NAME: LUWANYAMA TOWN COUNCIL

2025 BI ANNUAL PERFORMANCE REPORT

Period: 01-Jan-2025 to 30-Jun-2025

REVENUE SOURCES

#	Receipts	Budget a ZMW	Actual as at 30-June 2025 b ZMW	Varinace c=a-b ZMW	Performance b/a %
1	**National Support**				
	1.1 Local Government Equalisation Fund	11,152,232.00	4,280,582.00	6,871,650.00	38%
	1.2 Grants In Lieu of Rates	2,000,000.00	-	2,000,000.00	0%
	1.3 Sector Grants	32,984,198.00	17,836,198.00	15,148,000.00	54%
	1.4 ZDSP Capital Grants	-	-	-	
	1.5 Constituency Development Fund	36,058,151.00	20,648,536.00	15,409,615.00	57%
	1.6 Other Grants		-	-	
	Sub - total	82,194,581.00	42,765,316.00	39,429,265.00	52%
2	**Own Source Revenue**				
	2.1 Local Taxes	16,073,389.00	4,203,877.00	11,869,512.00	26%
	2.2 Fee & Charges	5,446,770.00	2,963,153.00	2,483,617.00	54%
	2.3 Licences	378,551.00	28,959.00	349,592.00	8%
	2.4 Levies	714,626.00	668,179.00	46,447.00	94%
	2.5 Permits	620,000.00	95,714.00	524,286.00	15%
	2.6 Commercial ventures	-	87,357.00	- 87,357.00	
	2.7 Others OSR	-	-	-	
	Sub - total	23,233,336.00	8,047,239.00	15,186,097.00	35%
3	**Other revenue**				

	4.1 Bank interest received	-	-	-	
	4.2 Borrowings - Loans	-	-	-	
	4.2 Borrowings - Overdraft	-	-	-	
	4.3 Others	-	650,784.00	-	
	Sub - total	**-**	**650,784.00**	**-**	
Total		**105,427,917.00**	**51,463,339.00**	**54,615,362.00**	**0.49**

PAYMENTS

#	**Receipts**	**Budget** **a** **ZMW**	**Actual** **as at 30-June 2025** **b** **ZMW**	**Varinace** **c=a-b** **ZMW**	**Performance** **b/a** **%**
1	Personal emoluments	18,856,740.00	7,453,506.00	11,403,234.00	40%
2	Use of goods and services	59,623,000.00	39,178,114.00	20,444,886.00	66%
3	Financial charges	-	-	-	
4	Social benefits	-	-	-	
5	Non-financial assets	20,480,910.00	7,972,669.00	12,508,241.00	39%
6	Financial assets	3,717,267.00	-	3,717,267.00	0%
7	Loan repayments	-	-	-	
8	Other repayments	2,750,000.00	254,034.00	2,495,966.00	9%
Total payments		**105,427,917.00**	**54,858,323.00**	**50,569,594.00**	**52%**

Net Budget Performance	**-**	**(3,394,984.00)**	**4,045,768.00**	

BUDGET PROGRAMME OUTPUT PERFORMANCE

Name: of Budget Programme:					
S/N	**Key Output/Project & Indicator**	**Unit of Measure**	**Target**	**Actual**	**Variance**
1	Environment and Waste Management	No. of Tones	0	0	0

2	Environmental Protection (tree Planting)	No. of seedlings	1000	1000	0
3	Maintenance of Towship Roads	No. of Kms	97	12	85
5	Fire Management Services	No. of Calls	0	0	0
6	Installation and Maintenance of Street Lights	No. of Lights	0	0	0
7	Burial Site Services	No. of Burials	0	0	0
8	Devolved Functions Integration		0	0	0
7	Number of Empowerment-Grants	No. Cooperatives	58	50	8
9	Number of Empowerment-Loans	No.	35	00	35
10	Number of Students sponsored- Skills Development	No. Students	230	275	0
11	Number of Students sponsored- Boarding	No. Students	123	103	20
12	Number of Community Project	No.	12	16	
	Community Sensitization in all the 20 Wards	Non of meetings			
	Cash for work Beneficaries	No. Beneficaries			

	Community Sports Clubs				
13	Community women clubs	No. of Clubs	50	27	23
14	Community Sports Clubs	No. Sports Clubs	50	15	35
15					

Note: Focus should on key services delivery and major budget allocation.

2025 BI ANNUAL PERFORMANCE REPORT **Period: 01-Jan-2025 to 30-Jun-2025**

ALL CAPITAL PROJECTS

S/N	Project Name	Contract			Cumulative Payments As At 30th June ZMW	Balance ZMW	Source of Funds	Project Status
		Start Date	End Date	Amount (ZMW)				
1	PROCUREMENT OF A LOW BED 50T	9th June	8th Aug	2,550,000.00	-	2,550,000.00	CDF	100% Completed
2	SOLAR SYSTEM - LUF HOSPITAL Phase 1	28th July	28th Nov	683,447.94	-	683,447.94	CDF	95% Completed
3	SUPPLY AND DELIVERY OF BRAND NEW - SOMAP EQUIPMENTS FOR THE SHOP	15th July	13th Aug	481,750.32	-	481,750.32	CDF	100% Completed
4	ELECTRIFICATION OF NKANA AREA			1,800,000.00	-	1,800,000.00	CDF	Deferred to CDFC
5	COMPLETION OF DORMITORY-LUFWANYAMA BOARDING SCHOOL	18th July	18th Nov	468,098.40	-	468,098.40	CDF	30% Completed

6	DRILLING OF COMMERCIAL BOREHOLE MUKUTUMA- RURAL HEALTH POST			150,000.00	-	150,000.00	CDF	Under procurement
7	CONSTRUCTION OF 1 X 2 AT MILEMU SCHOOL WITH SOLAR			869,465.11	-	869,465.11	CDF	15% Completed
8	CONSTRUCTION OF 1 X 3 AT MUSAMBA SCHOOL WITH SOLAR	19th June	20th Oct	1,259,607.89	-	1,259,607.89	CDF	20% Completed
9	CONSTRUCTION OF 1 X 2 CRB, SEMI DETACHED HOUSE AND WATER at Chantete in Luswishi	19th June	20th Oct	2,158,961.74	-	2,158,961.74	CDF	30% Completed
10	COMPLETION OF FUNGULWE HEALTH POST PHASING- Water,Furniture, Plumbering, doors and window frames	12th June	13th Oct	838,058.30	-	838,058.30	CDF	70% Completed
11	COMPLETION OF KANSOKA MARTENITY ANNEX Phasing- Furniture, Water and Tank	28th July	28th Nov	501,904.70	-	501,904.70	CDF	50% Completed

12	COMPLETION OF MILULU HEALTH POST- Furniture, Water supply, Solar	19th June	20th Oct	590,501.32	-	590,501.32	CDF	97% Completed
13	CONSTRUCTION OF 1X 2 CHIBANGA COMMUNITY			505,387.55	-	505,387.55	CDF	25% Completed
14	SUPPLY AND DELIVERY OF BRAND NEW HOSPITAL EQUIPMENT	15th July	13th Aug	949,225.00	-	949,225.00	CDF	90% Completed
15	PROCUREMENT OF DESKS			1,950,000.00	1,355,000.00	595,000.00	CDF	100% Completed
16	SPAREPARTS - HEAVY DUTY EQUIP			1,000,000.00	1,000,000.00	-	CDF	85% Completed
17	COMPLETION OF COUNCIL LODGE WALL FENCE			500,000.00	-	500,000.00	Locally Generated Funds	85% Completed
18	CONSTRUCTION OF CHIKABUKE MARKET ,WATERBORNE ABLUTION BLOCK , DRILLING OF BORE AND WATER RETICULATION	10th June	9th Oct	2,590,000.00	-	2,590,000.00	WBF	65% Completed
Total				**19,846,408.27**	**2,355,000.00**	**17,491,408.27**		

Semi Annual Internal Audit Reports

Period: Jan 2025 to Jun 2025

Key Internal Audit Recommedation and Implementation

No	Subject Matter	Audit Finding	Audit Recommendation	Management Action Taken
1	Governance (Established Committees & Meetings)	Some committee meetings were not held according to the planned calender.	All committee meetings should adhere to the planned calender.	All committee meetings will be held in accordance with the planned calender going forward.
2	Budget Execution	i)Improper/inefficient use of budgeted resources- caked pockets of cement for beaconing of plots..ii)Inadequate planning for proper waste management systems- indiscriminate disposal of waste.	i)Improve Financial Management Systems-detailed tracking of expediture,procurement process and project implementation..ii)waste should be disposed off in proper designated areas such as dumping sites	i)The caked cement was used to fill in all depressions at the civic centre and council lodge..ii)Casual workers were engaged to clear out the area and stop people from dumping waste anyhow.
3	Income - Own Source Revenue	All daily bankings are done according to the money receited.	All bankings must be pre- audited and banked on time.	All receipt books are taken for auditing before any bankings are made.

4	Accounting procedures and controls	Inadequately supported pyment vouchers i.e Unretired imprest,no activity reports,no signatures.	All missing attachments must be attached to the PV's- all unretired imprest to be retired not later than 48hours of imprest given,activity reports should be written and all PV's must be fully signed before a payment is made.	Affected officers were written to and given a 48hour period in which to present activity reports and retire their imprest.
5	Stores management	i)Poor management of obsolete /idle assests- Some unserviceable motor vehicles and equiment had not been disposed of..ii)Lack of storage space..iii)No source documents e.g GRN,DN	i)Management should constitute a Disposal committee which will dispose off all obsolete assets after valuation..ii)The council should budget for a new stores room..iii)All source documents should be attached were necessesary.	i)A disposal committee was established and will dispose of all obsolete assets after valuation..ii)Management intends to budget for a stores room in the 2026 budget..iii)All missing source documents have since been attached to their corresponding payment vouchers.

6	Procurement procedures and controls	No supporting documents e.g invoices,quotations,receipts.	All missing attachments must be attached to the PV's .	Suppliers have since been contacted and all relevant documents have been attached.
7	Payroll management	The payroll has been acurately prepared with minor corrections in deductions ie loans, salary advances.	The payroll accountant should complete the payroll on time to allow audit and other stakeholders to go through it thoroughly.	The payroll has since been completed on time.
8	Risk management	No risk mitigation and asset protection-uninsured motor vehicles.	All motor vehicles should be insured and insurance should be renewed annualy.	All council motor vehicles have since been insured.

DEBT and ARREARS

Narration	OUTSTANDING AMOUNTS **1-Jan-2025** ZMW	OUTSTANDING AMOUNTS **30-Jun-2025** ZMW
SETLING IN	107,022.84	107,022.84
ZAMTEL	-	-
ZESCO	-	-

WATER	-	-
LEGAL COSTS	-	-
NAPSA ARREARS	1,872,057.00	1,872,057.00
NAPSA ARREARS - PENALTIES	-	-
LASF ARREARS	-	-
LASF ARREARS - PENALTIES	-	-
OTHER PENSION ARREARS	-	-
OTHER PENSIONS ARREARS -	-	-
ZRA PAYE	3,874,723.71	3,874,723.71
ZRA - PENALTIES	-	-
GOODS & SERVICE	843,343.25	843,343.25
CAPITAL	14,901,408.27	14,901,408.27
Total	21,598,555.07	21,598,555.07