

LILONGWE CITY COUNCIL



OCTOBER 2024 FINANCIAL REPORT

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1. Chief Executive Statement

1.1 Introduction

Lilongwe City Council (LCC) has a total 2024-25 annual budget of MWK23 billion. Out of this MWK8 billion is financed under Central Government Transfers (CGT), and MWK15 billion under Locally Generated Revenues (LGR). Summary performance for the period ending October 2024 is presented in the sections below:

1.2 Revenue Performance

Total cumulative revenues realized in the 7 months ending October 2024 is at MWK7.6 billion of which MWK5.4 billion is under LGR and MWK2.1 billion is CGT. LGR performance is at 36% performance against the total budget revenues. As at 31 October 2024, LCC realized MWK2.1 billion under CGT transfers and the funding instruction for September and October 2024 had not yet been received from NLGFC. Cash receipts on CGT funding for October 2024 amounted to MWK990 million which was funding for August 2024. CGT funding for September and October 2024 amounting to MWK1.8 billion was not yet received as at 31 October 2024.

1.3 Expenditure Performance

Total expenditure for the period ending October 2024 is at MWK7.6 billion representing a 33% of projected expenditure. Expenditure on personal emoluments for 7 months to October 2024 was at MWK3 billion representing 50% of budgeted expenditures on personal emoluments. LCC spent MWK0.415 million on Other recurrent Transactions, LCC spent MWK1.1 billion on Own Capital Outlay in October 2024. Cumulative expenditure on Capital Outlay was at MWK2.2 billion representing 30% of budgeted expenditures. Total payments on City Roads was at MWK2.2 billion representing 30% of budget.

1.4 November 2024 Performance Outlook

It is expected that revenue collection will improve in the coming month and will push expenditure on ORT since we have just billed our debtors on 1 October. Project implementation will pick as it is expected that progress certificates will be received and funds from treasury will be released.



Dr Macloud Kadam' manja
Chief Executive Officer

2. Consolidated Financial Report - Accruals

Lilongwe City Council						
Consolidated Itemized Financial Report - Accrual						
Currency MWK						
Item Description	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
REVENUE						
Government Transfers	2.1					
General Resource Fund		229,587,789	19,132,316	95,661,578	133,926,211	42%
Water Structures Fund		48,000,000		24,000,000	24,000,000	50%
Sector Funds		545,752,349	40,028,964	407,082,570	138,669,779	75%
Constituency Development Fund		800,000,000	200,000,000	400,000,000	400,000,000	50%
Infrastructure Development Fund		327,827,798		163,913,900	163,913,900	50%
City Roads Rehabilitation		6,083,908,046	730,984,731	1,092,669,348	4,991,238,698	18%
Total: Government Transfers		8,035,075,982	990,146,011	2,183,327,396	5,851,748,586	27%
Locally Generated Revenues	2.2					
Central Government Property Rates	2.2.2	500,000,000	17,981,001	115,584,275	384,415,725	23%
Other Property Rates	2.2.3	6,264,423,279	249,024,630	2,083,640,477	4,180,782,802	33%
Income from Market Establishments	2.2.4	1,047,761,500	81,644,275	477,892,616	569,868,884	46%
Income from Commercial Undertakings		401,416,800	24,820,400	213,156,726	188,260,075	53%
Fees and Service Charges	2.2.5	5,517,127,559	202,976,942	1,421,820,236	4,095,307,323	26%
Licenses and Permits	2.2.6	1,896,665,118	85,732,933	1,327,629,764	569,035,355	70%
Total Locally Generated Revenues		15,627,394,256	662,180,181	5,639,724,093	9,987,670,164	36%
Total Revenue		23,662,470,239	1,652,326,192	7,823,051,489	15,839,418,750	33%

Item Description	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
EXPENDITURE						
Personal Emoluments						
Direct Staff		6,017,097,607	458,978,889	3,065,422,994	3,004,924,613	51%
Sub Total: Personal Emoluments		6,017,097,607	458,978,889	3,065,422,994	3,004,924,613	51%
Other Recurrent Transactions						
Internal Travel		1,150,423,831	21,091,900	116,834,156	1,033,589,675	10%
External Travel		148,200,000		17,021,446	131,178,554	11%
Public Utilities		486,047,166	28,475,147	145,396,672	340,650,494	30%
Office supplies & Services		1,050,530,465	54,562,188	219,947,804	830,582,661	21%
Medical supplies		16,000,000			16,000,000	0%
Rent Expenses						
Education supplies		92,485,901		86,258,243	6,227,658	93%
Training expenses		216,699,000	4,210,740	36,616,606	180,082,394	17%
Acquisition of Technical Services		1,479,185,503	65,122,238	394,013,542	1,085,171,960	27%
Insurance Expenses						
Agriculture inputs		53,670,360			53,670,360	0%
Food and rations		40,232,400		20,523,431	19,708,969	51%
Other goods and services		441,118,165	6,460,887	134,396,783	306,721,382	30%
Motor Vehicle Running Expenses		1,194,515,242	44,191,188	544,744,891	649,770,351	46%

Item Description	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
EXPENDITURE						
Routine Maintenance of assets		627,364,139	19,678,131	124,581,855	502,782,284	20%
Subscriptions		87,103,800	1,000,000	11,007,000	76,096,800	13%
Grants & Subvention		151,538,740	132,827,950	147,317,950	4,220,790	97%
Formation and maintenance of capital assets		1,692,948,189	27,171,000	316,673,554	1,376,274,635	19%
Council & functions		475,044,464	13,219,808	159,442,259	315,602,205	34%
HIV/AIDS Intervention		48,893,685	3,395,000	9,610,000	39,283,685	20%
Debt Servicing		755,792,844			755,792,844	0%
Sub Total: ORT		10,207,793,894	421,406,178	2,484,386,192	7,723,407,702	24%
Capital Outlay						
Own capital contribution		336,144,692	78,737,698	203,609,347	132,535,345	61%
Constituency Development Fund		800,000,000	15,060,955	164,984,674	635,015,326	21%
Infrastructure Development Fund		169,526,000		30,641,308	138,884,692	18%
Water Structures Fund		48,000,000			48,000,000	0%
City Roads Rehabilitation		6,083,908,046	1,052,556,155	1,801,093,519	4,282,814,527	30%
Sub Total: Own Capital		7,437,578,738	1,146,354,808	2,200,328,848	5,237,249,890	30%
TOTAL EXPENDITURE		23,662,470,239	2,026,739,876	7,750,138,033	15,912,332,205	33%

Item Description	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
Surplus/Deficit		401,416,800	399,234,084	140,243,270	261,173,530	
Commercial Undertakings						
<i>Contribution from Commercial undertakings</i>		<i>401,416,800</i>	<i>24,820,400</i>	<i>213,156,726</i>	<i>188,260,075</i>	<i>53%</i>
Operating Surplus/Deficit		0.00	374,413,684	(72,913,455)	72,913,455	
Donor Funds						
Donor Receipts		67,699,504		31,301,571	36,397,932	46%
Less: Donor Expenditure		67,699,504	3,560,621	34,986,641	32,712,862	52%
Donor Surplus/Deficit			-3,560,621	-3,685,070	3,685,070	

a) Consolidated Revenue Collection Performance – Cash

Lilongwe City Council						
Consolidated Itemized Financial Report - Cash Basis						
Currency MWK						
	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
REVENUE						
Government Transfers						
General Resource Fund		229,587,789	19,132,316	95,661,578	133,926,211	42%
Water Structures Fund		48,000,000		24,000,000	24,000,000	50%
Sector Funds		545,752,349	40,028,964	407,082,570	138,669,779	75%
Constituency Development Fund		800,000,000	200,000,000	400,000,000	400,000,000	50%
Infrastructure Development Fund		327,827,798		163,913,900	163,913,900	50%
City Roads Rehabilitation		6,083,908,046	730,984,731	1,092,669,348	4,991,238,698	18%
Total: Government Transfers		8,035,075,982	990,146,011	2,183,327,396	5,851,748,586	27%

Item Description	Note	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Budget Performance
REVENUE						
Locally Generated Revenues						
Central Government Property Rates		500,000,000			500,000,000	0%
Other Property Rates		6,264,423,279	349,835,247	2,089,964,653	4,174,458,627	33%
Income from Market Establishments		1,047,761,500	81,644,275	477,892,616	569,868,884	46%
Car Parking		1,184,678,400	46,204,355	286,677,671	898,000,729	24%
Income from Commercial Undertakings		401,416,800	30,098,020	149,878,130	251,538,670	37%
Fees and Service Charges		4,332,449,159	156,772,587	1,135,142,565	3,197,306,594	26%
Licenses and Permits		1,896,665,118	85,732,933	1,327,629,764	569,035,355	70%
Total Locally Generated Revenues		15,627,394,256	750,287,417	5,467,185,398	10,160,208,858	35%
Total Revenue		23,662,470,239	1,740,433,428	7,650,512,794	16,011,957,445	32%

2.1 Government Transfers

Total Government Transfers Budget for 2024-2025 Financial year is MWK 8 billion. LCC received a total of MWK2.1 billion funding for the period April to October 2024 ***representing 27% performance***. Funding commitment for August 2024 was received on 10th October 2024. September and October 2024 funding commitment amounting to MWK1.8 billion was not received as at 31st October 2024.

Sector/Budget line	Approved Estimates	August 2024 Funding Receipts on 10th October 2024	Funding Commitments for October 2024 Not Received as at 31 October 2024	Cumulative Cash Receipts as at 31 October 2024	Performance
Education (Including ZIGs & DIGs)	282,119,075	32,761,424	44,928,352	157,872,693	56%
Education TLMS	86,258,243			86,258,243	100%
Education SIGs	151,538,740	5,000,000		151,538,740	100%
Environment	4,963,469			2,481,735	50%
GRF	229,587,789	19,132,316	38,264,632	95,661,579	42%
Sports	10,181,864	1,148,040	1,800,000	4,325,089	42%
Youth	10,690,957	1,119,500	2,037,138	4,606,069	43%
CDF	800,000,000	200,000,000		400,000,000	50%
Boreholes	48,000,000		12,000,000	24,000,000	50%
IDF	327,827,798		81,956,950	163,913,899	50%
City Roads	6,083,908,046	730,984,731	1,623,107,518	1,092,669,347	18%
Total	8,035,075,981	990,146,010	1,804,094,589	2,183,327,394	27%

2.2 Locally Generated Revenues

A total of MWK15 billion has been budgeted for the 2024-2025 financial year under locally generated revenues. MWK5.4 billion has been realized in the 7 months to October 2024. A total of MWK5.4 billion has been collected representing a 36% performance. The LGR collections have been done on both current and previous financial year invoices – arrears. Detailed revenue item performance is presented in paragraphs 2.2.1 to 2.2.6 below.

2.2.1 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 MWK6.7 billion has been budgeted for 2024-2025 financial year. MWK267 million has been realized in the month of October 2024 bringing total realized property rates to MWK 2.1 billion and representing a 33% budget performance.

2.2.2 Government Property Rates

Total budget ceiling for the year 2024-2025 is MWK500 million. MWK 17.9 million has been realized in October 2024. Government has not paid its property rates as of October 2024

2.2.3 Other Property Rates

Total budgeted revenues under other property rates for the 2024-2025 financial year are at MWK6.2 billion. MWK249 million has been realized in October 2024 bringing the total realized property rates revenue to MWK2 billion and representing a 33% budget performance. Cash collection on other property rates for the month of October 2024 is MWK349 million. Cumulative cash collection on other property rates to October 2024 is MWK2 billion representing a 33% budget performance. Detailed (7) months property rates collection performance is presented in the table below.

Other Property Rates Collection Comparative Report

Description	April 2024 (MWK)	May 2024 (MWK)	June 2024 (MWK)	July 2024 (MWK)	August 2024 (MWK)	September 2024 (MWK)	October 2024 (MWK)	Total (MWK)
Property Rates Arrears	61,763,351	63,198,897	81,199,134	105,297,040	100,684,290	94,699,293	58,981,875	565,823,880
Property Rates Current	224,059,211	197,921,078	186,610,059	296,883,257	213,176,643	114,637,153	290,853,373	1,524,140,773
Total	285,822,562	261,119,975	267,809,193	402,180,297	313,860,933	209,336,446	349,835,247	2,089,964,653

2.2.4 Incomes from Market Establishments

Overall Market Establishments performance for 7 months to October 2024 is at 46% of budgeted revenues *which is below the minimum expected performance target of 58%*. Only 9 markets are performing well. Thirty (33) Market Establishments out of the forty-two (42) are performing below expectation as highlighted in the table below. These require immediate action to reverse the poor performance registered. Detailed performance of the market establishments is presented in the table below.

Detailed respective market collections are presented in the table below:

No	Market Establishment	Budgeted Revenue	October 2024 Revenue Collected	Cumulative Revenue Collected	Performance	April – October 2024 Cumulative Expenditure	Cum Surplus/ (Deficit)
1	Central Market	226,110,000	29,935,348	154,396,077	68%	19,330,309	135,065,768
2	Tsoka Market	214,720,000	22,139,300	135,563,113	63%	33,549,725	102,013,388
3	Nsungwi Market	58,190,000	4,844,200	29,205,600	50%	12,285,549	16,920,051
4	Lumbadzi Market	22,340,000	2,443,500	18,533,444	83%	7,420,743	11,112,701
5	Kawale 1 Market	31,570,000	2,596,500	14,740,750	47%	5,239,752	9,500,998
6	Mtandire Market	8,136,000	603,700	4,376,400.00	54%		4,376,400
7	Area 18A Market	16,755,000	937,357	6,445,866	38%	3,551,864	2,894,002
8	Biwi Tank Market	6,610,500	1,138,200	6,458,365	98%	3,994,492	2,463,873
9	Area 47 Bwandiro Market	13,962,500	974,700	6,275,578	45%	2,842,119	3,433,459
10	Area 25C Market	24,411,000	0	40,000	0%		40,000
11	Chilinde New Lines Market	26,442,000	0	0	0%		0
12	Makatani Market	4,068,000	0	0	0%		0
13	Tank Market	6,752,000	0	0	0%		0

No	Market Establishment	Budgeted Revenue	October 2024 Revenue Collected	Cumulative Revenue Collected	Performance	April – October 2024 Cumulative Expenditure	Cum Surplus/ (Deficit)
14	Area 49 Sector 6 Market	3,750,000	6,000	6,000	0%		6,000
15	Area 23B Majiga Market	11,480,000	646,800	4,207,010	37%	4,704,844	-497,834
16	Mchesi Market	32,690,000	1,188,100	9,811,060	30%	11,080,121	-1,269,061
17	Chipasula Market	6,093,500	278,400	1,797,180	29%	3,559,839	-1,762,659
18	Area 13 Market	7,997,500	383,535	2,690,589	34%	4,898,605	-2,208,016
19	Area 23A Market	30,510,000	2,145,600	12,615,850	41%	13,099,498	-483,648
20	Kaliyeka Market	16,755,000	1,116,600	6,717,833	40%	6,490,018	227,815
21	Area 18B Market	8,377,500	299,947	2,290,143	27%	1,998,090	292,053
22	Area 3 Market	21,570,000	1,285,200	8,513,980	39%	5,084,687	3,429,293
23	Chinsapo Market	6,143,500	198,300	2,299,100	37%	4,280,737	-1,981,637
24	Area 23C Market	6,102,000	38,700	1,564,300	26%	3,893,508	-2,329,208
25	Area 24 Market	17,205,000	578,100	4,166,900	24%	6,444,573	-2,277,673
26	Mwenyekondo Market	5,585,000	497,000	2,818,288	50%	4,489,466	-1,671,178
27	Gulliver Market	6,025,000	189,400	1,281,650	21%	3,312,305	-2,030,655

No	Market Establishment	Budgeted Revenue	October 2024 Revenue Collected	Cumulative Revenue Collected	Performance	April – October 2024 Cumulative Expenditure	Cum Surplus/ (Deficit)
28	Ngwenya Market	52,250,000	2,499,500	17,733,472	34%	19,874,357	-2,140,885
29	Kawale 2A Market	5,835,000	310,700	2,189,850	38%	5,110,090	-2,920,240
30	Upper Biwi Market	13,982,500	660,000	3,099,200	22%	6,565,667	-3,466,467
31	Area 47 Chigoneka Market	8,377,500	231,800	3,222,528	38%	6,616,623	-3,394,095
32	Area 25A Market	15,491,000	336,300	538,800	3%	3,225,968	-2,687,168
33	Area 22A Market	8,507,500	257,400	1,552,650	18%	4,631,143	-3,078,493
34	Area 25B Market	2,952,500	11,100	179,850	6%	3,835,486	-3,655,636
35	Phwetekere Market	5,885,000	234,888	1,563,536	27%	6,176,712	-4,613,176
36	Kawale 2B Market	5,595,000	169,100	1,181,100	21%	5,473,801	-4,292,701
37	Dubai Market	4,989,500	147,000	794,304	16%	4,779,893	-3,985,589
38	Mgona Market	21,430,000	870,000	870,000	4%	2,110,920	-1,240,920
39	Chilinde 1 Market	13,062,500	217,200	1,515,000	12%	9,406,265	-7,891,265
40	Kanengo Market	28,175,000	0	1,349,000	5%	7,540,078	-6,191,078
41	Chilinde 2 Market	18,627,500	1,234,800	5,288,250	28%	7,567,538	-2,279,288
42	Area 25 Sector 3	2,250,000	0		0%	0	0

No	Market Establishment	Budgeted Revenue	October 2024 Revenue Collected	Cumulative Revenue Collected	Performance	April – October 2024 Cumulative Expenditure	Cum Surplus/ (Deficit)
	Total	1,047,761,500	81,644,275	477,892,616	46%	254,465,387	223,427,229

2.2.5 Fees & Service Charges

The revenue collected as fees and service charges for the 7 months' period to October 2024 amounted to MWK1.4 billion out of the budgeted MWK5.5 billion representing a performance of 26%. This is below the targeted 58% by 31st October 2024. Detailed revenue performance is presented in the table below:

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Fees & Service Charges					
Hall Hire	15,200,000	90,000	290,000	14,910,000	2%
Car Park Fees	1,184,678,400	46,204,355	532,939,047	651,739,353	45%
Public Convenience Fees	3,240,000			3,240,000	0%
Bus Depot Fees	124,800,000		3,847,500	120,952,500	3%
Forestry Products Fees	2,630,000	3,534,000	7,480,679	-4,850,679	284%
Cemetary/Mortury Fees	-		-100,000.00	-100,000.00	0%
Plant & Flower Sales	3,180,000	1,079,600	6,026,700	-2,846,700	190%
Advertising Fees	41,461,650	620,000	8,743,200	32,718,450	21%
Interest Income	-	35,003	98,551	-98,551	0%
Refuse Collection Fees	10,080,000	1,222,000	19,751,000	-9,671,000	196%
Plot Application Fees	10,000,000	95,000	375,000	9,625,000	4%
Consent Fees	5,000,000	314,125	3,024,125	1,975,875	60%
Burial Fees	21,600,000	3,601,850	31,687,350	-10,087,350	147%
Development Fees	3,006,156,964	54,659,408	350,488,829	2,655,668,135	12%
Planning Fees	1,200,000	14,461,163	84,578,972	-83,378,972	7048%
Sale of Tender Documents	4,000,000		4,350,000	-350,000	109%

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Asset Disposal	30,000,000		2,000,000	28,000,000	7%
Recovery of Legal Costs	5,000,000			5,000,000	0%
Admin Charges Recovered	3,200,000	3,070,300	10,827,825	-7,627,825	338%
Medical Cards Sales	4,264,400	320,000	3,781,000	483,400	89%
Fire Call Charges	2,310,000		150,000	2,160,000	6%
Fire Fighting Training Fees	6,600,000	5,640,000	13,947,100	-7,347,100	211%
Tree Cutting/Felling	5,500,000	7,862,146	16,296,013	-10,796,013	296%
Consultancy Fees	15,060,000			15,060,000	0%
Park Entry Fees	8,070,000	150,000	1,451,000	6,619,000	18%
Fuel Wood Sales	-		124,000	-124,000	0%
Fines	15,840,000	175,000	9,272,450	6,567,550	59%
Tree Cutting & Felling	-	131,237	559,493	-559,493	0%
Medical Examination Fees	1,000,000		-45,000	1,045,000	-5%
Change of Ownership Application	12,900,000	1,945,550	10,675,456	2,224,544	83%
Rates Clearance Certificate	2,500,000	540,000	4,671,000	-2,171,000	187%
Pest & Disease Control	7,344,000			7,344,000	0%
Title Deeds	8,000,000	779,600	2,823,250	5,176,750	35%
Building Plans Fees	911,032,145	56,112,604	284,063,854	626,968,291	31%
Estate/Ground Fees	35,280,000	334,000	5,744,343	29,535,657	16%
Departure Fees	-		77,500	-77,500	0%
Sale of Flowers	10,000,000		1,820,000	8,180,000	18%
Total Fees & Service Charges	5,517,127,559	202,976,942	1,421,820,236	4,095,107,322	26%

2.2.6 Licenses and Permits

These revenues include collections from business premises licenses, Liquor licenses, Occupation Certificates, business occupation licenses and food licenses. Total collection for 7 months to October 2024 is at MWK 1.3 billion representing a 70% performance against the budget. Detailed performance by License Category is presented in the table below.

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Licenses & Permits					
Business Premises Licenses	1,400,567,518	58,734,000	1,083,341,123	317,226,395	77%
Liquor License	73,584,000	2,537,000	47,457,600	26,126,400	64%
Permit Fees	-	160,000	580,000	(580,000)	
Land Lease	11,000,000	1,109,200	3,907,925	7,092,075	36%
Bill Boards & Banners	192,297,600	10,821,556	112,795,036	79,502,564	59%
Occupation Certificates	120,000,000	9,739,176	21,178,080	98,821,920	18%
Food Licenses	64,800,000	1,716,000	49,138,000	15,662,000	76%
Nursery School Licenses	34,416,000	916,000	9,232,000	25,184,000	27%
Total Licenses & Permits	1,896,665,118	85,732,932	1,327,629,764	569,035,354	70%

2.2.7 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.

Total amount realized in 7 months is MWK213 million representing a 53% performance.

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 April 2024, amounted to **MWK13.9 billion**. Amount of invoices/adjustments for the month of October 2024 amounted to **MWK2.4 billion**. The total revenue collected in 7 months amounted to **MWK2.5 billion**. The closing

balance is **MWK14 billion** as at 31 October 2024. The summary for the revenues has been shown below.

Item Description	Opening 1st April 2024	Cum Invoices to October 2024	October 2024 Collections	Cumulative Collections	Closing Balances
Property Rates	12,405,643,810	2,083,640,477	349,835,247	2,089,964,653	12,399,319,634
Government Property Rates	1,241,348,132	115,584,275		0	1,356,932,407
Property Rentals	146,088,250	221,098,400	30,098,020	149,878,130	217,308,520
Refuse Collection	23,683,851	0		3,350,835	20,333,016
Car Parking	123,975,846	268,316,066	46,204,355	286,677,671	105,614,241
Total	13,940,739,889	2,420,323,152	426,137,622	2,529,871,289	14,099,507,818

4. Expenditures

Total expenditures for October 2024 amounted to MWK2 billion bringing the cumulative expenditure to MWK7.7 billion representing a 33% budget performance. Detailed expenditures by subprogram are presented in the table below:

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
EXPENDITURES UNDER LOCALLY GENERATED REVENUES					
Health & Social Services					
Social Welfare	118,329,554	921,945	15,563,511	102,766,043	13%
Solid Waste Management	1,478,488,300	57,316,507	449,906,473	1,028,581,827	30%
Maternal Child Health	238,093,555	9,308,471	48,139,382	189,954,174	20%
Public Health	101,244,860		10,097,400	91,147,460	10%
Health General Administration	241,260,745	10,917,303	120,731,303	120,529,442	50%
Total	2,177,417,014	78,464,226	644,438,069	1,532,978,946	30%
Leisure, Culture & Environment Services					
Rivers & Wetlands Management	106,004,734	300,000	10,277,400	95,727,334	10%
Parks Management	454,297,427	29,678,085	235,695,799	218,601,628	52%
Forestry & Agro Forestry	215,467,424	10,706,296	71,721,912	143,745,512	33%
Nursery Management	145,502,048	7,496,690	35,687,027	109,815,021	25%
Administration Leisure, Culture & Environment	53,693,941	7,417,673	45,018,473	8,675,468	84%
Total Leisure Culture & Environment	974,965,574	55,598,744	398,400,611	576,564,963	41%
Lands, Housing and Town Planning Services					
Town Planning	211,143,716	17,404,558	108,969,992	102,173,724	52%
Property Valuation			6,226,377	-6,226,377	
Building Inspection	170,177,713	7,483,782	194,183,662	-24,005,948	114%
Development Control	279,773,414	6,267,472	41,541,784	238,231,629	15%
Economic Planning	116,378,747			116,378,747	0%

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Estates Management	185,344,412	2,026,527	50,369,921	134,974,490	27%
General Administration Land, Housing & Town Planning	129,499,231	21,869,280	40,248,976	89,250,255	31%
Total Lands, Housing and Town Planning Services	1,092,317,233	55,051,619	441,540,712	650,776,520	40%
Private Sector Development					
Public Private Partnerships		1,089,687	24,384,430	-24,384,430	
Licensing & Regulation	278,352,306	2,590,957	49,545,962	228,806,344	18%
Private Sector Development	91,424,085	1,093,600	55,146,887	36,277,198	60%
Market Establishments Support and Development	463,998,988	127,298,919	421,544,424	42,454,564	91%
Administration Private Sector Development	107,774,402	3,325,503	44,923,078	62,851,324	42%
Total Private Sector Development	941,549,781	135,398,666	595,544,781	346,005,000	63%
Transport & Public Works					
Roads and transport	496,600,515	45,635,188	291,522,427	205,078,088	59%
Fire and Rescue Services	303,766,537	23,654,064	136,209,211	167,557,326	45%
Electrical Services	233,593,879			233,593,879	0%
Administration Transport & Public Works	146,092,719	8,468,891	173,977,978	-27,885,259	119%
Total Transport & Public Works	1,180,053,650	77,758,143	601,709,616	578,344,034	51%

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Chief Executive Office					
Internal Audit Services	127,306,455	9,138,480	55,172,060	72,134,394	43%
Legal Services	398,121,278	17,422,259	114,330,010	283,791,268	29%
CEO Administration	297,271,633	8,394,979	70,077,698	227,193,935	24%
Total CEOs Office	822,699,366	34,955,718	239,579,768	583,119,597	29%
General Administration Services					
Council Affairs	475,044,464	13,219,808	159,442,259	315,602,205	36%
Communications	322,910,421	8,535,574	59,860,649	263,049,772	19%
Information Communication & Technology	337,102,434	3,350,287	112,428,349	224,674,084	33%
Security- Municipal Police	197,504,448	215,000	29,893,250	167,611,198	15%
Automotive Workshop & building maintenance	1,001,652,726	32,365,094	246,420,131	755,232,595	25%
Human Resource Management	655,552,190	62,168,392	247,355,301	408,196,889	38%
General Administration	1,193,195,232	136,480,486	738,171,506	455,023,726	62%
Total General Administration	4,182,961,915	256,334,641	1,593,571,445	2,589,390,469	38%
Financial Management Services					
Budget And Expenditure Control	485,361,887	10,213,346	58,690,161	426,671,726	12%
Cash management	213,359,593	8,365,769	33,055,926	180,303,668	15%
Procurement Management	134,193,138	6,397,032	53,980,477	80,212,661	40%
Revenue Arrears Collection	299,934,343	10,713,023	49,753,684	250,180,660	17%
Loans Repayments	755,792,844			755,792,844	0%

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Administration Financial Management	439,430,415	8,230,148	142,868,309	296,562,106	33%
Total Financial Management Services	2,328,072,220	43,919,318	338,348,557	1,989,723,665	15%
Expenditure on Revenue Generating Ventures					
Car Parking System	736,369,152	456,656	20,812,829	715,556,323	3%
Market Establishments	814,883,060		254,465,387	560,417,673	31%
Off Street Markets					0%
Total Expenditure Revenue Generating Ventures	1,551,252,212	456,656	275,278,216	1,275,973,996	18%
Basic Education, Youth & Sports					
Primary Education Infrastructure	55,000,000			55,000,000	0%
Youth and Sports					
Total Basic Education Youth & Sports	55,000,000			55,000,000	0%
Capital Projects					
Ward Development Fund	317,963,303	76,708,087	192,683,180	125,280,123	61%
Civic Office Maintenance					
Installation of Culverts Area 21 & Area 23	3,141,989		4,120,437	-978,448	131%
Total Capital Projects	321,105,292	76,708,087	196,803,617	124,301,675	61%

Item Description	Approved Budget	October 2024 Actuals	April – October 2024 Actuals	Budget Balance	Performance
Total Expenditure - Locally Generated Revenues	15,627,394,256	816,422,898	5,311,492,791	10,315,901,466	34%
Central Government Transfers Expenditures					
Recurrent Transaction Funds					
Basic Education Management	519,916,058	143,071,270	339,257,914	180,658,144	65%
Environmental and Climate Change Management	4,963,469		600,000	4,363,469	12%
Youth City Programs	10,690,957	325,028	1,208,648	9,482,309	11%
Sports Programs	10,181,864	439,900	1,852,287	8,329,577	18%
Council General Administration	229,587,789	640,750	85,284,291	144,303,498	37%
Total ORT	775,340,137	144,476,948	428,203,140	347,136,997	55%
Government Development Funds					
Constituency Development	800,000,000	15,060,955	164,984,674	635,015,326	21%
Water Resources Fund	48,000,000			48,000,000	0%
Infrastructure Development	327,827,798		30,641,308	297,186,490	9%
City Roads Rehabilitation	6,083,908,046	1,052,556,155	1,801,093,519	4,282,814,527	30%
Total Development	7,259,735,844	1,067,617,110	1,996,719,501	5,263,016,343	28%
Total Government Transfers	8,035,075,982	1,210,316,978	2,438,645,242	5,596,430,739	30%
Total for Lilongwe City Council	23,662,470,239	2,026,739,876	7,750,138,033	15,912,332,205	33%

4.1 Personal Emoluments

The total expenditure on personal emoluments for October 2024 is MWK458 million representing 23% of the total October expenditure. Cumulative 7 months' PE is at MWK3 billion representing 51% of the annual budgeted 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)

Total cumulative expenditure on ORT is MWK 2.4 billion. The biggest expenditure on ORT for the period is under: Grants and subventions 32%, followed by Acquisition of Technical services 15%, followed by Office supplies 13%, Motor vehicle running expenses at 10%, Followed by Public utilities 7%, followed by formation and maintenance of capital assets which is at 6%

4.3 Sector Funds Expenditures

4.3.1 Basic Education

A total of MWK143 million has been spent in October 2024, Cumulatively we have spent MWK339 million representing a 65% performance against the budget. Highest expenditures are on Grants and Subventions 93%, followed by Internal travel 6%.

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
REVENUE					
Government Transfers					
Sector Funds	519,916,058	37,761,424	395,669,677	124,246,381	76%
Total Government Transfers	519,916,058	37,761,424	395,669,677	124,246,381	76%
EXPENDITURE					
Other Recurrent Transactions					
Internal Travel	69,934,024	8,480,000	25,324,000	44,610,024	36%
Public Utilities	53,869,851		10,190,809	43,679,043	19%
Office supplies & Services	27,338,217	121,320	6,052,103	21,286,115	22%

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
Education supplies	87,365,901		86,258,243	1,107,658	99%
Training expenses	20,470,000	1,180,000	11,172,300	9,297,700	55%
Agriculture inputs	2,670,360			2,670,360	0%
Other goods and services	19,354,165		6,293,140	13,061,025	33%
Motor Vehicle Running Expenses	34,449,516	462,000	12,113,720	22,335,797	35%
Routine Maintenance of assets	2,070,000			2,070,000	0%
Grants & Subvention	151,538,740	132,827,950	147,317,950	4,220,790	97%
Formation and maintenance of capital assets	48,476,555		34,535,650	13,940,905	71%
HIV/AIDS Intervention	2,378,729			2,378,729	0%
Total ORT	519,916,058	143,071,270	339,257,914	180,658,144	65%
(Surplus)/Deficit	-	105,309,846	-56,411,763	56,411,763	

4.3.2 Sports

The total expenditure in the month of October 2024 under Sports Sector amounted to MK0.439 Million. Cumulative expenditure is at MWK1.8 Million representing a 18% budget performance despite receiving MWK4.4 million for the period April – October 2024

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
REVENUE					
Government Transfers					
Sector Funds	10,181,864	1,148,040	4,445,658	5,736,206	44%

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
<i>Total Government Transfers</i>	<i>10,181,864</i>	<i>1,148,040</i>	<i>4,445,658</i>	5,736,206	44%
EXPENDITURE					
Other Recurrent Transactions					
Internal Travel	3,204,000		782,000	2,422,000	24%
Public Utilities	120,000		80,000	40,000	67%
Office supplies & Services	2,064,701		60,000	2,004,701	3%
Education supplies	2,120,000			2,120,000	0%
Motor Vehicle Running Expenses	2,469,525	439,900	930,287	1,539,238	38%
HIV/AIDS Intervention	203,637			203,637	0%
<i>Total ORT</i>	<i>10,181,864</i>	<i>439,900</i>	<i>1,852,287</i>	<i>8,329,577</i>	18%
(Surplus)/ Deficit		-708,140	-2,593,371	2,593,371	

4.3.3 Youth

MWK1.2 million has been spent under the Youth Sector despite receiving MWK3.5 million for the period April to October 2024.

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
REVENUE					
Government Transfers					
Sector Funds	10,690,957	1,119,500	3,570,500	7,120,457	33%
Total Government Transfers	10,690,957	1,119,500	3,570,500	7,120,457	33%
EXPENDITURE					
Other Recurrent Transactions					
Internal Travel	4,216,910		246,060	3,970,850	6%
Public Utilities	308,000		45,000	263,000	15%
Office supplies & Services	3,542,229	325,028	917,588	2,624,641	26%
Other goods and services	800,000			800,000	0%
Motor Vehicle Running Expenses	1,610,000			1,610,000	0%
HIV/AIDS Intervention	213,819			213,819	0%
Total ORT	10,690,957	325,028	1,208,648	9,482,309	11%

4.3.4 Environment

Expenditures under Environment was MWK 0.6 million despite receiving MWK2.4 million for the period April to October 2024

Item Description	Approved Budget	October 2024 Expenditure	April – October 2024 Expenditure	Budget Balance	Performance
REVENUE					
Government Transfers					
Sector Funds	4,963,469		2,481,734	2,481,735	50%
Total Government Transfers	4,963,469		2,481,734	2,481,735	50%
EXPENDITURE					
Other Recurrent Transactions					
Internal Travel	600,000			600,000	0%
Office supplies & Services	3,953,469		600,000	3,353,469	15%
Motor Vehicle Running Expenses	410,000			410,000	0%
Sub Total: ORT	4,963,469		600,000	4,363,469	12%
(Surplus)/Deficit	-				

4.3.5 General Resource Fund

Total expenditure under GRF is at MWK85 million out of the MWK95 million received and against a budget of MWK229 million.

Item Description	Approved Budget	October 2024 Actuals	April - October 2024 Actuals	Budget Balance	Performance
REVENUE					
Government Transfers					
General Resource Fund	229,587,789		95,661,578	133,926,211	42%
Total Government Transfers	229,587,789		95,661,578	133,926,211	42%

Item Description	Approved Budget	October 2024 Actuals	April - October 2024 Actuals	Budget Balance	Performance
EXPENDITURE					
Other Recurrent Transactions					
Public Utilities	150,889,315	8,650,000	10,900,000	139,989,315	7%
Other goods and services		27,061,356	41,878,807	-41,878,807	
Motor Vehicle Running Expenses		9,977,400	9,977,400	-9,977,400	
Routine Maintenance of assets	78,698,474		22,528,083	56,170,390	29%
TOTAL EXPENDITURE	229,587,789	45,688,756	85,284,291	144,303,498	37%
Surplus/Deficit		45,688,756	10,377,288	10,377,788	

5. Liabilities

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 April 2024 was MWK1.6 billion. The balance outstanding is **MWK2.3 billion** as at 31 October 2024. The summary of payables is presented in the table.

Summary Creditors Schedule – October 2024					
Liabilities - Payables					
Item Description	Opening Balance (MWK)	Amount Accumulated in the period (MWK)	Amount Paid Current Period (MWK)	Cumulative Paid (MWK)	Amount Outstanding (MWK)
MRA-PAYE Arrears	1,071,192,621		5,000,000	55,000,000	1,016,192,621
PAYE Current Period		27,865,007	24,056,901	127,535,304	27,865,007
TEVET Levy	3,283,951	3,816,518	7,658,594	21,428,832	3,816,518
NICO Pensions	113,360,258	13,599,042		74,922,383	140,761,301
Old Mutual Pensions	431,830,894	57,051,118		301,938,138	546,020,918

Summary Creditors Schedule – October 2024					
Liabilities - Payables					
Item Description	Opening Balance (MWK)	Amount Accumulated in the period (MWK)	Amount Paid Current Period (MWK)	Cumulative Paid (MWK)	Amount Outstanding (MWK)
Union	186,775	169,765	174,465	1,070,815	169,765
Gratuities					338,422,896
Total Payroll Liabilities	1,619,854,499	102,501,450	36,889,960	581,895,472	12,073,249,026
Other Liabilities - Supplies & Services	0	358,353,889	362,391,037	1,413,386,596	260,727,831
Total Liabilities	1,619,854,499	460,855,340	399,280,997	1,995,282,068	2,333,976,857

6. Capital Projects

6.1 Water Structures

The Water Structures Development Funds are funds for provision of water resources for the four constituencies of Lilongwe City. The budget provision for 2024-2025 Financial year is MWK48 Million. In March 2024, a total of MWK68,831,974 was brought forward to the 2024-2025 financial year as unused funds. LCC has to date received MWK24 million funding representing 50% budget performance and *has so far not started spending on borehole drilling projects.*

6.2 Constituency Development Funds (CDF)

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. LCC has an annual budget of MWK800 million and LCC has to date received MWK400 million funding representing 50% budget performance. In March 2024, a total of MWK106,389,562 was brought forward to April, 2024 as unused funds. LCC has to date spent MWK315, million on CDF projects as indicated in the table below:

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
CDF Project:						
Construction of Kawale 1 PTC Drains in (LCSW)	5,001,299	5,001,299		5,001,299	0.00	100%
Construction of Msambachikho School Block in (LCSW)	58,627,776			58,627,776	0.00	100%
Construction of Foot Bridge in Kawale in (LCSW)	23,382,528			23,382,528	0.00	100%
Construction of Foot Bridge btwn Mchesi FP School & Kawale1 in (LCSW)	12,409,213			12,409,213	0.00	100%
Fuel for Earth Roads Grading	20,000,000			20,000,000	0.00	100%
Hire of Grader for Road Grading	49,803,750			49,803,750	0.00	100%
Construction of Dzuka Cell Box Culvert in (LCC)	47,096,242			47,096,242	0.00	100%
Construction of Football & Netbal grounds at Mkwich Sec Schl - LCW	68,125,697	9,439,657	45,332,978	22,689,913	45,435,783	33%
Maintenance of Classroom	26,924,475			26,891,798	0.00	100%

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
Blocks at Mloza Central						
Construction of drainage and box culvert in Falls – LCW	28,811,900	28,217,102		28,217,102	594,799	98%
Bursary	24,000,000			5,361,000	18,639,000	22%
CDF Administration	40,000,000	620,000		2,812,860	37,187,140	7%
Youth & Women Empowerment	80,000,000			13,000,000	67,000,000	16%
Sub Total: ORT	453,414,886	43,278,057	45,332,978	315,293,480	168,889,399	65%

6.3 Infrastructure Development Fund (IDF)

The IDF budget provision for the year 2024-2025 is MWK327 million. As at 31 October 2024, Lilongwe City Council received MWK163 million representing 50% of the budget performance and it has to date spent MWK40 million on IDF projects as indicated in the table below:

Item Description	Approved Budget	September 2024 Actuals	Undischarged Commitments	April – Sept 2024 Cumulative Actuals	Budget Balance	Performance
Construction of Brick Fence at Chinsapo Clinic	29,720,937			3,812,311	25,908,626	13%
Maintenance of City Centre Roads	22,400,806			22,590,474	-189,668	101%
Retention on improvement of drainage in Area 49	1,291,321			1,291,321	0.00	100%
Electrical Materials for maintenance of Street Lights	15,107,915			12,986,378	2,121,537	86%
Total IDF Projects	68,520,979			40,680,484	27,840,495	59%

6.4 City Roads Rehabilitation

City Road Funds are 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. A total of MWK1.7 billion was brought forward to the 2024-2025 financial year as unused funds. The total budget for the year 2024-2025 is MWK 6 billion. As at 31 October 2024, LCC has received MWK 1.09 billion funding representing 18% of the budget performance. LCC has to date committed MWK3.4 billion on City Roads Project as indicated in the table below:

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
Projects						
Minor road maintenance Works	211,154,000			159,757,765	51,396,235	76%
Rehabilitation of Sent-Chenicheni Ncthiti Road	1,738,561,334	550,027,088		1,144,541,894	594,019,440	66%
Rehabilitation of Airwing-Mtandire Road	3,230,506,035	413,744,771		1,635,529,488	1,594,976,547	51%
City Roads Consulting Services	151,442,638			13,972,350	137,470,288	9%
Minor road maintenance Works	88,784,296	88,784,296		88,784,296	0.00	100%
Minor road maintenance Works	62,947,927			62,947,927	0.00	100%
Minor road maintenance Works	277,278,405			277,278,405	0.00	100%
Minor road maintenance Works	62,947,927	62,947,927		62,947,927	0.00	100%
Administration	123,908,046	4,515,938		9,201,058	114,706,988	7%
Total City Roads Fund Project	5,947,530,608	1,052,556,155	-	3,454,961,110	2,492,569,497	58%

6.5 Own Capital Contribution

LCC has an annual budget of MWK 330million for the 2024-2025 Financial Year for Own Capital Contribution. As at 31 October 2024, LCC has spent MWK207 million on Locally Generated Revenue sponsored Projects as indicated in the table below:

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
Projects:						
Construction of Drainage in Kaliyeka Ward	9,880,029			9,190,003	690,026	93%
Construction of Mtenje Footbridge in Chatata Ward	13,992,717			13,739,785	252,932	98%
Construction of LCC Eden Park furniture	4,870,665			4,870,665	0.00	100%
Installation of Culvert in Tsabango 1 Ward	11,078,568			8,895,250	2,183,318	80%
Improvement of Minibus Depot in A1	29,235,675			22,060,316	7,175,360	75%
Maintenance of City Centre Carpark	25,672,050			25,672,050	0.00	100%
Construction of Chimoka	15,398,291			7,895,181	7,503,110	51%

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
Mkombha Phala Schl Block						
Construction of drainage in Mchesi Ward	9,218,150			9,204,960	13,189	100%
Installation of Culvert in Kawale 2 Ward	5,467,500			4,755,142	712,358	87%
Maintenance of Chilinde School Leaking Roof	13,611,220	6,832,710		11,587,853	2,023,367	85%
Construction of drainage in Kawale 2 Ward	9,498,287			4,755,144	4,743,143	50%
Maintenance Ladies Dormitory at Works Yard	2,601,115			2,601,115	-	100%
Fuel for Earth Road grading in Chilinde Ward	2,187,200			2,187,200	-	100%
Construction of Box Culvert in State House Ward	8,569,735			8,569,735	-	100%

Item Description	Approved Budget	October 2024 Actuals	Undischarged Commitments	April – October 2024 Cumulative Actuals	Budget Balance	Performance
Maintenance of LL Main bus depot	52,747,313	42,598,739		42,598,739	10,148,574	81%
Construction of box culvert at Muula bridge Mvungu ward	10,963,324	10,960,954		10,960,954	2,370	100%
Construction of toilets in Area 49	11,443,405	11,437,312		11,437,312	6,094	100%
Construction of box culvert in Mtandire Ward	9,077,117	1,953,236		1,953,236	7,123,881	22%
Maintenance market shed & construction of toilets- Chilinde 2	4,878,372	4,878,372		4,878,372	0.00	100%
Total Locally Generated Revenue Funded Projects	250,390,733	78,661,323		207,813,012	42,577,722	83%