

## LILONGWE CITY COUNCIL



## MARCH 2024 FINANCIAL REPORT

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## **1. Chief Executive Statement**

### **1.1 Introduction**

Lilongwe City Council (LCC) has a total annual budget of MWK16.766 billion. Out of this MWK7.378 billion is under Central Government Transfers (CGT), and MWK9.387 billion under Locally Generated Revenues (LGR). Summary performance for the year ending March 2024 is presented in the sections below:

### **1.2 Revenue Performance**

A total of MWK 15 billion has been realized in the year representing a 91% performance against the budget revenues. 49% of budgeted CGT have been received while 123% of budgeted LGR have been realized. Cash collection performance under LGR is at 74% against budgeted revenues. This performance is an increase from 70% performance against the budget in the year ending March 2023. The increase is mainly attributed to improved internal controls on licenses and car parking fees.

### **1.3 Expenditure Performance**

Total expenditure for the year is at MWK9.3 billion representing a 55% of projected expenditure. Expenditure on personal emoluments is at MWK4 billion representing 43% of total expenditure. LCC has spent MWK2.2 billion on capital outlay with MWK1.7 billion on roads.

### **1.4 2024-2025 financial year expectations**

LCC has planned to improve on revenue collection with the roll out of an automated integrated revenue management information system. The automation will include digitalizing the process used to collect the revenue. E-Parking system which has already brought in great improvements in collecting parking fees will be fully implemented to include setting up barriers in selected places to catch car owners who have accumulated unpaid bills. Total revenue budget for 2024-25 is at MWK29.7 billion, and LCC is committed to ensure the budget target is achieved by 31<sup>st</sup> March 2025



Dr Macloud Kadam'manja  
Chief Executive Officer

## 2. Consolidated Itemized Financial Report

Lilongwe City Council April 2023 - March 2024 Financial Report Currency <span style="float: right;">MWK</span>					
Item Description	Approved Budget Estimate	March 2024 Actuals	April 2023- March 2024 Actuals	Budget Balance	Performance (%ge)
<b>REVENUE</b>					
<b>Government Transfers</b>					
General Resource Fund	(191,323,158)		(191,323,157)	(1)	100%
Water Structures Fund	(48,000,000)		(24,000,000)	(24,000,000)	50%
Sector Funds	(447,940,817)		(447,940,816)	(1)	100%
Constituency Development Fund	(400,000,000)		(400,000,000)		100%
Infrastructure Development Fund	(171,234,388)		(85,617,194)	(85,617,194)	50%
City Roads Rehabilitation	(6,120,000,000)	(469,918,836)	(2,498,242,356)	(3,621,757,644)	41%
<b>Total Government Transfers</b>	<b>(7,378,498,363)</b>	<b>(469,918,836)</b>	<b>(3,647,123,523)</b>	<b>(3,731,374,840)</b>	<b>49%</b>
<b>Locally Generated Revenues</b>					
Central Government Property Rates	(287,335,884)	(23,944,657)	(287,335,884)		100%
Other Property Rates	(5,061,531,725)	(423,429,732)	(7,292,885,333)	2,231,353,608	144%

Item Description	Approved Budget Estimate	March 2024 Actuals	April 2023- March 2024 Actuals	Budget Balance	Performance (%ge)
Income from Market Establishments	(872,493,721)	(37,318,097)	(579,495,085)	(292,998,636)	66%
Fees and Service Charges	(1,656,335,266)	(61,871,941)	(1,802,162,190)	145,826,923	109%
Licenses and Permits	(1,235,413,638)	(242,706,246)	(1,278,284,746)	42,871,108	103%
Income from Commercial Undertakings	(274,011,000)	(24,185,800)	(296,160,425)	22,149,425	108.0834072
<b>Total Locally Generated Revenues</b>	<b>(9,387,121,234)</b>	<b>(813,456,473)</b>	<b>(11,536,323,662)</b>	<b>2,149,202,429</b>	<b>123%</b>
<b>TOTAL REVENUE</b>	<b>(16,765,619,597)</b>	<b>(1,283,375,309)</b>	<b>(15,183,447,185)</b>	<b>(1,582,172,412)</b>	<b>91%</b>
<b>EXPENDITURE</b>					
<b>Personal Emoluments</b>					
Direct Staff	3,250,222,931	214,091,532	4,063,897,497	(813,674,566)	125%
<b>Sub Total: Personal Emoluments</b>	<b>3,250,222,931</b>	<b>214,091,532</b>	<b>4,063,897,497</b>	<b>(813,674,566)</b>	<b>125%</b>
<b>Other Recurrent Transactions</b>					
Internal Travel	545,411,596	20,652,829	297,635,944	247,775,652	55%
External Travel	110,100,000	15,761,800	44,382,175	65,717,825	40%
Public Utilities	341,416,191	12,340,940	191,933,182	149,483,009	56%
Office supplies & Services					
	1,372,930,308	79,109,772	871,663,144	501,267,164	63%

Item Description	Approved Budget Estimate	March 2024 Actuals	April 2023- March 2024 Actuals	Budget Balance	Performance (%ge)
Medical supplies	20,120,000		17,549,320	2,570,680	87%
Education supplies	4,915,658		1,492,250	3,423,408	30%
Training expenses	89,711,282	1,995,139	44,512,953	45,198,329	50%
Acquisition of Technical Services	441,250,025	2,930,000	221,780,514	219,469,511	50%
Agriculture inputs	38,450,000		9,608,215	28,841,785	25%
Food and rations	31,949,280	1,880,700	35,825,700	(3,876,420)	112%
Other goods and services	670,785,062	13,377,374	128,435,577	542,349,486	19%
Motor Vehicle Running Expenses	685,980,716	49,336,842	450,062,811	235,917,905	66%
Routine Maintenance of assets	406,363,987	20,355,743	206,708,504	199,655,483	51%
Subscriptions	23,430,000	475,000	16,646,076	6,783,924	71%
Grants & Subvention	180,511,346		181,611,346	(1,100,000)	101%
Formation and maintenance of capital assets	240,512,683		15,889,113	254,623,570	7%
Council & functions	271,285,200	13,150,200	249,182,851	22,102,349	92%
HIV/AIDS Intervention	11,079,928	565,000	9,879,941	1,199,987	89%
Debt Servicing	785,608,305		54,928,416	815,946,249	7%

Item Description	Approved Budget Estimate	March 2024 Actuals	April 2023- March 2024 Actuals	Budget Balance	Performance (%ge)
<b>Sub Total: ORT</b>	<b>6,271,811,567</b>	<b>231,931,339</b>	<b>3,049,728,032</b>	<b>3,337,349,895</b>	<b>49%</b>
<b>Capital Outlay</b>					
Own capital contribution	504,350,711	2,150,590	95,745,952	408,604,759	19%
Constituency Development Fund	400,000,000		299,982,948	100,017,052	75%
Infrastructure Development Fund	171,234,388	10,205,400	115,529,946	55,704,442	67%
Water Structures Fund	48,000,000		240,000	47,760,000	1%
City Roads Rehabilitation	6,120,000,000	109,213,519	1,774,674,510	4,345,325,490	29%
<b>Sub Total: Own Capital</b>	<b>7,243,585,099</b>	<b>121,569,509</b>	<b>2,286,173,356</b>	<b>4,957,411,743</b>	<b>32%</b>
<b>TOTAL EXPENDITURE</b>	<b>16,765,619,597</b>	<b>567,592,380</b>	<b>9,284,532,525</b>	<b>7,481,087,072</b>	<b>55%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>(715,782,929)</b>	<b>(5,898,914,661)</b>		
<b>Donor Funds</b>					
Donor Receipts	(98,294,300)		(228,494,021)	130,199,720	232%
Less: Donor Expenditure	210,577,308	2,339,800	124,025,217	86,552,090	59%
<b>Donor Surplus/Deficit</b>	<b>112,283,007</b>	<b>2,339,800</b>	<b>(104,468,803)</b>	<b>216,751,810</b>	<b>-93%</b>



## **2.1 Government Transfers**

Total Government Transfers Budget for 2023-2024 Financial year is MWK 7.3billion. A total of MWK3.6 billion has been received to date representing a 49% performance.

### **2.1.1 General Resource Fund (GRF)**

The approved budgeted receipts for 2023-2024 financial year was MWK191 million. LCC has to date received MWK191 million funding representing 100% budget performance. LCC uses GRF funds on fuel for refuse collection, maintenance of motor vehicles and HIV Aids intervention at work place.

### **2.1.2 Water Structures**

The budget provision for 2023-2024 financial year was MWK48 million. In March 2023, a total of MWK52, 027,632 was brought forward to the 2023-2024 financial year as unused funds. LCC has to date received MWK24, 000,000 funding representing 50% budget performance.

## **2.2 Sector Funds**

Sector funds are government transfers for programs under devolved sectors of: Education, Sports, Youth and Environment. Total budget provision for sector funds for 2023-2024 financial year is MWK447 million. LCC has to date received MWK447 million funding representing 100% budget performance.

### **2.2.1 Urban Basic Education**

The budget provision for 2023-2024 Financial year is MWK426 million. LCC has to date received MWK426 million funding representing 100% budget performance.

### **2.2.2 Sports Sector**

The budget provision for 2023-2024 financial year is MWK8.4 million. LCC has to date received MWK8.4 million funding representing 100% budget performance.

### **2.2.3 Youth Sector**

The budget provision for 2023-2024 Financial year is MWK8.9 million. LCC has to date received MWK8.9 million funding representing 100% budget performance.

### **2.2.4 Environment Sector**

The budget provision for 2023-2024 financial year is MWK4.1 million. LCC has to date received MWK4.1 million funding representing 100% budget performance.

### **2.2.5 Constituency Development Fund (CDF)**

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. LCC has an annual budget of MWK400 million. As at 31st March 2024, a total of MWK400 million funding representing has been received representing a 100% budget performance.

### **2.2.6 Infrastructure Development Fund (IDF)**

The IDF budget provision for the year 2023-2024 was MWK171, 234,388.00. As at 31<sup>st</sup> March, 2024, Lilongwe City Council received MWK 85,617,193.80 representing 50% of the budget performance.

### **2.2.7 Lilongwe City Roads Rehabilitation Fund**

City Road Funds are funds meant for the construction, upgrading and rehabilitation of roads within the City with an aim of improving road network and accessibility in the city of Lilongwe. The total budget for the year 2023-24 was MWK 6 billion. As at 31st March, 2024, LCC has received MWK 249,824,2356.05 funding representing 40% of the budget performance.

## **2.3 Locally Generated Revenues**

A total of MWK9.3 billion has been budgeted for the 2023-2024 financial year under locally generated revenues. MWK886 million has been realized in the month of March 2024. Detailed revenue item performance is presented in paragraphs 3.2.1 to 3.2.6 below.

### **2.3.1 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 MWK5 billion has been budgeted for 2023-2024 financial year. MWK447 million has been realized as a portion of total annual budget in the month of March 2024.

### **2.3.2 Government Property Rates**

Total budget ceiling for the year 2023-2024 is MWK287 million. LCC has to date received MWK143 million representing 50% budget performance.

### **2.3.3 Other Property Rates**

Total budgeted revenues under other property rates for the 2023-2024 financial year are at MWK5 billion. MWK423 million has been realized in the month of March 2024 as a proportion of the total annual budget. LCC is working towards achieving a collection rate of 80% on current bills by 2025. Actual collection on other property rates for March 2024 is MWK162,785,561 million.

## February & March 2024 - Other Property Rates Comparative Report

Description	February '24 Collection (MWK)	March '24 Collection (MWK)
Property Rates Arrears	98,909,887.85	109,868,514.36
Property Rates Current	100,909,887.95	52,917,046.95
<b>Total</b>	<b>199,798,229.80</b>	<b>162,785,561.31</b>

### 2.3.4 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 March 2024 is MWK44 million.

Detailed respective market collections are presented in the table below:

#### February & March 2024 - Market revenues comparative report

Market name	February Collections	March Collections
GULLIVER	112,750.00	159,500.00
LUMBADZI	913,750.00	1,045,000.00
KANENGO	367,000.00	254,250.00
AREA25A	102,000.00	71,500.00
AREA25B	30,500.00	47,250.00
AREA25C	14,000.00	22,500.00
NSUNGWI	1,384,000.00	1,554,500.00
MGONA		
AREA49PROPER		
DUBAI	114,750.00	96,250.00
UPPER BIWI	194,500.00	205,750.00
AREA47A	732,250.00	665,750.00
AREA47B	355,000.00	483,000.00
CENTRAL MARKET	13,050,050.00	13,133,250.00
TSOKA	12,257,500.00	12,294,758.00
MCHESI	1,303,750.00	1,233,000.00
CHINSAPO	231,750.00	227,500.00
AREA3	1,067,000.00	744,750.00
AREA18A	810,000.00	807,500.00
AREA18B	292,250.00	313,000.00
CHILINDE1	118,000.00	130,000.00

Market name	February Collections	March Collections
BIWI TANK	613,750.00	554,250.00
PHWETEKERE	136,000.00	120,000.00
MWENYEKONDO	274,250.00	247,250.00
KAWALE1	1,366,750.00	1,327,250.00
KAWALE2A	172,550.00	167,000.00
KAWALE2B	93,000.00	223,000.00
AREA13	234,750.00	230,500.00
AREA24	450,250.00	458,500.00
NGWENYA	1,926,250.00	2,148,750.00
AREA49 SECTOR6		
CHILINDE2	538,250.00	542,500.00
AREA23A	1,031,750.00	1,268,000.00
AREA23B	321,250.00	389,500.00
AREA23C	162,750.00	161,250.00
AREA22A	116,750.00	119,750.00
CHIPASULA	152,250.00	144,000.00
KALIYEKA	588,250.00	661,000.00
MTANDIRE	368,500.00	388,750.00
Ground Rent	2,286,300.00	2,112,250.00
Water sales		130,000.00
<b>TOTAL</b>	<b>44,284,400.00</b>	<b>44,882,508.00</b>

### 2.3.5 Fees & Service Charges

The revenue collected as fees and service charges in the month of March 2024 amounted to MW161 million. Plan Scrutiny Fees contribute the highest at 57% of collected fees and service charges. Plan Scrutiny Fess is followed by Development fees contributing 24% and Car Parking Fees which is contributing 11%.

Fees & Service Charges Comparative report			
Description	February '24 Collection	March '24 Collection	%ge
Planning Scrutiny Fees	54,473,659.90	91,830,569.16	57%
Development Fees	21,378,009.50	39,428,123.77	24%
Car Park Fees	18,866,195.00	17,965,207.00	11%
Burial Fees	2,583,500.00	3,741,000.00	2%
Refuse Collection Fees	872,500.00	1,674,000.00	1%
Admini Charges Recovered	1,890,000.00	1,363,000.00	1%
Park Entry Fees and Pav Hire	1,250,000.00	1,180,000.00	1%
Estate/ground fees	11,922,644.32	910,609.54	1%
Fire Fighting Training Fees	825,000.00	872,400.00	1%
Change of Ownership Application.	1,223,150.00	807,250.00	0%
Tree Cutting/Felling	341,457.00	510,899.10	0%
Medical Cards	405,000.00	415,000.00	0%
Rates Clearance Cert. Fee	631,000.00	330,000.00	0%
Consent Fees	675,000.00	285,000.00	0%
Plant & Flower Sales	10,000.00	267,000.00	0%
Registration Fees	565,000.00	160,000.00	0%
Fines	2,040,000.00	131,000.00	0%
Plot Application Fees	75,000.00	80,000.00	0%
Medical Examination Fees		35,000.00	0%
Interest Income		12,122.14	0%
Advertising Fees	369,300.00		0%
<b>TOTAL</b>	<b>120,396,415.72</b>	<b>161,998,180.71</b>	

### 2.3.6 Licenses and Permits

These revenues include collections from business premises licenses, Liquor licenses, Occupation Certificates, business occupation licenses and food licenses. Total collection for March 2024 is MWK241 million. Total collected to date is MWK1.2 billion.

### 2.3.7 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.

MWK24 million has been realized in the month of March 2024 as a proportion of the annual budget. The amount collected for the month of March 2024 is MWK10 million.

### 3. Receivables

These are amounts of money owed to the council by clients for services not yet paid for, and those who own properties within the city. Main receivables are Property Rates, Refuse Collection, Car park and Property Rentals. The opening balance for receivables in January 2024, amounted to **MWK14, 258,288,767.82**. Amount of invoices/adjustments for the month amounted to **-MWK13, 276,280.29**, this has come because of a waiver of surcharges which started in November 2023 but it has been reported in this month. The total revenue collected within the month amounted to **MWK317, 421,160.31**. The closing balance is **MWK13, 927,591,327.22** as at 31<sup>st</sup> March 2024. The summary for the revenues has been shown below.

#### 3.1 Other Property Rates Receivables

Other property rates balance as at the beginning of March, 2024 was at **MWK12, 581,705,651.75** with Invoices/adjustments amounting to **MWK13, 276,280.29**. Revenue collected during the month amounted to **MWK162, 785,561.31**, leaving a balance of **MWK12,405,643,810.15**, as at 31<sup>st</sup> March 2024.

#### Other Property Rates Receivable Schedule

PERIOD	CURRENT AMOUNT(MWK	TOTAL RECEIPTS(MWK)	BALANCE (MWK)
Balance as at 1 <sup>st</sup> March, 2024			12,581,705,651.75
March, 2024 Invoices-Adjustments			12,568,429,371.46
March, 2024 Receipts	52,917,046.95	109,868,514.36	12,405,643,810.15
Balance as at 31 <sup>st</sup> March, 2024.			12,405,643,810.15

### 3.2 Government Property Rates Receivables

Outstanding Government Property rates as at 1<sup>st</sup> March, 2024, was **MWK 1,385,084,281.42**. Receipts collected within the month amounted to **MWK 143,736,149.00**. The closing balance as at 31<sup>st</sup> March 2024, is at **MWK1, 241,348,132.42**.

#### Government Property Rates Receivable Schedules

PERIOD	RECEPTS- ARREARS(MWK)	RECEPTS- CURRENT (MWK)	OUTSTANDING BALANCE(MWK)
Balance as at 1 <sup>st</sup> March, 2024			1, 385,084,281.42
March 2024 Surcharges			1,385,084,281.42
March 2024 Receipts	143,736,149.00		1,241,348,132.42
<b>Balance as at 31<sup>st</sup> March, 2024.</b>			<b>1,241,348,132.42</b>

### 3.3 Refuse Collection Receivables

The opening balance as at 1<sup>st</sup> March, 2024 was at **MWK 25,555,851.00**. There were no Invoices raised within the month. There were no receipts collected within the month. The closing balance as at 31<sup>st</sup> March 2024, is **MWK 25,555,851.00**.

#### Refuse Collection Receivable Schedules

PERIOD	INVOICE(MWK)	RECEIPTS(MWK)	OUTSTANDING BALANCE(MWK)
Balance as at 1 <sup>st</sup> March, 2024			25,555,851.00
March, 2024 Invoices	0		25,555,851.00
March,2024 Receipts		0	25,555,851.00
Balance as at 31 <sup>st</sup> March 2024,			5,555,851.00

### 3.4 Property Rental Receivables

The opening balance as at 1<sup>st</sup> March, 2024 was **MWK 156,987,700.15**. There were no invoices raised during the month. A total of **MWK10, 899,450.00** has been collected within the month. The closing balance as at 31<sup>st</sup> March 2024, is **MWK146, 088,250.15**.

#### Property Rental Receivable Schedules

PERIOD	INVOICES(MWK)	RECEIPTS(MWK)	BALANCE(MWK)
Balance as at 1 <sup>st</sup> March, 2024			156,987,700.15
March, 2024 Invoices	0.00		156,987,700.15
March, 2024 Receipts		10,899,450.00	146,088,250.15
Balance as at 31 <sup>st</sup> March, 2024.			146,088,250.15

### 3.5 Car park Receivables

The opening balance as at 1<sup>st</sup> March 2024, for Car park receivables was at **MWK 108,955,283.50**. No invoices were raised during the month of March 2024. There were no revenues collected within the month. The closing balance as at 31<sup>st</sup> March 2024, is **MKW108,955,283.50**.

#### Car Park Receivables Schedule

PERIOD	CURRENT INVOICES (MWK)	TOTAL RECEIPTS(MWK)	BALANCE (MWK)
Balance as at 1 <sup>st</sup> March, 2024			108,955,283
March, 2024 Invoices	19,129,487.50		128,084,771
March, 2024 Receipts		17,965,207.00	110,2119,564
Balance as at 31 <sup>st</sup> March, 2024.			110,2119,564



## 4. EXPENDITURES

### 4.1 Personal Emoluments

The total expenditure on personal emoluments for the 2023-2024 financial year **MWK4 billion** representing 43% of total expenditure. LCC is working on reducing the wage bill through retiring employees who are due for retirement and outsourcing of functions.

### 4.2 Other Recurrent Expenditures (ORT)

The total annual budget for ORT is **MWK6.315 Billion** from which **MWK230 million** has been spent in March 2024. Cumulative expenditure to March 2024 is at MWK3 billion representing a 49% budget utilization. LCC is spending more ORT on office supplies and services (30% of total ORT spent), motor vehicle running expenses (15% of total ORT spent) and internal travel which is at 10% of ORT spent.

### 4.3 Capital Outlay

Total expenditure on capital outlay is at MWK2.2 billion of the budgeted MWK7.2 billion representing a 32% performance. This low performance has been caused because of delayed procurement and implementation of projects under Own Capital Projects, Constituency Development Fund, Water Structures, and City Roads. LCC did not receive all funding for e Infrastructure Development. The detailed performance under each category of projects is presented in the tables below.

#### 4.3.1 Water Structures

In March 2023, a total of MWK52, 027,632 was brought forward to the 2023-2024 financial year as unused funds. LCC has to date spent MWK7, 195,658.47 on borehole drilling as indicated below:

##### REVENUE AND EXPENDITURE ANALYSIS BY PROJECT

	LILONGWE CITY WEST CONSTUENCY	LILONGWE CITY CENTRE CONSTUENCY		LILONGWE CITY SOUTH EAST CONSTUENCY		LILONGWE CITY SOUTH WEST CONSTUENCY		TOTAL CONSTITUENCY FUND	
	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET
<b>REVENUE</b>									
Balance b/d		3,462,994		23,753,381		19,978		24,791,278	52,027,632
Cash funding	12,000,000	6,000,000	12,000,000	6,000,000	12,000,000	6,000,000	12,000,000	6,000,000	24,000,000
<b>Total revenue</b>		<b>9,462,994</b>		<b>29,753,381</b>		<b>6,019,978</b>		<b>30,791,278</b>	<b>76,027,632</b>
<b>EXPENDITURE</b>									
<b>Project Title</b>									
Drilling of 6 Boreholes in Lilongwe City South West							6,605,611	5,334,488	5,334,488
Borehole maintenance in Chisapo Ward (Claimed Retention)	581,171	581,171		-		-		-	581,171
Borehole Application fee to National Water Resources Authority (NWRA)	240,000	240,000	560,000	560,000	240,000	240,000	240,000	240,000	1,280,000
<b>Total Payments</b>	<b>821,171</b>	<b>821,171</b>	<b>560,000</b>	<b>560,000</b>	<b>240,000</b>	<b>240,000</b>	<b>6,845,611</b>	<b>5,574,488</b>	<b>7,195,658</b>
<b>Balance c/f</b>		<b>8,641,823</b>		<b>29,193,381</b>		<b>5,779,978</b>		<b>25,216,791</b>	<b>68,831,974</b>

#### 4.3.2 Constituency Development Fund Return- (CDF)

	LILONGWE CITY WEST CONSTUENCY		LILONGWE CITY CENTRE CONSTUENCY		LILONGWE CITY SOUTH EAST CONSTUENCY		LILONGWE CITY SOUTH WEST CONSTUENCY		TOTAL CONSTITUEN CY FUND
	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET
REVENUE									
Balance b/d		73,496,132	-	4,927,334	-	35,772,126	-	23,244,597	137,440,189
Cash funding	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	400,000,000
<b>Total revenue</b>		<b>173,496,132</b>		<b>104,927,334</b>		<b>135,772,126</b>		<b>123,244,597</b>	<b>537,440,189</b>
EXPENDITURE									
<b>Project Title</b>									
Drainage Improvement on Glorious Box Culvert in Mtandire	34,752,533	34,752,532	-	-					34,752,532
Construction Materials for Chilinde Primary School					10,654,560	10,654,560			10,654,560
Construction of Various bridges (Drainage Improvements) on Kum'bweza road					23,796,406	23,796,406			23,796,406
Construction of Foot Bridge at Mango Foot Bridge in Area 22							32,396,553	32,396,553	32,396,553
Construction of Tsabango 2 Box Culvert (retention)					820,050	820,050			820,050
Fuel for grading roads under CDF	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	20,000,000

	LILONGWE CITY WEST CONSTUENCY		LILONGWE CITY CENTRE CONSTUENCY		LILONGWE CITY SOUTH EAST CONSTUENCY		LILONGWE CITY SOUTH WEST CONSTUENCY		TOTAL CONSTITUEN CY FUND
	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET
Fuel for CDF operations	1,367,000	1,367,000							1,367,000
Drainage improvement Kaliyeka 2					7,027,091	7,087,409			7,087,409
Construction of Twin Box Culvert in Kaliyeka 1					20,405,237	20,405,238			20,405,238
Contruction of Chankhandwe Box Culvert (Retention) in Chinsapo	983,582	983,582							983,582
Contruction of Zion Box Culvert (Retention) in Chinsapo	924,980	924,980							924,980
Installation of Culvert at Pa Manda in Area 38							8,789,051	5,693,687	5,693,687
Construction of Banja Loyera Parish Bridge	45,924,237	45,924,237							45,924,237
construction of area 18B Northern footbridge			5,879,385	5,879,385					5,879,385
Construction of Foot Bridge in Area 24 - Ngwenya Mosque							2,637,870	2,637,870	2,637,870
Construction of Kawale Market benches (Retention)							495,513	495,513	495,513

	LILONGWE CITY WEST CONSTUENCY		LILONGWE CITY CENTRE CONSTUENCY		LILONGWE CITY SOUTH EAST CONSTUENCY		LILONGWE CITY SOUTH WEST CONSTUENCY		TOTAL CONSTITUEN CY FUND
	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET
Construction of box culvert @ Msambeta (Retention)					1,150,489	1,150,489			1,150,489
Rehabilitation of Area 25 Market shed (Retention)			423,001	423,001					423,001
Constrction of Majiga Box culverts (Retention)					726,570	726,570			726,570
Construction of dainage at Kawale PTC							27,580,198	24,534,994	24,534,994
Construction of foot bridge in Kawale							24,496,350	9,875,417	9,875,417
Construction of N'gona Chatata Box Culvert (Ancillary Works)			36,050,145	36,289,630					36,289,630
Construction of Dzuka3 Cell Box Culvert			97,593,595	50,497,353					50,497,353
Construction of Msambambachikho School							83,535,896	24,908,119	24,908,119
Fuel (Diesel) for Road maintenance-LCW	1,367,000	1,367,000							1,367,000
Claimed retention on -Area 18B Southern Footbridge			786,867	786,867					786,867
Sub-total	90,319,331	90,319,331	145,732,992	98,876,235	69,580,403	69,640,722	184,931,431	105,542,152	364,378,441

	LILONGWE CITY WEST CONSTUENCY		LILONGWE CITY CENTRE CONSTUENCY		LILONGWE CITY SOUTH EAST CONSTUENCY		LILONGWE CITY SOUTH WEST CONSTUENCY		TOTAL CONSTITUEN CY FUND
	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET	REV / EXP TO DATE	ANNUAL BUDGET
Bursary	5,000,000	11,642,500	5,000,000	8,031,750	5,000,000	8,893,500	5,000,000	2,385,750	30,953,500
Women & Youth Economic Empowerment	10,000,000	8,000,000	10,000,000	10,000,000	10,000,000		10,000,000		18,000,000
Administration	5,000,000	4,260,649	5,000,000	2,607,816	5,000,000	3,511,785	5,000,000	4,338,438	14,718,688
Sub-total	20,000,000	23,903,149	20,000,000	20,639,566	20,000,000	12,405,285	20,000,000	6,724,188	63,672,188
Total Payments	-	114,222,480	-	119,515,801	-	82,046,007	-	112,266,340	428,050,628
Balance c/f		59,273,652	-	(14,588,467)	-	53,726,120	-	10,978,257	109,389,561

### 4.3.3 Infrastructure Development Fund (IDF)

The IDF budget provision for the year 2023-2024 is MWK171, 234,388.00. As at 31<sup>st</sup> March, 2024, Lilongwe City Council received MWK 85,617,193.80 representing 50% of the budget performance. To date, LCC has spent MWK104,469,630.52 on IDF projects as indicated below:

Below is the list of Projects implemented under IDF:

Project Title	Location	Total Estimated Cost for 2023-2024 Budget (MWK)	Actual Amount Spent in 2023-2024 Financial Year	Balance (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)
Supply and Delivery of Solar Street Lights	City Centre	68,096,000	68,096,000	-	100%	delays in payment
Maintenance of Traffic Lights at BICC Junction	City Centre	10,205,400.00	11,060,315.52	-	100%	delays in payment
Drainage Improvement on Katete - Dimba Road	Area 24	10,565,813.84	10,565,813.84		100%	delays in payment
Street Lights Maintenance(Presidential Way & M1 Roads)	(Presidential Way & M1 Roads)	15,107,915.00	15,107,915.00		100%	delays in payment
<b>Total</b>		<b>104,295,128.84</b>	<b>104,469,630.52</b>	<b>-</b>		

#### 4.3.4 Lilongwe City Roads Rehabilitation Fund

City Road Funds are funds meant for the construction, upgrading and rehabilitation of public roads within the City with an aim of improving road network and accessibility in the city of Lilongwe. The total budget for the year 2023-2024 is MWK 6,120,000,000. As at 31st March, 2024, LCC has received MWK 249,824,2356.05 funding representing 40% of the budget performance.

Currently, there are 4 Road Projects that are in progress: Mtaya - Penyenye Road, Area 25/Dzenza Road and Mtandire / Air Wing Road and New Shire/ Kaunda Road (Area 49). This Fiscal Year, LCC has to date spent MWK2, 048,555,388. Below is the summarized report.

Project Title	Location	Actual Contract Prices	Budget Allocation for 2023-2024 (MK)	Total Expenditure Carried Forward	Actual Spent in 2023-2024 Financial Year	Total Expenditure to date	Balance on Contract Sum (MK)	Budget Utilization	Challenges & Action taken or To be taken To Address the Challenge
Upgrading of Mtaya - Penyenye Road	Area 38	2,961,014,462	1,018,534,290	1,942,480,172	628,496,288	2,570,976,460	390,038,002	87%	no challenges
Purchase of ESCOM Poles for Mtaya-Penyenye Road - (Ngwenya to Penyenye Bottle Store)	Area 38	30,720,254			30,720,254	30,720,254	-	100%	no challenges
Rehabilitation of Mtandire To Airwing Road	Mtandire	3,056,571,968	2,478,596,881	577,975,086	1,222,784,166	1,800,759,252	1,255,812,716	59%	no challenges
Construction of Kaunda - New Shire	Area 49	3,491,130,850	3,491,130,850	-	102,600,489	102,600,489	3,388,530,361	3%	no challenges



Project Title	Location	Actual Contract Prices	Budget Allocation for 2023-2024 (MK)	Total Expenditure Carried Forward	Actual Spent in 2023-2024 Financial Year	Total Expenditure to date	Balance on Contract Sum (MK)	Budget Utilization	Challenges & Action taken or To be taken To Address the Challenge
Road (Area 49)									
Rehabilitation of Area 25C - Dzenza Road	Rehabilitatio Area 25 To Dzenza Road				51,704,448	51,704,448			
Rehabilitation of Area 23 - Mches Road ( Claimed Retention)	Area 23				40,783,717	40,783,717			
<b>Total</b>		<b>9,539,437,534</b>	<b>6,988,262,021</b>	<b>2,520,455,258</b>	<b>2,077,089,363</b>	<b>4,597,544,621</b>	<b>5,034,381,078</b>	<b>48%</b>	



## 5. Payables

These are monies LCC owes its suppliers for delivered goods and services and are categorized into long term and short term. The opening balance for March 2024 was MWK1.6 billion. A total of MWK333,403,341 was accumulated and MWK**200,460,926** was paid in the month of March 2024 leaving a balance of MWK1.706 billion as at 31 March 2024. Cumulatively in the year, MWK1.83 billion has been paid towards reducing the liability. The summary of payables is presented in the table.

	1ST APRIL 2023 OPENING BAL	MARCH 2024 PAYMENTS	PAYMENTS TO DATE	OUTSTANDING BALANCE 31MARCH 2024
MRA	962,896,245	0.00	80,000,000	882,896,245
NICO Pensions	13,128,445	0.00	0.00	13,128,445
TEVET	21,127,227	0.00	16,000,000	39,406,781
FDH	192,357,180	0.00	192,357,180	0.00
Various Sundry Creditors	246,110,999	200,460,926	1,469,539,022	660,793,653
Retention Fee Payable	175,624,559	0.00	65,162,641	110,461,919
Councilors' Motorcycle Loans	9,295,878	0.00	9,295,878	0.00
<b>Total</b>	<b>1,620,540,533</b>	<b>200,460,926</b>	<b>1,832,354,721</b>	<b>1,706,687,043</b>

### 5.1 PAYE Tax Arrears

LCC had outstanding MRA PAYE arrears amounting to MWK962 million at the beginning of the financial year. No payments have been made in the month of March 2024 due to cash flow challenges. However, a total of MWK80 million has been paid in the year reducing the outstanding balance to MWK882 Million as at 31 March 2024. The balance is made up of MWK119,057,583 for the Principal PAYE Arrears whilst MWK763,838,662 relate to accrued penalty for the period to June 2018.

In the current year, LCC has accumulated PAYE amounting to MWK119 million for September, October, November, December and January 2024. The details are presented in the tables below:

DATE	REFERENCE/INVOICE NO	AMOUNT PAID	OUTSTANDING AMOUNT
4/30/2023	MRA PAYE Arrears Opening Balance	0.00	962,896,245
4/30/2023	PAYE Arrears Repayment	0.00	962,896,245
05/31/2023	PAYE Arrears Repayment	0.00	962,896,245
06/30/2023	PAYE Arrears Repayment	20,000,000	942,896,245
07/31/2023	PAYE Arrears Repayment	40,000,000	902,896,245
08/31/2023	PAYE Arrears Repayment	0.00	902,896,245
09/30/2023	PAYE Arrears Repayment	20,000,000	882,896,245
10/31/2023	PAYE Arrears Repayment	0.00	882,896,245
11/30/2023	PAYE Arrears Repayment	0.00	882,896,245
12/31/2023	PAYE Arrears Repayment	0.00	882,896,245
01/31/2024	PAYE Arrears Repayment	0.00	882,896,245
02/29/2024	PAYE Arrears Repayment	0.00	882,896,245
03/31/2024	PAYE Arrears Repayment	0.00	882,896,245
<b>TOTAL</b>		<b>80,000,000</b>	

PAYE Tax Deductions and Remittances for the Current Financial Year

DATE	Details	PAYROLL AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
4/30/2023	Opening balance			49,833,087
4/30/2023	April 2023 PAYE	16,342,369	33,049,716	33,125,739
05/31/2023	May 2023 PAYE	16,300,035	0.00	49,425,774
06/30/2023	June 2023 PAYE	17,186,222	33,486,257	33,125,740
07/31/2023	July 2023 PAYE	17,310,882	33,125,740	17,310,882

DATE	Details	PAYROLL AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
08/31/2023	August 2023 PAYE	25,353,361	0.00	42,664,243
09/30/2023	September 2023 PAYE	25,337,647	0.00	68,001,890
10/31/2023	October 2023 PAYE	25,368,067	17,310,882	76,059,075
11/30/2023	November 2023 PAYE	25,358,219	25,353,361	76,063,933
12/31/2023	December 2023 PAYE	21,426,985	0.00	97,490,918
01/31/2024	January 2024 PAYE	21,573,813	0.00	119,064,732
02/29/2024	February 2024 PAYE	21,554,099	21,554,099	119,064,732
03/31/2024	March 2024 PAYE	21,327,045	21,327,045	119,064,732
<b>TOTAL</b>		<b>254,438,744</b>	<b>185,207,100</b>	

## 5.2 Pension and Terminal benefits

At the beginning of the financial year, LCC had an unremitted pension amounting to MWK 279 million out of which MWK55 million was under NICO and MWK224 million was under Old Mutual. LCC accumulated a total of MWK666 million in year bringing the total of payable pension to MWK946 million.

A total of MWK171 million (*NICO – MWK34 million, Old Mutual – MWK137 million*) has been remitted to pension administrators in the month of March 2024. Cumulatively, a total of MWK400 million has been remitted leaving out the total unremitted pension to MWK 545 million which represent a 10 months' arrears.

### NICO Pension Payments 2023-2024

DATE	REFERENCE/INVOICE NO	PAYABLE AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
4/30/2023	April 2023 opening balance			55,296,786
4/30/2023	April 2023 Pension Contribution	11,007,140	11,071,004	55,232,921
05/31/2023	May 2023 Pension contribution	11,007,140	0.00	66,240,061

DATE	REFERENCE/INVOICE NO	PAYABLE AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
06/30/2023	June 2023 Pension Contribution	10,973,503	11,071,004	66,142,559
07/31/2023	July 2023 Pension contribution	10,908,137	11,073,819	65,976,878
08/31/2023	August 2023 Pension contribution	11,936,295	0.00	77,913,173
09/30/2023	September 23 Pension contribution	11,937,836	11,073,819	78,777,190
10/31/2023	October 23 Pension contribution	11,684,259	0.00	90,461,449
11/30/2023	November23 Pension contribution	11,463,446	0.00	101,924,896
12/31/2023	December 23 pension contribution	11,435,362	0.00	113,360,258
01/31/2024	January 24 Pension contribution	11,435,362	0.00	124,795,620
02/29/2024	February 24 Pension Contribution	11,650,728	0.00	136,446,348
03/31/2024	March 2024 Pension Contribution	11,148,701	34,234,791	113,360,258
<b>TOTAL</b>		<b>136,587,909</b>	<b>78,524,438</b>	

Below are deductions and remittances towards Old mutual pension fund

Old Mutual Pension 2023-2024

DATE	DETAILS	PAYABLE AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
4/30/2023	April 2023 opening balance			224,514,051
4/30/2023	April 2023 Pension Contribution	41,536,897	68,431,370	197,619,577
05/31/2023	May 2023 Pension Contribution	41,285,777	0.00	238,905,355

DATE	DETAILS	PAYABLE AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
06/30/2023	June 2023 Pension Contribution	41,148,955	38,980,240	241,074,069
07/31/2023	July 2023 Pension Contribution	41,369,275	38,792,392	243,650,952
08/31/2023	August 2023 Pension Contribution	45,594,057	0.00	289,245,010
09/30/2023	September 2023 Pension Contribution	45,595,200	39,180,469	295,659,741
10/31/2023	October 23 Pension Contribution	45,032,941	0.00	386,070,756
11/30/2023	November 23 Pension Contribution	45,378,074	0.00	386,070,756
12/31/2023	December 23 Pension Contribution	45,760,139	0.00	431,830,894
01/31/2024	January 24 Pension contribution	45,982,451	0.00	477,813,345
02/29/2024	February 24 Pension Contribution	45,661,978	0.00	523,475,324
03/31/2024	March 2024 Pension Contribution	45,430,088	137,074,517	431,830,894
<b>TOTAL</b>		<b>529,775,832</b>	<b>322,458,989</b>	

### 5.3 Severance Pay and Death Gratuities

As at 31 March 2024 LCC has an outstanding MWKMWK43,622,829 million in unpaid severance pay for officers who were supposed to retire March 2024.

### 5.4 Tevet Levy

Tevet Levy is calculated at 1% of the total payroll amount per month. As at 29 February 2024, LCC has accumulated a total of MWK 39.4Million in penalties for prior years delayed Remittances. LCC has no unpaid Tevet Levy for the current year.

Date	Details	Accumulated Penalties	Amount paid	Balance
04/01/2023	Bal b/d			21,127,227
April 2023	TEVET Levy Repayment		0.00	21,127,227
May 2023	TEVET Levy Repayment		0.00	21,127,227
June 2023	TEVET Levy Repayment		0.00	21,127,227
July 2023	TEVET Levy Repayment		10,000,000	11,127,227
August 2023	TEVET Levy Repayment		0.00	11,127,227
September 2023	TEVET Levy Repayment		6,000,000	5,127,227
October 2023	TEVET Levy Repayment		0.00	5,127,227
November2023	TEVET Levy Repayment	34,279,554	0.00	39,406,781
December 2023	TEVET Levy Repayment	0.00	0.00	39,406,781
January 2024	TEVET Levy Repayment	0.00	0.00	39,406,781
February 2024	TEVET Levy Repayment	0.00	0.00	39,406,781
March 2024	TEVET Levy Repayment	0.00	0.00	39,406,781
<b>TOTAL</b>		<b>34,279,554</b>	<b>16,000,000</b>	

#### Tevet Levy 2023-2024

DATE	DETAILS	MONTHLY TEVET LEVY (1%)	AMOUNT PAID	BALANCE
Apr-23	April 2023 opening balance	0.00	0.00	1,921,599
Apr-23	April 2023 TEVET Levy	1,921,599	1,921,599	1,921,599
May 2023	May 2023 TEVET Levy	1,903,919	1,921,599	1,903,919
June 2023	June 2023 TEVET Levy	1,962,527	1,903,919	1,962,527
July 2023	July 2023 TEVET Levy	1,958,695	1,962,527	1,958,695
August 2023	August 2023 Tevet Levy	2,153,138	1,958,695	2,153,138



DATE	DETAILS	MONTHLY TEVET LEVY (1%)	AMOUNT PAID	BALANCE
September 23	September 2023 Tevet Levy	2,153,226	2,153,138	2,153,226
October 2023	October 2023 Tevet Levy	2,133,149	2,153,226	2,133,149
November 23	November 23 Tevet Levy	2,122,899	2,133,149	2,122,899
December 23	December 23 Tevet Levy	2,136,349	2,122,899	2,136,349
January 2024	January 2024 Tevet Levy	2,148,074	0.00	4,284,422
February 2024	February 2024 Tevet Levy	3,343,319	7,627,742	0.00
March 2024	March 2024 Tevet Levy	3,283,952	0.00	3,283,952
<b>TOTAL</b>		<b>27,232,196</b>	<b>25,869,843</b>	

## 5.5 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. In December 2020 LCC obtained a motor vehicle loan from FDH Bank amounting to MWK 357,785,424. Both these loans have been serviced concurrently. The loan was fully paid in October 2023.

### FDH Bank Loan Schedule

DATE	DETAILS	INTEREST PAYMENTS	PRINCIPAL REPAYMENT	Outstanding
Apr-23	Opening Balance	0.00	0.00	192,357,180
Apr-23	FDH Loan Repayment	3,478,459	26,024,442	166,332,737
May 2023	FDH Loan Repayment	3,145,075	26,541,507	139,791,231
June 2023	FDH Loan Repayment	2,881,253	26,860,938	112,930,292
July 2023	FDH Loan Repayment	2,402,906	27,356,831	85,573,461
August 2023	FDH Loan Repayment	1,876,911	27,926,565	57,646,896
September 2023	FDH Loan Repayment	1,313,068	28,504,480	29,142,416
October 2023	FDH Loan Repayment	676,023	29,142,416	0.00
<b>Total</b>		<b>15,773,695</b>	<b>192,357,180</b>	

## 5.6 Sundry Payables

LCC had a total of MWK **663,412,368** outstanding sundry creditors as at 1<sup>st</sup> March 2024. In the month a total of MWK**252,213,555** was realized and MWK**200,460,926** paid. A total of MWK**660,793,653** was outstanding as at 31 March 2024.

Below is the schedule:

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FM-V00002	A.A.M. FURNISHERS		104,850.00		104,850
FM-V00006	BLANTYRE NEWSPAPER LTD	481,242	9,458,073		9,939,314
FM-V00007	ORIENT GENERAL DEALERS	223,680			223,680
FM-V00008	SANA CASH N CARRY	3,305,130	2,861,295	3,672,865	2,493,560
FM-V00009	SHINNING STARS G. DEALERS	1,197,620			1,197,620
FM-V00010	PASIMALO SECURITY SERVICES	-	36,751,288	18,566,854	18,184,433
FM-V00015	KALARIA HARDWARE	725,649			725,649
FM-V00016	TOYOTA MALAWI	6,055,706			6,055,706
FM-V00050	SURVEYS MALAWI LTD	400,000			400,000
FM-V00055	XEROGRAPHICS LTD	8,118,759.18	6,962,040	4,000,018	11,080,781
FM-V00087	UNISPARES	1,904,775.00			1,904,775
FM-V00097	HTD LIMITED	138,212.50			138,213
FM-V00110	DANGA INVESTMENT LTD	10,125			10,125
FM-V00137	DUMA ELECTRICS		6,884,043	3,237,910	3,646,133
FM-V00160	CFAO MOTORS LIMITED	5,554,707	5,164,105		10,718,811
FM-V00162	Nation Publication	97,416			97,416

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FM-V000189	MALAWI LAW SOCIETY	330,000			330,000
FM-V00173	Taonga Enterprise	284,298			284,298
FM-V00187	SHOPRITE LILONGWE		389,998	389,998	-
FM-V00259	ACTOR SAFETY PRODUCTS	22,125	15,352,550		15,374,675
FM-V00261	BLOCK BUSTER MEGA STORE	9,763,878		1,916,448	7,847,430
FM-V00277	Kwik Fit	8,859,500	7,947,700	8,859,500	7,947,700
FM-V00279	GS Investments	1,170,000			1,170,000
FM-V00305	Uni spares	1,570,100			1,570,100
FM-V00342	GOLDEN PEACOCK	12,665,500		2,902,940	9,762,560
FM-V00358	BESTWAY HARDWARE	11,788,635			11,788,635
FM-V00366	Kosapo general supplies	291,250			291,250
FM-V00339	ESCOM	26,552,324			26,552,324
FM-V00414	REUNION INSURANCE COMPANY		4,325,606	4,325,606	-
FM-V00416	Chipiku Stores	1,021,285	2,735,044	2,009,130	1,747,199
FM-V00430	Canotech	630,000			630,000
FM-V00440	Kencana General Dealers	3,926,418		2,823,913	1,102,506
FM-V00521	R E ENTERPRISES	102,194,200	16,327,000		118,521,200
FM-V00557	JOHAQ CIVIL ENGINEERING CONTRACTORS		1,071,800		1,071,800
FM-V00707	GESTETNER LTD	4,815,483		4,815,483	-
FM-V00713	LAKESIDE HOTEL	1,212,600			1,212,600

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FM-V0001217	MATHEWS E SPORTS SHOP	70,718			70,718
FM-V002061	KINGFISHER INSURANCE BROKERS & CONSULTANTS LTD	2,807,821		2,807,821	-
FV-V02075	BRIDGE VIEW HOTEL & CONFERENCE	1,983,000			1,983,000
FV-V02099	AGRICULTURAL AND AUTO SUPPLIERS	1,834,875			1,834,875
FV-V02152	ELECTRONICS 4 U	18,944,394	5,327,000	2,207,675	22,063,719
FV-V02389	MERCANTILE INTERNATIONAL		846,000		846,000
FV-V02589	CHATUWA PRIMARY SCHOOL	12,170,159			12,170,159
FV-V02888	CASHBUILD LILONGWE LTD	79,723			79,723
FV-V02898	CIRCLES ENTERPRISES	80,000			80,000
FV-V02899	SUNBIRD CAPITAL HOTEL	1,832,000			1,832,000
FV-V02922	ROYAL MOTORS	2,863,750		277,750	2,586,000
FV-V03081	M1 ELECTRONICS	4,592,872	104,850		4,697,722
FV-V03096	KRIS OFFSET	7,208,379			7,208,379
FV-V03104	CLAVIC GENERAL SUPPLIERS	28,024			28,024
FV-V03140	Liyaa Spares and Car Breakers	131,400	3,859,645		3,991,045
FV-V03155	FLORAL CREATIONS	110,000			110,000
FV-V03163	KAPOPO TRADING	343,315			343,315
FV-V03179	WD INVESTMENTS	33,869,963		3,065,575	30,804,388

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03184	WONDERS COMMERCIAL PRINTERS AND STATIONERY	1,035,560			1,035,560
FV-V03189	EPK Motors and General Dealers	1,677,600			1,677,600
FV-V03195	CHEMICAL PLUS	2,701,250		2,701,250	-
FV-V03281	TRENCH MEDIA GROUP		4,874,300	4,874,300	-
FV-V03283	CO-OPERATIVE GENERAL INSURANCE		16,435,460		16,435,460
FV-V03345	GOVERNMENT PRINT	18,197,500	4,982,000	23,179,500	-
FV-V03350	SAMZEE AGENCIES		209,700		209,700
FV-V03363	LMD trading house	2,811,500		453,863	2,357,637
FV-V03366	ELECTRON FURNITURE	4,680,157			4,680,157
FV-V03407	ELECTRONICS FURNITURE	1,316,000			1,316,000
FV-V03408	TIKAMBE SHOPPINGS		1,195,000		1,195,000
FV-V03409	PEC ENTERPRISES	1,693,443			1,693,443
FV-V03444	3H HOME DEPOT	1,782,450			1,782,450
FV-V03448	EMIS CUTE CREATIONS	2,062,050			2,062,050
FV-V03472	INQ DIGITAL LIMITED	7,502,023		2,887,569.00	4,614,454
FV-V03500	N1 CAFE & GRILL	-	1,600,000		1,600,000
FV-V03509	V&V GENERAL TRADING		1,291,325	1,247,365.00	43,960
FV-V03511	K.J. Hardware & General Dealers	1,769,117			1,769,117
FV-V03530	THE ROAD TRAFFIC DIRECTORATE REGIONAL ROAD TRAFFIC	75,000			75,000

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03538	IMPERIAL MARKETING & ADVERTISING AGENCY	4,250,000			4,250,000
FV-V03573	THUYAMIZI IMPORT & EXPORT	3,203,750			3,203,750
FV-V03637	KLASSIQ RENT A CAR	2,175,970			2,175,970
FV-V03653	ALEXSONS ENGINEERING SERVICES	34,863			34,863
FV-V03674	FATHA HI-TECH LTD	115,476			115,476
FV-V03677	MASTER CONSTRUCTION	40,783,717			40,783,717
FV-V03678	Megatronix	902,875			902,875
FV-V03700	INFRA - DEV CONTRACTORS	4,504,995			4,504,995
FV-V03714	HJD GENERAL SUPPLIERS		4,764,170	117,810	4,646,360
FV-V03715	AUTO CLINIC MOTORS	2,856,508			2,856,508
FV-V03740	THOPE LODGE	634,500			634,500
FV-V03748	Lion King investments	508,688	2,962,939		3,471,626
FV-V03752	MALAWI UNIVERSITY OF BUSINESS AND APPLIED SCIENCES	15,471,648			15,471,648
FV-V03777	FORWARD EVER CIVIL ENGINEERING	77,697			77,697
FV-V03781	TAMANGA CIVIL & BUILDING CONTRACTORS	573,397			573,397
FV-V03795	CREATIVE IMAGE	50,000			50,000
FV-V03797	XCEL STATIONERY	4,548,950		3,204,880	1,344,070
FV-V03798	NASIMANGO CONSTRUCTION	2,973			2,973
FV-V03801	DRY INVESTMENTS	1,950,145			1,950,145

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03804	BWEMBA LEA SCHOOL	956,691		921,420	35,271
FV-V03807	DOUGLAS LODGE & APARTMENT	3,757,650		3,305,459	452,191
FV-V03812	FUTUREFIRST TECHNOLOGIES	3,264,275			3,264,275
FV-V03813	APULE CONSTRUCTION	1,256,234			1,256,234
FV-V03815	KJ HARDWARE AND GENERAL DEALERS	8,066,365		1,170,530	6,895,835
FV-V03817	MEGA SIGNS & MEDIA LTD	116,500			116,500
FV-V03819	SATGURU TRAVEL & TOURS SERVICES	9,650,000			9,650,000
FV-V03823	YAGEL STATIONERY	2,953,617	1,116,757		4,070,374
FV-V03834	CHEYEKA BUILDING AND CIVIL CONTRACTORS	5,335,729			5,335,729
FV-V03836	SKY BLUE ENTERPRISES	349,713			349,713
FV-V03838	CLIENTILE	921,200			921,200
FV-V03850	MATAMANDO SAFETY PRODUCT	4,630,875			4,630,875
FV-V03856	EDEN ESTATE & BOUTIQUE LODGES	478,908			478,908
FV-V03857	CRECK HARDWARE	2,479,827		1,479,527	1,000,300
FV-V03858	GLOBE INTERNET LIMITED	621,000			621,000
FV-V03860	PIKHO FARMS	246,000			246,000
FV-V03862	TES INVESTMENT	358,567			358,567
FV-V03869	Wheel masters	1,315,525			1,315,525
FV-V03870	D.F.K MOTORS	2,493,705			2,493,705



VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03876	RIKO GENERAL MOTORS	7,533,848	14,262,513		21,796,360
FV-V03885	BNG Investments	-	8,471,316		8,471,316
FV-V03890	GWEN STATIONERY & GENERAL DE	1,288,866			1,288,866
FV-V03894	DROID SECURITY SERVICES	-	39,866,000	39,866,000	-
FV-V03896	NMH CONTRACTORS	5,384,720			5,384,720
FV-V03898	MACS AGENCIES	3,956,781			3,956,781
FV-V03900	AIDAN AND STELLA INVESTMENT	50,716			50,716
FV-V03912	CLEOLIV INTERNATIONAL	5,978,630			5,978,630
FV-V03914	WOOD & STEEL FURNITURE	2,983,099			2,983,099
FV-V03915	WORTHY GENERAL SUPPLIES LIMITED	46,620			46,620
FV-V03916	EVERLADY STATIONERY & GENERAL DEALERS	154,096			154,096
FV-V03922	MEMORY BUSINESS SOLUTIONS	-	15,790,673	15,790,673	-
FV-V03923	BUFFALO GENERAL DEALERS	2,377,402			2,377,402
FV-V03924	OFFICE DISTRIBUTORS	1,492,249			1,492,249
FV-V03929	BRISTEL GENERAL DEALERS	19,413			19,413
FV-V03931	POWERTEX LIMITED	410,000			410,000
FV-V03933	M & A CIVIL ENGINEERING	1,971,977			1,971,977
FV-V03936	P. G. GLASS	169,231			169,231

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03937	BALA GENERAL DEALERS	5,636,550			5,636,550
FV-V03941	EXIDE BATTERY CENTER	143,000			143,000
FV-V03942	PHALOMBE HARDWARE	1,235,000			1,235,000
FV-V03946	MC ARTHUR INTERNATIONAL LTD	368,000			368,000
FV-V03947	ZEAL GENERAL SUPPLIERS	2,681,581		1,200,628	1,480,953
FV-V03949	SANA FOOD COURT	315,000			315,000
FV-V03954	SMART DIGITAL PRINTERS & STATIONERY	71,196	1,661,304	1,732,500	-
FV-V03955	IMPACT STATIONERY & GENERAL DEALERS	12,024			12,024
FV-V03958	ART HOUSE AFRICA	129,500			129,500
FV-V03959	TAMANI CONSTRUCTION	1,781,407			1,781,407
FV-V03961	FRANSIWICO CONSTRUCTION	603,550			603,550
FV-V03962	D & N STATIONERY & GENERAL DEALERS		2,667,850		2,667,850
FV-V03964	JIKKS INVESTMENTS	1,131,250		687,488	443,763
FV-V03967	AFICK INVESTMENTS	2,214,466		1,840,245	374,221
FV-V03970	FREDRICK'S TRADING	45,000			45,000
FV-V03976	CAPITAL PRINTING PRESS	141,606			141,606
FV-V03977	LAB20 INNOVATIONS	3,262,000		1,816,000	1,446,000
FV-V03978	KALIPANO HOTEL	2,924,032			2,924,032
FV-V03983	GEMIRA TRADING	2,934,563			2,934,563
FV-V03985	JOENS GENERAL DEALER	12,255			12,255
FV-V03986	TOP 10 SOLUTIONS	1,933,600			1,933,600

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V03988	KLM GENERAL DEALERS	564,300			564,300
FV-V03987	SM HARDWARE & GENERAL DEALERS	4,513,900	420,750	2,486,983	2,447,667
FV-V03990	CHISOMO RADIO STATION	1,560,000			1,560,000
FV-V03995	GRATHO INVESTMENTS	30,293			30,293
FV-V03996	LVEYJIA GENERAL SUPPLIERS	712,632			712,632
FV-V03997	WALANI GENERAL DEALERS	268,538			268,538
FV-V03998	MSAMBA CATHOLIC CENTRE	305,525		239,370	66,155
FV-V03999	GENUINE OWN LAUNDRY & CLEANING SERVICES	-	487,553		487,553
FV-V04000	GLOBAL CHEMICALS	76,155			76,155
FV-V04001	SS HARDWARE AND GENERAL DEALERS	18,600			18,600
FV-V04003	WETO STATIONERY	405,375		388,125	17,250
FV-V04006	EDEFANI INVESTMENTS	18,174			18,174
FV-V04007	MILLENIUM GRAPHIC DESIGN	2,072,535			2,072,535
FV-V04008	MYALO STATIONERY	76,523		76,523	-
FV-V04009	TOWERS INVESTMENT		475,875		475,875
FV-V04010	M3NC GENERAL DEALERS	5,060,000			5,060,000
FV-V04011	AMAZING HARDWARE & GENERAL DEALERS	559,650			559,650
FV-V04015	PHARMAMED CO.	4,000,000			4,000,000

VENDOR NUMBER	NAME	Opening Balance	Realized in the Month	Paid	Close
FV-V04018	FRASIWICO CONSTRUCTION	17,697			17,697
FV-V04019	KUMUDZI CENTRE	5,638,600			5,638,600
FV-V04021	LE JARDIN	329,600			329,600
FV-V04022	RM ENTERPRISE LIMITED	9,354,950			9,354,950
FV-V04024	VISUAL PERFECT	470,000			470,000
FV-V04025	URBAN & RURAL GROUP LIMITED	2,828,813		2,743,948	84,864
FV-V04026	DAWSON SUPPLIER & GENERAL DEALERS	5,084,813		3,000,000	2,084,813
FV-V04034	MASSIVE PRINTERS	666,600			666,600
FV-V04036	VISCOCITY	13,512,500		13,397,500	115,000
FV-V04028	DAMPE ENTERPRISES	33,600	661,200		694,800
FV-V04029	LOGITECH COMMERCIALS	14,400			14,400
FV-V04032	PALLOTTI CANDLES	68,000			68,000
FV-V04041	LLOYD & SONS GENERAL DEALERS	3,573,935		3,573,935	-
FV-V04043	JOYCE SAUKILA KAUNDA	800,000			800,000
FV-V04044	BARAKA'S KITCHEN	1,495,000			1,495,000
FV-V04047	WORLD AUTO ENTERPRISES		198,050	198,050	-
FV-V04051	ALIF ENTERPRISES		565,600		565,600
FV-V04055	ELECTRO CARE		435,186		435,186
FV-V04069	LAURAS COOKERY & GENERAL SUPPLIES		450,000		450,000
	<b>TOTAL</b>	<b>609,041,024</b>	<b>252,213,555</b>	<b>200,460,926</b>	<b>660,793,653</b>

### 3 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 totaling MWK44,550,000. 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 March 2024 LCC has fully recovered the Motorcycle Loan amounting to MWK44,550,000.

#### Councilor's Motor Cycle Loan Schedule.

#	NAME	TOTAL LOAN AMOUNT	REPAYMENT AMOUNT FOR THE MONTH	TOTAL DEDUCTIONS TO DATE	BALANCE DUE
1	Florence Kamtogo	1,650,000.00	0.00	1,650,000.00	0.00
2	Ruth Chingwalu Njirayafa	1,650,000.00	0.00	1,650,000.00	0.00
3	William Khumbo Nguluwe	1,650,000.00	0.00	1,650,000.00	0.00
4	Alex Chipatala Chimphanda	1,650,000.00	0.00	1,650,000.00	0.00
5	McjoeKufamkugona Mwazani	1,650,000.00	0.00	1,650,000.00	0.00
6	Julina Gondwe Kaduya	1,650,000.00	0.00	1,650,000.00	0.00
7	Mactonic Josia Phiri	1,650,000.00	0.00	1,650,000.00	0.00
8	Lynold Chakakala Chaziya	1,650,000.00	0.00	1,650,000.00	0.00
9	Chipiliro Phambala	1,650,000.00	0.00	1,650,000.00	0.00
10	Joe Katalama	1,650,000.00	0.00	1,650,000.00	0.00
11	Vumani Nkhoma	1,650,000.00	0.00	1,650,000.00	0.00
12	Ganizani Thawani	1,650,000.00	0.00	1,650,000.00	0.00
13	Felix Tsutsani Tsokonombwe	1,650,000.00	0.00	1,650,000.00	0.00
14	Heston Yohane Zybion	1,650,000.00	0.00	1,650,000.00	0.00
15	Triza Silo	1,650,000.00	0.00	1,650,000.00	0.00
16	Rose Antonio	1,650,000.00	0.00	1,650,000.00	0.00

#	NAME	TOTAL LOAN AMOUNT	REPAYMENT AMOUNT FOR THE MONTH	TOTAL DEDUCTIONS TO DATE	BALANCE DUE
17	Bishati Chiombe	1,650,000.00	0.00	1,650,000.00	0.00
18	Esther Sagawa	1,650,000.00	0.00	1,650,000.00	0.00
19	Maloni Chatewa	1,650,000.00	0.00	1,650,000.00	0.00
20	Chafungatira Samuel Beni	1,650,000.00	0.00	1,650,000.00	0.00
21	Mtemwanenge Mhango	1,650,000.00	0.00	1,650,000.00	0.00
22	Reuben Thundu Phiri	1,650,000.00	0.00	1,650,000.00	0.00
23	Patricia Ngwira Singini	1,650,000.00	0.00	1,650,000.00	0.00
24	Trouble Ntchona Kamanga	1,650,000.00	0.00	1,650,000.00	0.00
25	Patrick Makumba	1,650,000.00	0.00	1,650,000.00	0.00
26	Richard Banda	1,650,000.00	0.00	1,650,000.00	0.00
27	Gift Dzaone Tanganyika	1,650,000.00	0.00	1,650,000.00	0.00
	<b>TOTAL</b>	<b>44,550,000.00</b>	<b>0.00</b>	<b>44,550,000.00</b>	<b>0.00</b>

#### 6. Own Capital Contribution – Ward Development Fund (WDF)

LCC has an annual budget of MWK454, 350,711 for the 2023-2024 Financial Year for Own Capital Contribution. During the year a total of 14 projects with an allocation of MWK **102,093,377** were processed for implementation. As at 31st March, 2024, LCC has spent MWK67,670,223.41 for projects under WDF and other projects representing a 15% budget performance. The list of projects is presented in the table below:

Project Title	Location	Constituency / Ward	Total Estimated Cost for 2023-2024 Budget (MWK)	Actual Amount Spent in 2023-2024 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)
Construction of Police Unit in Nyama Ward in Kauma	Kauma	LGR	4,944,916.00	4,944,916.00	-	100%	no challenges
Construction of Zoyamwira footbridge btwn Mtandire and Mtsiliza	Mtandire	WDF- Mtandire	3,268,990.00	3,222,390	46,600	99%	no challenges
Drain improvement in Chilinde 2 ward	Chilinde 2	WDF- Chilinde 2	5,988,735.00	5,946,160.00	42,575.00	99%	no challenges
Culvert Installation of	Area 25	WDF- Muvunguti Ward	7,217,100.00	7,217,100.00	-	100%	Delays in payment



Project Title	Location	Constituency / Ward	Total Estimated Cost for 2023-2024 Budget (MWK)	Actual Amount Spent in 2023-2024 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)
in Muvunguti Ward							
Installation of Culvert at Chinsapo 1	Chinsapo Ward	WDF- Chinsapo Ward	4,327,830.00	4,313,800.15	14,029.85	100%	no challenges
Maintenance of Kalambo School Roof	Area 25	WDF- Kalambo Ward	6,255,306.00	5,694,170.00	561,136.00	91%	no challenges
Installation of Culvert at Chinsapo 2	Chinsapo Ward	WDF- Chinsapo Ward	5,824,417.50	5,006,520.50	817,897.00	86%	no challenges
Hire of Graders for earth roads grading	All Wards	WDF- All Wards	39,186,000.00	13,000,000.00	26,186,000.00	33%	Delays in payment

Project Title	Location	Constituency / Ward	Total Estimated Cost for 2023-2024 Budget (MWK)	Actual Amount Spent in 2023-2024 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)
Construction of Solide Waste Transfer Station	Mchesi Market	WDF - Mchesi Ward	5,920,009.92	5,920,009.92	-	100%	no challenges
Construction of a shade in Kaondo (Phwetekere ADMARC)	Kaondo	WDF - Kaondo	8,499,558.35	5,290,318.59	3,209,239.76	62%	no challenges
Fuel for Grader - road grading in Lumbadzi ward	Lumbadzi ward	WDF- Lumbadzi ward	1,367,000.00	1,367,000.00	-	100%	no challenges
Fuel for Grader - road grading in	Nankhaka ward	WDF - Nankhaka ward	1,367,000.00	1,367,000.00	-	100%	no challenges

Project Title	Location	Constituency / Ward	Total Estimated Cost for 2023-2024 Budget (MWK)	Actual Amount Spent in 2023-2024 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)
Nankhaka ward							
Fuel for grader - road grading in Kabwabwa ward	Kabwabwa ward	WDF - Kabwabwa ward	546,800.00	546,800.00	-	100%	no challenges
Maintnce of ladies dormitory at works yard	Works Yard	LGR	7,379,714.38	3,834,038.25	3,545,676.13	52%	Delays in payment
<b>Total</b>			<b>102,093,377.15</b>	<b>67,670,223.41</b>	<b>34,423,153.74</b>		