authority about MWK 1.162 billion, the Central Government also has significant property tax arrears now at MWK922 million.

To ensure timely replacement of assets, LCC will invest funds for asset accumulation. The Finance Committee approved that LCC open an investment account to save funds for replacement of service delivery assets. The investment account will be opened with MyBucks.

d) Scrutiny

To regain and maintani credibility, LCC continued to meet all fiduciary responsibilities in the month of September 2021. The monthly financial report for August 2021 was submitted on 16th September 2021. Internal Audit unit conducted 3 audits – Lilongwe Water and Sanitation Project Funds, Investigative Audit on Medical Cards, and ORT funds.

1.3 Outlook for October 2021

In the month of October 2021, LCC shall relentlessly continue to deliver on the outputs as planned in the Strategic Plan. Each Directorate will focus on implementation of the activities in the 2021-22 work plans. Covid-19 cases have reduced and the restrictions uplifted to enable the city residents do their businesses. LCC will continue to intensify collection of property rates arrears to finance service delivery.

John Chome

Chief Executive Officer

2 Consolidated Financial Report

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Revenue							
Government Transfers							
General Resource Fund	99,703,587	10,342,285	37,722,160		37,722,160	61,981,427	38%
Development Fund	48,000,000	-	16,000,000		16,000,000	32,000,000	33%
Sector Funds	318,610,532	51,247,509	190,401,244		190,401,244	128,209,289	60%
Constituency Development Fund	160,000,000	-	53,333,334		53,333,334	106,666,666	33%
Infrastructure Development Fund	128,425,791	-	42,808,597		42,808,597	85,617,194	33%
Sub-Total: Government Transfers	*754,739,911*	*61,589,794*	*340,265,335*	-	*340,265,335*	*414,474,576*	*45%*
Total Government Transfers	754,739,911		340,265,335		340,265,335	414,474,576	45%

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Locally Generated Revenues							
Central Government Property Rates	199,861,998	19,906,415	59,812,246		59,812,246	140,049,752	30%
Other Property Rates	2,807,367,000	256,435,660	769,706,979		769,706,979	2,037,660,021	27%
Income from Market Establishments	331,245,165	38,544,410	110,060,310		110,060,310	221,184,855	33%
Fees and Service Charges	893,685,900	58,307,801	254,053,932		254,053,932	639,631,968	28%
Licenses and Permits	791,246,000	48,270,949	313,559,886		313,559,886	477,686,114	40%
Total Locally Generated Revenues	*5,023,406,063*	*421,465,235*	*1,507,193,353*	*594,357,014*	*1,507,193,353*	*4,433,019,111*	30%
Total Revenue	5,778,145,974	421,465,235	1,847,458,688	594,357,014	1,847,458,688	4,847,493,687	32%
Expenditure							
Personal Emoluments							
Direct Staff	2,123,891,050	290,761,294.76	754,157,396	63,442,700	817,600,096	1,306,290,954	38%
Sub Total: Personal Emoluments	*2,123,891,050*	*290,761,295*	*754,157,396*	*63,442,700*	*817,600,096*	*1,306,290,954*	38%

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Other Recurrent Transactions							
Internal Travel	281,324,806	32,564,302.40	61,714,719		61,714,719	219,610,087	22%
External Travel	20,800,000		-		0	20,800,000	0%
Public Utilities	201,911,675	30,301,525.21	69,615,606		69,615,606	132,296,069	34%
Office supplies & Services	518,021,954	36,681,499.25	87,922,576		87,922,576	430,099,378	17%
Medical supplies	15,327,250		-		0	15,327,250	0%
Rent Expenses			-		0	-	
Education supplies	1,445,000		-		0	1,445,000	0%
Training expenses	31,885,119	3,858,500	5,055,217		5,055,217	26,829,902	16%
Acquisition of Technical Services	105,500,000	800,000	33,053,360		33,053,360	72,446,640	31%
Insurance Expenses			-		0	-	
Agriculture inputs			-		0	-	

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Food and rations	7,651,475		1,377,100		1,377,100	6,274,375	18%
Other goods and services	315,017,550	2,230,530.96	9,041,004		9,041,004	305,976,546	3%
Motor Vehicle Running Expenses	258,604,830	23,525,352	67,219,222		67,219,222	191,385,608	26%
Routine Maintenance of assets	241,648,565	11,859,575.17	22,761,174		22,761,174	218,887,391	9%
Subscriptions	3,237,420		2,619,523		2,619,523	617,898	81%
Grants & Subvention	71,065,953		-		0	71,065,953	0%
Formation and maintenance of capital assets	596,134,914		30,158,550		30,158,550	565,976,364	5%
Council & functions	117,651,648	1,839,107.76	24,625,481		24,625,481	93,026,166	21%
HIV/AIDS Intervention	23,853,489		1,196,000		1,196,000	22,657,489	5%
Debt Servicing	600,000,000	9,471,392.91	183,559,809		183,559,809	416,440,191	31%
Sub Total: ORT	*3,411,081,647*	*153,131,786*	*599,919,341*	-	*599,919,341*	*2,811,162,306*	18%

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Capital Outlay							
Own capital contribution	68,749,236	9,271,047.84	9,271,047.84		9,271,048	59,478,188	13%
Constituency Development Fund	160,000,000	1,349,687.24	1,349,687.24		1,349,687	158,650,313	1%
Infrastructure Development Fund	128,425,791		0.00		0	128,425,791	0%
Development Fund	48,000,000		0.00		0	48,000,000	0%
Sub Total: Own Capital	*405,175,027*	*10,620,735*	*10,620,735*	*0*	*10,620,735*	*335,076,104*	3%
Total Expenditure	5,940,147,724	454,513,816	1,364,697,472	63,442,700	1,428,140,172	4,452,529,364	24%
Surplus/Deficit	(162,001,750)	(33,048,581)	482,761,217	530,914,313	419,318,516	394,964,323	0
Commercial Undertakings							
Income from Commercial Undertakings	162,001,750		28,095,833		28,095,833	133,905,917	17%
					0	-	
Direct Staff (commercial Undertakings)					0	-	

Lilongwe City Council							
September 2021 Consolidated Financial Report							
Monetary Figures in Malawi Kwacha (MWK)							
Item Description	Budget Provision	September 2021 Actuals	Actuals to date	Undischarged Commitments	Total Actuals to date	Balance on Budget	Budget Performance %
Operational Expenses from Commercial Undertakings					0	-	
Contribution from Commercial undertakings	*162,001,750*		*28,095,833*	-	*28,095,833*	*133,905,917*	
Operating Surplus/Deficit	(0)	(33,048,581)	510,857,050	530,914,313	447,414,349	528,870,240	0
							Donor Funds
Donor Receipts					0	-	
Less: Donor Expenditure			4,144,800		4,144,800	(4,144,800)	
Donor Surplus/Deficit			-4,144,800	0	-4,144,800	4,144,800	

3 Revenues

3.2 Government Transfers

Total government transfers budget for 2021-2022 Financial year is MWK 754 million. A total of MWK61 million was received in September 2021. Cumulatively, a total of MWK340 million has been received to date representing a budget performance of 45%. Funding performance for respective line items is presented under 3.1.1 to 3.1.5

3.2.1 General Resource Fund (GRF)

The budget provision for 2021-2022 Financial year is MWK99 million. LCC received MWK9 million and MWK10 million in the month of September 2021 which is funding for August 2021 and September 2021 respectively. Total receipts to date amount to MWK37 million representing 38% budget performance. GRF funds are used for fuel for refuse collection, maintenance of motor vehicles and HIV Aids intervention at work place.

3.2.2 Development funds (Water Structures)

Development funds are funds for provision of water resources for the four constituencies of the city. The budget provision for 2021-2022 Financial year is MWK48 million. There was no funding for the month of September 2021 as such total receipts to date amount to MWK16 million representing 33% budget funding performance. In July 2021, a total of MWK 47 million was brought forward from the 2020-21 as unused funds.

3.2.3 Sector Funds

Sector funds are government transfers for programs under devolved sectors of: Education, Sports, Youth and Environment. There is no funding in this financial year for sectors of Gender and community development. Total sector funds budget for 2021-2022 Financial year is MWK318 million and 59% of the budget was received.

a) Urban Basic Education

The budget provision for 2021-2022 Financial year is MWK305 million. LCC received MWK80 million and MWK49 million in the month of September 2021 which is funding for August 2021 and September 2021 respectively. Total receipts to September amounted to MWK185 millions of which MWK53 million was for Basic Education operations, MWK50 million was for Education Covid 19 Response, MWK59 million was for Education SIGs, and MWK22 million is for Education Teaching and Learning Materials. This represents 60% of the approved budget.

b) Sports Sector

The budget provision for 2021-2022 Financial year is MWK5 million. LCC received MWK0.467 million and MWK0.885 million in the month of September 2021 which is funding for August 2021 and September 2021 respectively. Total receipts to date amount to MWK1.8 million representing 33.96% budget funding performance. The sector has not commenced implementation of its activities.

c) Youth sector

The budget provision for 2021-2022 Financial year is MWK5 million. LCC received a two equal funding of MWK0.618 million in the month of September 2021 which was funding for August 2021 and September

2021 respectively. Total receipts to date amount to MWK1.8 million representing 33% budget funding performance.

d) Environment sector

The budget provision for 2021-2022 financial year is MWK2 million. LCC received MWK0.307 million and MWK0.375 million in the month of September 2021 which is funding for August 2021 and September 2021 respectively. Total receipts to date amount to MWK0.947 million representing 37.89% budget funding performance. No single activity has been undertaken under the environment sector. A total of MWK5,932,537 for environment activities was not used as at 30th June 2021, therefore a total of MWK6,879,665 cash is available for activities.

3.2.4 Constituency Development Fund (CDF)

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. LCC has an annual budget of MWK160,000,000 and received MWK53 million in September 2021 which is funding for August 2021. Total receipts to date amount to MWK53 million representing 33% budget funding performance.

In June 2021, a total of MWK91,668, 831.40 unused funds was brought forward to July 2021 as follows:

a) Lilongwe City South West Constituency: MWK18, 867, 952.85
b) Lilongwe City South East Constituency: MWK32,015, 442.17
c) Lilongwe City West Constituency: MWK23, 227, 825.62
d) Lilongwe City Centre Constituency: MWK17, 557, 610.76

3.1.5 Infrastructure Development Fund (IDF)

The total budget for the year 2021-2022 is MWK127,000,000.00. LCC has not received funding for this month of September 2021. Total receipts to date amount to MWK42 million representing 33% budget funding performance.

MWK 35 156 108.13 was brought forward from 2020-2021 as unused funds. MK3.9 million was utilized in the month of July on the project shown in the table below:

Project Title	Location	Total Estimated Cost for 2021-2022 Budget (MK)	Actual Amount Spent in 2021-2022 Financial Year	Balance (MK)	Status of the Project	Challenges & Action taken or To be taken To Address the Challenge
Maintenance and Rehabilitation of Electricity	Central Markets	3,961,000.00	3,961,000.00	0	work still in progress	ESCOM delays to connect electricity
Total		**3,961,000.00**	**3,961,000.00**	**0**		

4 Locally Generated Revenues

A total of MWK5.1 billion has been budgeted for the 2021-2022 financial year under locally generated revenues. MWK421 million has been realized in September 2021. A total of MWK1.6 billion has been realized cumulatively to September 2021 representing a budget performance of 30%. Actual cash collected under LGR amount to MWK438 million for September 2021 and MWK1.5 billion for the quarter to 30th September 2021 representing a 29% performance against the budget. Detailed revenue item performance is presented in the 4.1.1 to 4.1.5 below.

4.1 Property Rates

These are 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. A total of MWK3 billion has been budgeted for 2021-22 financial year. A total of MWK334 million has been realized in the month of September 2021 and MWK1 billion for the quarter ending September 2021.

4.1.1 Government Property Rates –

Total budget ceiling for the year 2021-2022 is MWK199 million. MWK22 million has been realized in September 2021 as a proportion of the total biannual billing. No payment has been received on Government properties to date. Cumulatively MWK66 million has been realized representing a budget performance of 33%.

4.1.2 Other property rates –

Total budgeted revenues under other property rates for the 2021-2022 financial year are at MWK2.8 billion. MWK311 million has been realized in the month of September 2021 as a proportion of the total biannual billing. LCC is working towards achieving a collection rate of 80% on current bills by 2025. Actual collection

on other property rates for September 2021 is MWK285 million. Cumulatively, a total of MWK812 million has been collected under other property rates representing a 29% performance.

Property rates collection schedule for September 2021

Description	Amount (MWK)
Property rates Arrears	149,691,495
Property rates current	136,289,597
Total	285,981,092

4.1.3 Incomes from market establishments

One of the strategic objectives of the commercial section is to significantly increase revenue collection from all revenue sources including Markets establishments.

LCC rotated revenue collectors and market masters; and has set revenue targets and intensified inspection of markets in order to enhance revenue performance in markets:

The amount collected from all LCC markets for September 2021 is MWK38 million. Cumulative market revenue amounted to MKW110 million representing a 33% performance against the budget. Detailed respective market collections are presented in the table below:

September 2021 Market Revenues

Market Unit	Amount (MWK)
Gulliver	92,800.00
Lumbadzi	887,500.00
Kanengo	999,300.00
Area 25 A	216,400.00
Area 25 B	1,000.00
AREA25C	42,000.00
Nsungwi	1,673,010.00
Mgona	-
Dubai	121,700.00
Upper Biwi	118,600.00
Area 47 bwandiro	489,800.00
Area 47 chigoneka	255,100.00
Central market	11,782,200.00
Tsoka market	11,282,700.00
Mchesi	1,750,900.00
Chinsapo	262,400.00
Area 3	717,000.00
Area 18A	527,800.00
Area 18B	158,400.00
Chilinde 1	121,600.00
Biwi tank	341,600.00

Phwetekere	217,400.00
Mwenyekondo	266,200.00
Kawale 1	889,800.00
Kawale 2A	149,100.00
Kawale 2B	-
Area 13	232,400.00
Area 24	472,200.00
Ngwenya	1,349,200.00
Chilinde 2	468,100.00
Area 23A	1,275,600.00
Area 23B	274,800.00
Area 23C	6,000.00
Area 22A	124,800.00
Chipasula	244,200.00
Kaliyeka	421,800.00
Total	**38,233,410.00**

4.1.4 Fees and Service Charges

The revenue collected as fees and service charges in the month of September 2021 amounted to MWK58 million of which MWK20 million is for planning fees, MWK11 million is for development charges, MWK0.2 million for refuse collection, MWK11 million is for advertisement charges and MWK2 million for car park fees. These are the major fees under this category. Total collection to date is MWK254 million representing a 28% performance against the budget.

To increase revenues in car parks, LCC engaged MDF for enforcement of Car parking by laws.

September 2021 Fees & Service Charges schedule

Description	Budget (MWK)	Actual collections in the period (MWK)	Collections to date (MWK0	Balance on Budget (MWK)	Performance %
Hire Charges	4,000,000	510,000	970,000	3,030,000	24
Car Park Fees	65,070,450	2,817,400	9,998,400	55,072,050	15
Bus Depot Fees	12,485,300	2,065,800	6,638,675	5,846,625	53
Cemetery & Mortuary Fees	4,352,000	1,032,500	5,003,000	-651,000	115
Plant & Flower Sales	3,199,000	672,900	886,200	2,312,800	28
Advertising Fees	46,013,400	11,056,300	15,605,350	30,408,050	34
Interest Income	106,000	-	-	106,000	0

Description	Budget (MWK)	Actual collections in the period (MWK)	Collections to date (MWK)	Balance on Budget (MWK)	Performance %
Refuse Collection Fees	83,625,000	226,200	10,802,380	72,822,620	13
Consent Fees	1,989,000	160,000	580,000	1,409,000	29
Blockage Clearing Fees	100,000	-	-	100,000	0
Development Fees	146,889,000	11,484,345	44,814,959	102,074,041	31
Planning Fees	447,461,000	20,983,106	131,261,655	316,199,345	29
Sale of Tender Documents	839,000	70,000	1,484,500	-645,500	177
Asset Disposal	500,000	0	1,140,000	-640,000	228
Admin Charges Recovered	36,444,000	1,202,000	4,362,713	32,081,287	12
Food Handlers Fees	10,000,000	560,000	5,011,750	4,988,250	50
Fire Fighting Training Fees	923,000	218,500	523,500	399,500	57
Park Entry Fees and Pav Hire	2,700,000	20,000	70,000	2,630,000	3
Tree Cutting / Felling	1,000,000	352,000	1,027,723	-27,723	103
Medical Examination Fees	734,000	-	50,000	684,000	7
Change of Ownership Application	7,446,000	1,421,750	3,390,600	4,055,400	46
Rates Clearance Cert. Fee	2,499,000	255,000	1,066,650	1,432,350	43
Pest and Disease Control	1,745,000	3,200,000	7,149,378	-5,404,378	410
Title Deeds	10,815,750	-	-	10,815,750	0
Departure fees	6,750,000	0	2,217,500	4,532,500	33
TOTAL	**897,685,900**	**58,307,801**	**254,054,932**	**643,630,968**	**28**

4.1.5 Licenses and Permits

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

Total collection for September 2021 is MWK48 million, while total collection to date is MWK313 million representing a 40% performance against the budget.

4.1.6 Income from Commercial undertakings

These are incomes from property rentals, and hall hire. Properties being let out by LCC and 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. LCC Issued notices of eviction to non-compliant tenants

MWK13million has been realized in the month of September 2021 as a proportion of the quarterly billing. Total amount collected for the month is MWK7 million. Total collection to date is MWK29 million representing a 18% performance against the budget.

5 Receivables

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

5.1 Property rate debtors

Other property rates debtors as at the beginning of September 2021 was MWK13 billion and total revenues collected for September 2021 amounted to MWK285 million, and total adjustments through journals amount to MWK36 million.

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. As at 30th September 2021 the total property rates receivables were at MWK12 billion.

September 2021 property rates receivables schedule

Description	Arears	current bill	Total
Bal as @ 01/07/21	11,962,891,695.19	1,658,052,449.52	13,620,944,144.71
July 2021 receipts	89,080,658.01	121,120,825.40	210,201,483.41
August 2021 receipts	55,913,301.66	201,149,655.90	257,062,957.56
September 2021 receipts	124,958,682.94	158,387,129.50	283,345,812.44
September 2021 journals	36,324,857.20	-	36,324,857.20
Bal as @ 3/09/21	11,656,614,195.38	1,177,394,838.72	12,834,009,034.10

5.2 Government property rates receivables

Outstanding government property rates as at 1st September 2021 was MWK922 million. No revenue has been collected on Government properties for the month of September 2021, as such the total government property rates receivables to date is MWK922 million.

Government Property rates schedule

Period	Invoices	Receipts	Outstanding Balance
Bal as @ 01/07/2021			802,777,729.78
Jul-Dec 2021	119,438,491.68	0	922,216,221.46
Aug - 2021	0	0	922,216,221.46
Sept-2021	0	0	922,216,221.46

5.3 Refuse collection receivables

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 September 2021 was MWK32,945,908.40. Total invoice for September 2021 is MWK540,000.00 and the outstanding debt as at end September 2021 is MWK33,485,908.40.

Refuse Collection receivables schedule for September 2021

Organization Name	Bal as @ 01/09/21	Total Invoice Sept 2021	Sept 2021 receipts	Bal as @ 30/09/21
Reserve Bank	770,000			770,000
Rainbaw	0			0
Solomon Mkt	50,675			50,675
Pacific Hotel	2,911,400			2,911,440
Alliance One	-334,961			-334,961
Seba Foods	1,007,150			1,007,150
Castel MW	11,102,000			11,102,000
Kallos Beverages	1,176,650			1,176,650
Pacific Ltd	1,759,150			1,759,150
Central Poultry	-96,000			-96,000

Organization Name	Bal as @ 01/09/21	Total Invoice Sept 2021	Sept 2021 receipts	Bal as @ 30/09/21
Sunbird Capital Hotel	730,455			730,455
Umodzi Park	1,258,200	540.000		1,798,200
Sunbird LL Hotel	1,223,250			1,223,250
Tama	244,650			244,650
TEVETA	209,700			209,700
FCB	244,650			244,650
TNM	34,950			34,950
STD	279,600			279,600
KTPL	2,097,000			2,097,000
Law Commission	139,800			139,800
Rab Processors	220,000			220,000
World wide Ltd	120,000			120,000
Four Season	180,000			180,000
M.A. Motors	140,000			140,000
Constantine LTD	310,000			310,000
Capital Furniture	160,000			160,000
Capital Foods Ltd	180,000			180,000
Chinese Embassy	524,250			524,250
Chibuku Products	6,273,300			6,273,300
Malawi Housing Corp	30,000			30,000
Sun Seed Oil	0			0
One off receipts			266,200	0
Total	**32,975,908.40**	**540,000**	**266,200**	**33,485,908.40**

5.4 Property Rental receivables

The balance as at1st September 2021 was at MWK39,650,056.98. Total revenues collected for the month of September 2021 is MWK7,232,000 and the balance at the end of September 2021 is MWK32,418,056.98.

Below are the Property Rental Debtors movements for September 2021

Location	BAL as @ 01/09/21	RECEIPTS SEPTEMBER- 21	BALANCE 31/08/21
Area 13	3,556,000.00	58,500.00	3,497,500.00
Community Centre	6,857,600.00	372,500.00	6,485,100.00
Area 47	4,787,500.00	930,500.00	3,857,000.00
Chidzanja House	(146,800.00)	260,000.00	(406,800.00)
Central Market/Kw	(672,850.00)	90,000.00	(762,850.00)
Mchesi	2,844,000.00	75,000.00	2,769,000.00
Town Hall	827,500.00	37,500.00	790,000.00
Wenela Complex	21,597,106.98	5,408,000.00	16,189,106.98
Total	**39,650,056.98**	**7,232,000.00**	**32,418,056.98**

6 Expenditures

6.1 Personal Emoluments

The total budget for personal emoluments for the financial year is MWK 2.1billion and MWK 290 million has been spent in September 2021 of which MWK 180,936,439.97 are salaries and wages MWK40 million is severance pay and death gratuities, MWK67million is pension contribution and MWK1 million is Industrial Levy. 38 % of the annual budget has been utilized. LCC has no unpaid net salaries, wages and leave grants for its staff.

6.2 Other Recurrent Expenditures (ORT)

A total of MWK 153 million has been spent in September 2021; out of which MWK 9.4 million was spent on Debt Servicing to FDH Bank, MWK32.5 million was on Internal Travel, Motor Vehicle running costs amounted to MWK23.5 million, MWK30.3million was spent on Public Utilities, Office Supplies amounted to MWK36.6 million, MWK 0.8million was spent on acquisition of technical services and MWK 11.8 million was on routine maintenance of LCC assets representing 18% budget utilization.

Some of the LCC activities from various programs spent from other recurrent expenditures are:

a) On-going building Inspections with the purpose of issuing out Occupation Certificates;
b) Delivery of door to door property rates awareness messages;
c) Area 27 land acquisition preparatory meetings;
d) Enforcement activities on illegal vending;

e) Proof of concept testing on automation of an integrated revenue management system;

f) Legal charges.

6.3 Own Capital Contribution

In September 2021 LCC spent MWK9 million on own capital contribution. This expenditure relates to upgrading of central car park and maintenance of works yard offices.

7 Liabilities

7.1 Payables

As at 30th September LCC had a total of MWK1.998 billion in liabilities. MWK185 million was paid in September 2021 to reduce the liability. The list of the liabilities is presented in the table below.

Creditor	September2021 Payments (MWK)	Outstanding Balance (MWK)E
MRA	10,809,185.84	1,162,896,245.29
NICO Pensions	18,714,306.28	38,969,061.76
Severance Pay	40,277,215.46	30,722,784.54
Old mutual Pensions	48,475,485.91	47,367,736.88
TEVET	1,875,441.29	47,950,837.82
FDH	19,643,273.87	601,431,670.90
Various Operations Creditors	44,908,571.71	43,951,296.84
Councilor Motorcycle Loans Remittances to NLGFC	929,587.76	25,098,869.68
Total	**185,633,068.12**	**1,998,388,503.71**

7.2 PAYE Tax arrears

LCC accumulated arrears on PAYE remittances for 9 years to June 2018. The amount has reduced from MWK1.6 billion to MWK1.27 billion as at 30 September 2021.September PAYE will be remitted by 14th October 2021.In September 2021 we have paid to MRA MK10.8 million towards August PAYE.

DATE	REFERENCE/INVOICE NO	AMOUNT PAID	OUTSTANDING AMOUNT
7/1/2021	MRA PAYE arrears opening balance	0.00	1,352,352,080.89
7/31/2021	PAYE arrears repayment	40,000,000.00	1,312,352,080.89
8/31/2021	PAYE arrears repayment	40,000,000.00	1,272,352,080.89
9/30/2021	PAYE arrears repayment	0.00	1,272,352,080.89
TOTAL		**80,000,000.00**	

Tax deductions and remittances for the current financial year

Date	Period	Details	Payroll Amount (MWK)	Amount Paid (MWK)	Outstanding Amount (MWK)
1st July 2021	**Balance b/d**	**Bal b/d**			130,458,938.00
31st July 2021	July 2021 Payroll	July 2021 PAYE	13,936,537.95		144,395,475.95
31st August 2021	August 2021 Payroll	August 2021 PAYE	10,809,185.84	13,936,537.95	141,268,123.84
30th September 2021	Sept 2021 Payroll	September 2021 PAYE	11,010,796.13	10,809,185.84	141,469,734.13
Total			**35,756,519.92**	**24,745,723.79**	

7.3 Pension and Terminal benefits

In compliance with the Pensions Act, LCC has put every employee on pension scheme from 1st July 2020 Remittances to Old Mutual and NICO for the months of July and August 2021 have been made in September 2021.September 2021 remittances are planned to be paid by 14thOctober 2021.

Below are payments towards pension for the current financial year

NICO Pension payments 2021-2022

Date	Reference/Invoice No	Payable Amount (MWK)	Amount Paid (MWK)	Outstanding Amount (MWK)
1st July 2021	**Balance b/d**			**47,399,431.54**
31st July 2021	July 2021 Pension contribution	9,155,293.22		56,554,724.76
31st August 2021	August 2021 Pension contribution	9,542,999.38	17,957,355.48	48,140,368.66
30th September 2021	September 2021 Pension contribution	9,542,999.38	18,714,306.28	38,969,061.76
Total		**28,241,291.98**	**36,671,661.76**	

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)
1st July 2021	Bal b/d	-		67,341,416
30th July 2021	July 2021 Pension contribution	23,618,203.56		90,959,619.58
31st August 2021	August 2021 Pension contribution	24,830,760.46	44,777,917.71	71,012,462.33
30th September 2021	September 2021 Pension contribution	24,830,760.46	48,475,485.91	47,367,736.88
Total		**73,279,724.48**	**93,253,403.62**	

7.4 Severance pay and Death Gratuities

In September 2021 LCC has paid MWK40,277.215.46 towards severance and death gratuities

Date	Payee	Description	Reference	Amount (MWK)
13th September 2021	Pregina Chipangula	severance pay for Pregina Chipangula	15958	1,272,794.88
13th September 2021	Joyce Litchowa	severance pay for Joyce Litchowa	15959	1,272,794.88
13th September 2021	Veronica Kanthu	Severance pay for Veronica Kanthu	15961	1,272,794.88
13th September 2021	Fanny Kachenje	Severance Pay for Funny Kachenje	15962	1,272,794.88
13th September 2021	Teleza Mnyangale	Severance pay for Teleza Mnyangale	15963	1,272,794.88
13th September 2021	Irene Nkhata	Severance pay for Irene Nkhata	15964	1,272,794.88
13th September 2021	Ellen Saka	Severance pay for Ellen Saka	15965	1,272,794.88
13th September 2021	Manesi Madengu	Severance pay for Manesi Madengu	15966	1,272,794.88
13th September 2021	Nyadani Jabesi	Severance pay for Nyadani Jabesi	15968	1,272,794.88
13th September 2021	Maliati Samson	Severance pay for Maliat Samson	15969	1,272,794.88
13th September 2021	Melina Kanono	Severance pay for Melina Kanono	15970	1,272,794.88
13th September 2021	M Mphungu	Severance pay for Mandaku Mphungu	15971	1,272,794.88
13th September 2021	David Mtande	Severance pay for David Mtande	15973	1,272,794.88
13th September 2021	Chibwana Dailosi	Severance pay for Dailosi Chimbwana	15975	1,272,794.88

Date	Payee	Description	Reference	Amount (MWK)
13th September 2021	Samuel Jambo	Severance pay for Samuel Jambo	15976	1,272,794.88
13th September 2021	Ofesi Kafamtandala	Severance pay for Office Kafantandala	15977	1,272,794.88
13th September 2021	Evance David	Severance pay for Evance David	15978	1,285,522.75
13th September 2021	Jekapu Kapolo	Severance pay for Jekapu Kapolo	15979	1,285,522.75
13th September 2021	Stella Chimbaza	Severance pay for Stella Chimbaza	15980	1,272,794.88
13th September 2021	Jamu Bakolo	Severance pay for Jamu Bakolo	15981	1,272,794.88
13th September 2021	Jowa Watch	Severance pay for Jowa Watch	15984	1,285,541.95
13th September 2021	Mussa M'dala	Severance pay for Mussa Mdala	15985	1,272,794.88
13th September 2021	Nepiyala Chinyama	Severance pay for Nepiyala Chinyama	15986	1,285,522.75
13th September 2021	K Sangala	Severance pay for Kalimbakatha Sangala	15987	1,272,794.88
13th September 2021	N Joseph	Severance pay for Njirayamanda Josefe	15988	1,285,522.75
14th September 2021	Administrator General	Payment of Terminal Benefits: Gerald Mitembo EMP	15989	4,743,671.76
14th September 2021	Gwetse Kantwanje	Payment of terminal Benefits: Gwetse Kantwanje	15990	2,364,490.40
14th September 2021	Maloni Andrew	Severance pay for Maloni Andrew	15992	1,285,522.75

7.5 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 MK10 Million per month towards settlement of the TEVET arrears as the current monthly bills are being paid. As at 30 September 2021 the balance is at MK 47,950,837.82.

Tevet levy arrears

Date	Details	Amount paid (MWK)	Balance (MWK)
1st July 2021	Bal b/d		31,412,879.24
31st July 2021	TEVET Levy Repayment		31,412,879.24
31st August 2021	TEVET Levy Repayment	10,000,000.00	21,412,879.24
30th September 2021	TEVET Levy Repayment	0.00	21,412,879.24
TOTAL		**10,000,000.00**	

Tevet levy 2021-2022

Date	Details	Monthly Tevet Levy(1%) (MWK)	Amount Paid (MWK)	Balance (MWK)
1st July 2021	Bal b/d			48,782,199.26
31st July 2021	July 2021 TEVET Levy	1,934,200.75		50,716,400.01
31st August 2021	August 2021 TEVET Levy	1,875,441.29	26,199,082.01	26,392,759.29
30th September 2021	September 2021 TEVET Levy	2,020,640.58	1,875,441.29	26,537,958.58
TOTAL		**5,830,282.62**	**28,074,523.30**	

7.6 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 to year 2023.

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 30 September 2021 the outstanding loan balance is at MWK 601,431,670.90.

FDH bank loan schedule

DATE	DETAILS	Invoice	PRINCIPAL REPAYMENT	Outstanding
1-Jul	opening balance		0	659,480,743.82
Jul-21	Loan Repayment		19,057,585.44	640,423,158.38
Aug-21	Loan Repayment		19,348,213.61	621,074,944.77
Sep-21	Loan Repayment		19,643,273.87	601,431,670.90
Total			**58,049,072.92**	

7.7 Sundry payables

As at 31 August 2021 LCC owed various traders a sum of MWK33,634,877.03 for acquisition of various goods and services, of which MK27.8m is for vehicle and plant hiring. Attached is a schedule.

Invoice Date	Supplier	Description of item or service	Invoice No	Invoiced Amount (MWK)
17-Feb-20	LMD Trading House	Purchase fo Galvanised Chains	70541	455,000.00
3-Dec-20	Budget carhire	Hire of vehicle	18947	2,614,610.00
11-Dec-20	KJ Hardware & General Dealers	Purchase of empty sacks	24081	58,250.00
5-Jan-21	Budget carhire	Hire of vehicle	19113	2,722,475.00

Invoice Date	Supplier	Description of item or service	Invoice No	Invoiced Amount (MWK)
31-Jan-21	Budget carhire	Hire of vehicle	19146	2,324,620.00
2-May-21	Budget carhire	Hire of vehicle	01047	2,633,880.00
25-May-21	KJ Hardware & General Dealers	Purchase of plumbing materials	24347	2,383,590.00
17-Jun-21	KJ Hardware & General Dealers	Purchase of cement	24350	1,302,470.00
25-Jun-21	Xerographics Ltd	Purchase of tonner	34241	577,007.03
30-Jun-21	KLASSIQ Rent A Car	Hire of Minibus to salima	471	280,000.00
30-Jun-21	KLASSIQ Rent A Car	Hire of Minibus to salima	472	291,250.00
1-Jul-21	RE Enterprise	Hire of vehicle		8,100,000.00
5-Aug-21	KRIS OFFSET	Purchase of invoice mailers	46116	1,048,103.90
9-Aug-21	Infinity Media	Production of LCC Documentary-Strategic Plan	1106	1,400,000.00
11-Aug-21	Sheba enterprise	Purchase of paper rolls for POS devices	255	8,155,000.00
13-Aug-21	Builders corner	Purchase of Padlocks	4200	104,850.00
13-Aug-21	Electronics	Purchase of itel phones	8410	517,260.00
25-Aug-21	Kwik fit	Purchase of Tyres LL1	KT119957	920,350.00

Invoice Date	Supplier	Description of item or service	Invoice No	Invoiced Amount (MWK)
26-Aug-21	KJ Hardware & General Dealers	Purchase of Nylon rope	24493	436,875.00
7-Sep-21	Yamatech motor cycle services	Motor Cycle maintainance:MG654AJ	900	457,029.50
9-Sep-21	ART Amalgamated regional trading	Purchase of battery	129	1,291,085.58
15-Sep-21	Kosapo General Supplies	Vehicle maintainance:CP6720	748	1,146,300.00
15-Sep-21	Kosapo General Supplies	Vehicle maintainance:BP523	752	346,005.00
16-Sep-21	Kapopo	Materials for curio shed	01404	261,039.80
16-Sep-21	Lemko General Suppliers	Purchase of stationery: Health	00000234	100,549.00
16-Sep-21	MARSY TRADERS	Materials for curio shed	183	2,546,690.00
17-Sep-21	Xerographics Ltd	Purchase of tonner	34904	577,007.03
20-Sep-21	MALEMIA seat trimmers	Seat cover for BP523	035	450,000.00
22-Sep-21	Nzika arts	Small stage setup-strategic plan launch	2171	450,000.00
Total				43,951,296.84

7.8 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 ofMWK1, 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 30 September 2021 LCC has made repayments to NLGFC amounting to MWK18,521,542.56 for the period January 2020 to August 2021.September 2021 deduction amounting to MK929, 587.76.was planned to be paid in October 2021

Councilor's motor cycle loan schedule

Serial No	Name of Councillor	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	721,875.00	928,125.00
2	Ruth ChingwaluNjirayafa	1,650,000.00	34,375.00	721,875.00	928,125.00
3	William KhumboNguluwe	1,650,000.00	34,375.00	721,875.00	928,125.00
4	Alex ChipatalaChimphanda	1,650,000.00	34,375.00	721,875.00	928,125.00
5	McjoeKufamkugonaMwazani	1,650,000.00	34,375.00	721,875.00	928,125.00
6	JulinaGondweKaduya	1,650,000.00	35,106.38	702,127.66	947,872.34
7	MactonicJosiaPhiri	1,650,000.00	34,375.00	721,875.00	928,125.00
8	LynoldChakakalaChaziya	1,650,000.00	34,375.00	721,875.00	928,125.00
9	ChipiliroPhambala	1,650,000.00	34,375.00	721,875.00	928,125.00
10	Joe Katalama	1,650,000.00	34,375.00	721,875.00	928,125.00
11	VumaniNkhoma	1,650,000.00	34,375.00	721,875.00	928,125.00

Serial No	Name of Councillor	Total Loan Amount (MWK)	Repayment Amount For The Month (MWK)	Total Deductions To Date (MWK)	Balance Due (MWK)
12	GanizaniThawani	1,650,000.00	34,375.00	721,875.00	928,125.00
13	Felix TsutsaniTsokonombwe	1,650,000.00	34,375.00	721,875.00	928,125.00
14	HestonYohaneZybion	1,650,000.00	34,375.00	721,875.00	928,125.00
15	Triza Silo	1,650,000.00	34,375.00	721,875.00	928,125.00
16	Rose Antonio	1,650,000.00	34,375.00	721,875.00	928,125.00
17	BishatiChiombe	1,650,000.00	34,375.00	721,875.00	928,125.00
18	Esther Sagawa	1,650,000.00	34,375.00	721,875.00	928,125.00
19	MaloniChatewa	1,650,000.00	34,375.00	721,875.00	928,125.00
20	Chafungatira Samuel Beni	1,650,000.00	34,375.00	721,875.00	928,125.00
21	MtemwanengeMhango	1,650,000.00	34,375.00	721,875.00	928,125.00
22	Reuben ThunduPhiri	1,650,000.00	34,375.00	721,875.00	928,125.00
23	Patricia NgwiraSingini	1,650,000.00	34,375.00	721,875.00	928,125.00
24	Trouble NtchonaKamanga	1,650,000.00	34,375.00	721,875.00	928,125.00
25	Patrick Makumba	1,650,000.00	34,375.00	721,875.00	928,125.00

Serial No	Name of Councillor	Total Loan Amount (MWK)	Repayment Amount For The Month (MWK)	Total Deductions To Date (MWK)	Balance Due (MWK)
26	Richard Banda	1,650,000.00	35,106.38	702,127.66	947,872.34
27	Gift Dzaone Tanganyika	1,650,000.00	34,375.00	721,875.00	928,125.00
	TOTAL	44,550,000.00	929,587.76	19,451,130.32	25,098,869.68

8 Development Expenditures

8.1 Development funds (Water Structures)

Development funds are funds for provision of water resources for the four constituencies of the Lilongwe City.

The budget provision for 2021-2022 Financial year is MWK48 million. LCC has received MWK16, million to date representing 33.33% budget performance. In July 2021, a total of MWK 47,277,153.15 was brought forward from the 2020-2021 financial year as unused funds. All Constituencies have not yet started spending their funds as shown in the table below.

Project Title	Location	Total Estimated Cost for 2021-2022 Budget (MK)	Actual Amount Spent in 2021-2022 Financial Year	Balance (MK)	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)
				-		

8.2 Constituency Development Fund (CDF)

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. LCC has an annual budget of Mk160, 000,000.00 and has this month of September received funding amounting to K53, 333,334.00 meant for August funding representing 33.33 budget performance. In June 2021, a total of MK91,668, 831.40 was brought forward to July 2021 as unused funds

In September, 2021, Constituency Development Fund has been used as follows;

a) Lilongwe City South West Constituency spent K20, 095, 661.12 on projects and K507567.04 on (administration) supervision of ongoing project in the constituency making a total of K20, 603 228.16 which was paid from the opening balances.

b) Lilongwe City Center Constituency spent K9, 282,137.51 on projects and K101, 036.00 on project supervision making a total of K 9,383,173.51 which was paid from the opening balances.

c) Lilongwe City South East Constituency spent K5, 359,076.12 on projects and K33, 744.00 on administration making a total payment of K5, 392,820.12.

The Summarized Project Progress In the above mentioned Constituencies is presented in the table below:

Project Title	**Location**	**Total Estimated Cost for 2021-2022 Budget (MK)**	**Actual Amount Spent in 2021-2022 Financial Year**	**Balance (MK)**	**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)**
Reconstruction of Brock fence	Livimbo FP School - Lilongwe City South West Constituency	7,073,265.94	7,073,265.39	0.55	completed	no challenges
comstruction of school block Mches	Mchesi Ward - Lilongwe City South West Constituency	26,248,800.00	12,306,800.00	13,942,000.00	not completed (85%)	delays by the contractors
Outstanding VAT for Pachalo Building	Kawale 2- Lilongwe City South	715,595.73	715,595.73	-	completed	no challenges

Project Title	Location	Total Estimated Cost for 2021-2022 Budget (MK)	Actual Amount Spent in 2021-2022 Financial Year	Balance (MK)	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)
Contractors-Construction of a Chadzamakono market shed	West Constituency					
Contruction of Drainage works	Along Paudala Kavala Road-State House -Lilongwe City South East	7,206,584.06	5,359,076.12	1,847,507.94	completed	Delays in Payments by City Council
Construction of Irish Bridge at Nankhaka River	Nankhaka - Area 25 - Lilongwe City Centre Constituency	26,536,305.00	9,282,137.51	17,254,167.49	80% done - Work still in progress	Delays by the contractors for unknown reasons

8.3 Infrastructure Development Fund (IDF)

The total budget for the year 2021-2022 is MK127,000,000.00. LCC has received MWK42, 808,597.11 funding to date for this year representing 33.70% budget performance. MWK 35 156 108.13 was brought forward from 2020-2021 as unused funds. MK3.9 million was paid from the opening receipts balances on the project shown in the table below:

Project Title	Location	Total Estimated Cost for 2021-2022 Budget (MK)	Actual Amount Spent in 2021-2022 Financial Year	**Balance (MK)**	Status of the Project	Challenges & Action taken or To be taken To Address the Challenge
Maintenance and Rehabilitation of Electricity	Central Markets	3,961,000.00	3,961,000.00	0	work still in progress	ESCOM delays to connect electricity
Total		**3,961,000.00**	**3,961,000.00**	**0**		

8.4 Locally Generated Revenue Projects.

In September, 2021, Lilongwe City Council spent MWK1, 698,587.16 on Rehabilitation of Central Market Car Park project. The project has been carried forward from previous year. Below is the summarized report.

Project Title	Location	Total Estimated Cost for 2020-21 Budget (MK)	Actual Amount Spent in 2020-21 Financial Year	Balance (MK)	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 Central Market Carpark	Lilongwe Central Market	9,191,146.32	1,698,587.16	7,492,559.16	not completed (60%) and still in progress	Contract Management issues but resolved