

Statement of Cash Receipts and Payments for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

		Kwacha	Kwacha
RECEIPTS			
Local taxes	2	224,384	26,460
Fees and Charges	3	364,816	258,997
Licences	4	49,400	106,050
Levies	5	116,653	550,761
Permits	6	49,290	109,474
Local Government Equalisation Fund	7	6,143,940	12,889,594
Constituency Development Fund	8	14,652,659	26,750,000
Other Grants	9	7,968,373	13,796,847
Borrowings	10	-	-
Commercial Venture	11	-	9,987
Sector Grants (Devolved Function)	12	651,715	12,511,672
Other Receipts	13	500,000	600,000
TOTAL RECEIPTS		30,721,230	67,609,842
PAYMENTS			
Personnel Emoluments	14	6,159,404	9,295,678
Use of goods and services	15	1,567,686	4,329,957
Financial Charges	16	-	-
Social benefits	17	4,893,550	6,916,905
Non-financial assets acquisition	18	-	30,389,939
Financial Assets	19	3,072,936	3,492,463
Loan Repayments	20	196,243	400,636
Other payments	21	-	15,281
TOTAL PAYMENTS		15,889,818	54,840,859
Increase/(decrease) in Cash		14,831,412	12,768,983
Foreign Exchange Losses	22	-	-
Cash at beginning of the year	23	33,348,781	20,579,798
Cash at the end of the year	24	48,180,192	33,348,781



Statement of Comparison of Budget and Actual Amounts for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

	Original Budget Kwacha	Adjustments Kwacha	Final Budget Kwacha	Actual Amounts Kwacha	% Performance	Variance Kwacha	% Variance
RECEIPTS							
Local taxes	49,500	-	49,500	-	0%	(49,500)	-100%
Fees and Charges	2,614,930	-	2,614,930	-	0%	(2,614,930)	-100%
Licences	113,586	-	113,586	-	0%	(113,586)	-100%
Levies	651,680	-	651,680	-	0%	(651,680)	-100%
Permits	181,530	-	181,530	-	0%	(181,530)	-100%
Local Government Equalisation Fund	13,449,666	-	13,449,666	-	0%	(13,449,666)	-100%
Constituency Development Fund	36,058,151	-	36,058,151	-	0%	(36,058,151)	-100%
Other Grants	900,000	-	900,000	-	0%	(900,000)	-100%
Borrowings	-	-	-	-	=DIV/0!	-	=DIV/0!
Commercial Venture	500,000	-	500,000	-	0%	(500,000)	-100%
Sector Grants (Devolved Functions)	31,445,922	-	31,445,922	-	0%	(31,445,922)	-100%
Other Receipts	360,000	-	360,000	-	0%	(360,000)	-100%
TOTAL RECEIPTS	86,324,965	-	86,324,965	-	0%	(54,879,043)	-64%
PAYMENTS							
Personnel Emoluments	13,889,537	-	13,889,537	-	0%	13,889,537	100%
Use of goods and services	16,126,966	-	16,126,966	-	0%	16,126,966	100%
Financial Charges	-	-	-	-	=DIV/0!	-	=DIV/0!
Social benefits	15,418,765	-	15,418,765	-	0%	15,418,765	100%
Non-financial assets acquisition	34,160,028	-	34,160,028	-	0%	34,160,028	100%
Financial Assets	3,736,936	-	3,736,936	-	0%	3,736,936	100%
Loan Repayments	501,443	-	501,443	-	0%	501,443	100%
					0%	2,491,290	100%

TOTAL PAYMENTS
Increase/(Decrease in Cash

86,324,965

86,324,965

0%

86,324,965

100%

(141,204,008)

Statement of Cash Receipts and Payments for the Local Government Equalisation Fund (LGEF) for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

		KWACHA	KWACHA
RECEIPTS			
Funding	7(a)	6143939.9	12889594
TOTAL RECEIPTS		<u>6143939.9</u>	<u>12889594</u>
PAYMENTS			
Operational Expenditure Payments:	7(b)		
Salaries and Wages		4772288.46	8282678
Terminal Benefits		0	5000
Utility bills		2000	15700
Service Provision		307882	2246619
Goods and Services		45104.6	1071568
Administrative Costs		22940	72932
Other Costs		5994	6930
Sub-Total		<u>5156209.06</u>	<u>11701427</u>
Capital Expenditure Payments:	7(c)		
Infrastructure Development		0	0
Rehabilitation Works		0	0
Asset Acquisition		0	0
Other Costs		0	0
Sub-Total		<u>0</u>	<u>0</u>
TOTAL PAYMENTS		<u>5156209.06</u>	<u>11701427</u>
Increase/(decrease) in cash		<u>987730.84</u>	<u>1188167</u>
Cash at beginning of the year		<u>1189769</u>	<u>1602</u>
Cash at the end of the year		<u>2177499.84</u>	<u>1189769</u>



Was

Statement of Cash Receipts and Payments for the Constituency Development Fund (CDF) for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

		2025 KWACHA	2024 KWACHA
RECEIPTS			
Funding	8(a)	14,652,659	26,750,000
Other sources	8(b)	-	440,758
TOTAL RECEIPTS		<u>14652659.06</u>	<u>27190758</u>
PAYMENTS			
Administration	8(c)	656,546	1,337,501
Community Projects	8(d)	3,561,546	9,892,600
Youth, Women and Community Empowerment	8(e)	-	2,444,276
Boarding School and Skills Develop	8(f)	-	-
TOTAL PAYMENTS		<u>4218092.04</u>	<u>13674377</u>
Increase/(decrease) in Cash		<u>10434567.02</u>	<u>13516381</u>
Cash at beginning of the year		<u>24817237</u>	<u>11300856</u>
Cash at the end of the year		<u>35251804.02</u>	<u>24817237</u>

Statement of Cash Receipts and Payments for the Sector Grant (Devolved Function) for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

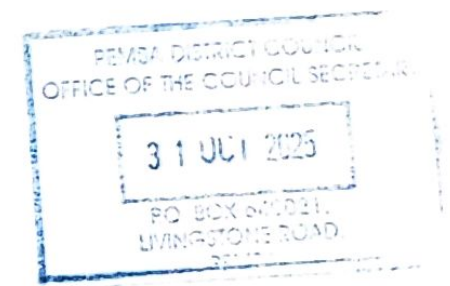
	Note	2025 KWACHA	2024 KWACHA
RECEIPTS			
Funding	12(a)	651,715	2,008,823
Other Receipts	12(b)	-	10,502,849
TOTAL RECEIPTS		<u>651715.28</u>	<u>12511672.15</u>
PAYMENTS	12(c)		
Goods and Services		490,249	4,962,167
Non-financial Asset acquisition		-	-

Infrastructure development		
Rehabilitation works		
TOTAL PAYMENTS		
Increase/(decrease) in Cash	490249.06	4962167.35
Foreign Exchange Losses		
Cash at beginning of the year	9924334.35	4962167
Cash as at the end of the year	10414583.41	9924334.35

Statement of Cash Receipts and Payments for ZDSP Capital Grant for the Bi-annual Year 2025 compared to the Financial Year ending 31 December 2024

	Note	2025	2024
		KWACHA	KWACHA
RECEIPTS			
Funding	9(b)	7,968,373	13,796,847
Other Receipts		-	-
TOTAL RECEIPTS		7968373.3	13796846.88
PAYMENTS			
Goods and Services		6,614,081	11,503,305
Non-financial Asset acquisition		-	-
Infrastructure development		-	-
Rehabilitation works		-	-
TOTAL PAYMENTS		6614080.83	11503305
Increase/(decrease) in Cash		1354292.47	2293541.88
Foreign Exchange Losses		-	-
Cash at beginning of the year		2293541.88	-
Cash as at the end of the year		3647834.35	2293541.88

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NOTES

Local Taxes

2

Local Tax Type

	2025	2024
	KWACHA	KWACHA
Residential Rates	-	-
Commercial Rates	-	-
Industrial Rates	-	-
Hospitality Rates	-	-
Mining Rates	-	-
Power Transmission Rates	-	-
Plant and Machinery	-	-
Personal Levy	224,384	26,460
TOTAL	224,384	26,460

Fees and Charges

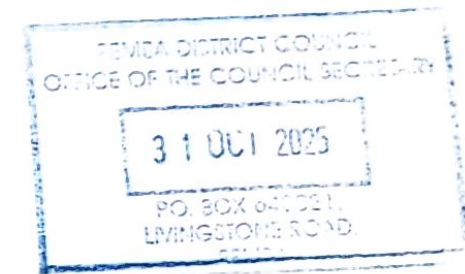
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	2025	2024
	KWACHA	KWACHA
Fees and charges	109,609	147,647
Land Development Charges	255,207	111,350
Total	364,816	258,997

Fees and Charges Type	2025			2024		
			KWACHA			KWACHA
Consent Fees			-			-
Survey Fees			-			-
Building Inspection fees			2,800			1,100
Plan Scrutiny Fees			1,250			750
Rentals/Lease of Council's properties			25,200			-
Application Form Fees			2,500			21,730
Sketch Fees			-			-
Search Fees			-			-
Market Fees			1,007			5,535
Parking Fees			-			-
Bus Station Fees			3,540			27,578
Affidavit Fees			-			-
Grave Reservation			-			-
Refuse Disposal Fees			-			-
Notice of Marriage			-			2,350
Abattoir/Meat Inspection Fees			-			-
Farm Produce Levy			7,756			18,999
Communication Mast Levy			-			-
Land Record			-			-
Billboard and Banner			548			548
Lease of Council Transport			900			-
Illegal Vending Fees			-			-
Penalties			28,100			-
Site Rent			-			-
Change of ownership of plot			3,000			11,000
Other Fees and Charges/other income			33,008			58,057
TOTAL			109,609			147,647

Land Development Charges Charges Type	2025			2024		
			KWACHA			KWACHA
Service charges - residential plots			97,157			1,300
Service charges - Industrial plots			-			-
Premium plots - Residential			-			-
Premium plots - Commercial			106,000			101,000
Lease charges			-			-
Laying of Cables (Power/Communication)			-			-
Land Application Charges			14,600			-
Land Conversion			6,500			-
Change of Ownership			-			-
Sub-division of plot			-			-
Land regularisation			-			-
Change of Land use			-			-
Land charges			30,950			9,050
TOTAL			255,207			111,350

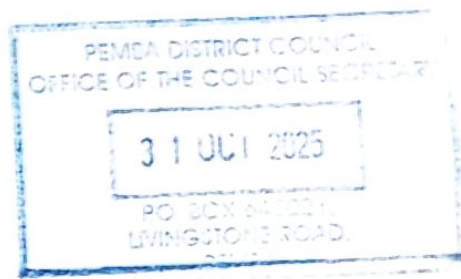
Licenses Licence Type	2025			2024		
			KWACHA			KWACHA
Manufacturers licence			-			-
Retail licence			-			-
Wholesale licence			-			-
Occupancy licence			-			-
Commercial travellers licence			-			-
Hawkers licence			-			-



Stall licence	-	-	-
Liquor licence	3,300	750	
Firearm and ammunition licence	14,600	97,800	
Petroleum licence	-	-	
Restaurant licence	-	-	
Dog licence	-	-	
Other licences	31,500	7,500	
TOTAL	49,400	106,050	

Levies Type of Levy	5		2024	
	2025 KWACHA		2024 KWACHA	
Livestock Levy	22,348		58,940	
Bird Levy	630		866	
Fish Levy	330		735	
Pole Levy	-		65,000	
Charcoal Levy	90,885		194,995	
Sand Levy	-		-	
Grave reservation Levy	-		-	
Quarry Levy	2,460		-	
Bicycle Levy	-		-	
Timber Levy	-		-	
Telecommunication Mast Levy	-		-	
Cane Levy	-		-	
Stone Levy	-		-	
Coal Levy	-		-	
Hide/Exotic Levy	-		-	
Grain Levy	-		-	
Trading (Wholesale) Business Levy	-		209,375	
Trading (Retail) Business Levy	-		-	
Retail Merchants non-consumable business	-		-	
Trading (Retail) chain stores and supermarkets	-		-	
Manufacturing	-		-	
Agent Consumables	-		-	
Agent non-Consumables	-		-	
Trading (Retail) Automobiles	-		-	
Theatre's and cinematography	-		-	
Hawker	-		-	
Peddler	-		-	
Filling Station	-		-	
Professional Occupation	-		-	
Scrap Metal Dealers	-		-	
Car Wash	-		-	
Hospitality	-		-	
Commercial Banks	-		-	
Micro-finance and Money-Lenders	-		-	
Miscellaneous levies	-		20,850	
TOTAL	116,653		550,761	

Bas



Permits Type of Permit	6		2024	
	2025 KWACHA		2024 KWACHA	
Health Permit	24,450		48,296	
Permit for opaque beer	-		-	
Herbalist permit	-		-	
Transportation of Milk products	-		-	
Transportation of Meat products	-		-	
Transport of opaque	-		-	

Nursery, pre-school permits
 Burial permits and grave sites
 Fire certificate
 Extension of Business hours permits
 Social Gathering permit
 Exploration permit
 Primary, Secondary and Tertiary permits
 Other Permits
TOTAL

-	440
24,400	-
-	-
-	-
-	-
-	-
-	-
-	31,593
49,290	

635	-
24,600	-
4,350	-
-	-
-	-
-	-
-	-
-	31,593
109,474	

Local Government Equalisation Fund

7

Funding a
 1st Funding
 2nd Funding
 3rd Funding
 4th Funding
 5th Funding
 6th Funding
 7th Funding
 8th Funding
 9th Funding
 10th Funding
 11th Funding
 12th Funding
 13th Funding
Total

2023	KWACHA
1,082,366	
1,081,126	
1,021,007	
1,063,967	
967,172	
928,302	
-	
-	
-	
-	
-	
-	
-	
-	
-	
6143939.9	

2024	KWACHA
1,084,822	
1,077,756	
1,084,618	
1,065,823	
1,081,747	
1,062,004	
1,062,004	
1,062,004	
1,060,664	
1,082,820	
1,082,666	
1,082,666	
-	
12889594	

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PEMBA DISTRICT COUNCIL
 OFFICE OF THE COUNCIL SECRETARY
 31 OCT 2025
 PO BOX 642021,
 LIVINGSTONE ROAD

Operational Expenditure Payments b

Salaries and Wages
 Terminal Benefits
 Utility bills
 Service Provision
 Goods and Services
 Administrative Costs
 Other Costs
Sub-Total

2023	KWACHA
4,772,288	
-	
2,000	
307,882	
45,105	
22,940	
5,994	
5156209.06	

2024	KWACHA
3,282,678	
5,000	
15,700	
2,246,619	
1,071,568	
72,932	
6,930	
11701427	

Capital Expenditure Payments: c

Infrastructure Development
 Rehabilitation Works
 Asset Acquisition
 Other Costs
Sub-Total

2023	KWACHA
-	
-	
-	
-	
0	

2024	KWACHA
-	
-	
-	
-	
0	

Constituency Development Fund

8

CDF Funding a

Constituency

2025	KWACHA
14,652,659	
-	
-	
-	

2024	KWACHA
26,750,000	
-	
-	
-	

--	--	--	--	--	--

Total Funding

14,652,659

--	--	--	--	--	--

26,750,000

Other CDF Sources of Funding **b**

	2025					2024				
	KWACHA					KWACHA				
Constituency										
Loan Repayments										
Other sources (Interest)										

Total Other sources

2025

KWACHA

2024

KWACHA

400,636

40,122

440,758

Administration **c**

	2025					2024				
	KWACHA					KWACHA				
Constituency										
Supervision Costs for Civil Works										
Monitoring of Projects										
Other Payments										
Stationery										
Adverts										
Fuels										
Allowances										

Total Administrative costs

2025

KWACHA

25,148

44,381

64,071

73,494

-

66,107

383,346

656,546

2024

KWACHA

70,074

167,458

456,694

129,140

13,200

500,935

1,337,501

Community Projects **d**

	2025					2024				
	KWACHA					KWACHA				
Constituency										
Secondary Schools										
Primary Schools										
Clinics										
Water Schemes										
Roads										
Dams										
Dip Tanks										

Total Community Projects

2025

KWACHA

935,143

1,295,579

296,361

594,942

344,895

79,370

15,256

3,561,546

2024

KWACHA

1,308,681

3,264,362

1,081,475

2,349,917

471,525

982,744

433,896

9,892,600

Youth, Women & Community Empowerment **e**

	2025					2024				
	KWACHA					KWACHA				
Constituency										
Community Grants										

2025

KWACHA

-

-

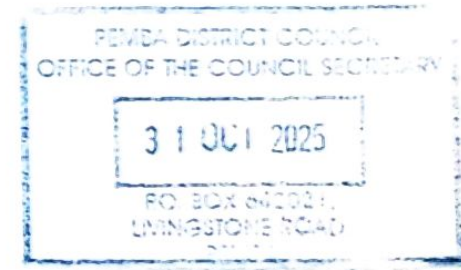
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2024

KWACHA

2,444,276

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Rehabilitation						
Roads rail air faires						
Fuel oil and lubricates						
Internet Charges						
Stationery						
Allowances						
Meal Allowance						
Hand tools and equipment						
Bank Charges						
Roads Grants						
Road Maintenance Materials						
Roads rail air faires						
Protective wear and clothing						
Fuel oil and lubricates						
Internet Charges						
Stationery						
Motor vehicle repairs						
Upgrading of bridges						
Allowances						
Meal Allowance						
Bank Charges						
Health Grants						
Drugs, Vaccines (Health)			60,043			
Roads rail air faires			-			
Internet Charges			-			
Stationery			42,184			
Motor vehicle repairs			90,508			
Allowances			297,392			
Meal Allowance			-			
Bank Charges			-			
Abattoir/Meat inspection/Other						
Drugs, Vaccines (Veterinary)			-			
Internet Charges			-			
Fuel oil and lubricates			367,341			
Veterinary material			5,561			
Stationery			20,184			
Motor vehicle repairs			-			
Bank Charges			-			
Roads rail air faires			-			
Allowances			51,791			
TOTAL PAYMENTS			6,548,886			11,447,355
Increase/(decrease) in Cash			1,419,487			2,349,492
Cash at beginning of the year			2,349,492			
Cash at the end of the year			3,768,979			2,349,492

Alles

PEMBA DISTRICT DIVISION
OFFICE OF THE COUNCIL SECRETARY
31 OCT 2025
PO BOX 9712
LIVINGSTONE ROAD

Borrowings

10

Details	2025 KWACHA	2024 KWACHA
Payment of retirees		
Investment in commercial shop block for rent		
Investment in truck parking bay		
Investment in Abattoirs		
Investment in Taverns renovations		
Investments in shops for rent		
Other Borrowings		
TOTAL	-	-

	2025				2024			
	KWACHA				KWACHA			
Receipts								
Restaurant Sales Receipts				-				-
Lodging receipts				-				-
Food and beverages sales receipts				-				-
Others				-				133,484
TOTAL				-				133,484
Payments								
Restaurant purchases				-				-
Beer and beverages				-				-
wages				-				-
Others				-				123,497
TOTAL				-				123,497
Surplus/deficit				-				9,987

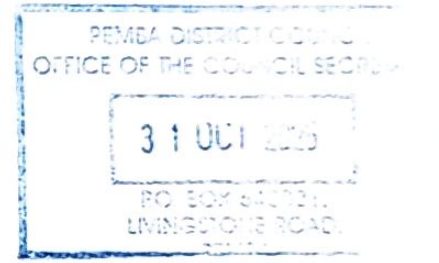
Sector Grants (Devolved Functions)

	2025				2024			
	KWACHA				KWACHA			
Receipts								
Primary care services				-				1,609,652
Pontoons, Ferries, Jetties and Piers				-				-
Community sport				107,759				233,532
Cultural matters				-				10,026
District Archives				4,810				-
Veterinary Services				254,490				141,974
Vehicle Licensing				-				-
Harbours				-				-
District livestock service				-				13,640
District Fisheries services				-				-
District agriculture services				284,656				-
District community development services				-				-
District social welfare services				-				-
Other Receipts				-				10,502,849
TOTAL				651,715				12,511,672

	2025				2024			
	KWACHA				KWACHA			
Payments								
Primary care services				-				1,161,593
Pontoons, Ferries, Jetties and Piers				-				-
Community sport				127,923				304,272
Cultural matters				-				13,750
District Archives				-				-
Veterinary Services				184,854				148,676
Vehicle Licensing				-				-
Harbours				-				-
District livestock service				-				-
District Fisheries services				-				-
District agriculture services				177,472				-
District community development services				-				-
District social welfare services				-				-
Other Receipts				-				3,333,876
TOTAL				490,249				4,962,167

	2025				2024			
Description	KWACHA				KWACHA			
Special Grant - MOLGRD				500,000				600,000
				-				-
				-				-

Miles



-
500,000
2025
KWACHA
1,550,512
1,134,752
1,287,755
1,473,692
504,000
208,694
-
-
-
6,159,404

-
600,000
2024
KWACHA
2,386,668
1,785,865
1,835,395
2,274,750
1,008,000
-
5,000
-
-
9,295,678

2025
KWACHA
27,490
14,000
73,892
546,417
713
150,532
464,480
140,153
-
150,009
1,567,686

2024
KWACHA
48,507
77,167
402,248
1,351,481
33,212
525,692
1,636,313
44,010
3,230
208,097
4,329,957

2025
KWACHA
27,490
14,000
73,892
546,417
713
150,532
464,480
140,153
-
150,009
1,567,686

2024
KWACHA
48,507
77,167
402,248
1,351,481
33,212
525,692
1,636,313
44,010
3,230
208,097
4,329,957

2025
KWACHA

2025
KWACHA

Alber

PEMBA DISTRICT COUNCIL
OFFICE OF THE COUNCIL SECRETARY
31 OCT 2025
P.O. BOX 643821
LIVINGSTONE ROAD,
201 121

Other Interest
TOTAL

Social Benefits

17

Social Benefits

Social Benefits					
Skills Development					
Secondary Boarding Schools					

2025
KWACHA

-
2,664,690
2,228,860

4,893,550

2024
KWACHA

2,444,276
2,585,706
1,886,923

6,916,905

Total Social Benefits

Non-financial Asset Acquisition

18

Purchase of motor vehicles					
Equipment					
Furniture					
Plant & Machinery					
Building					
Specialised Motor Vehicles					
other assets					

2025
KWACHA

-
-
-
-
-
-
-

-

2024
KWACHA

-
-
-
21,049,277
-

9,340,662

30,389,939

TOTAL

Financial Asset

19

Purchase of Long term investments					
Collections from debtors					
CDF Empowerments Loans					
VAT refunds					
Other financial asset acquisition					

2025
KWACHA

-
-
3,072,936
-

3,072,936

2024
KWACHA

-
-
3,492,463
-

3,492,463

TOTAL

Loan Repayments

20

Eg. Repayment of NATSAVE BANK Loan					

2025
KWACHA

196,243
-
-

196,243

2024
KWACHA

400,636
-
-

400,636

TOTAL

Other Payments

21

Abas

TEMBA DISTRICT COUNCIL
OFFICE OF THE COUNCIL SECRETARY

31 OCT 2025

PO BOX 640001,
LIVINGSTONE ROAD

Financial Assets
Loan Repayments
Other payments
TOTAL EXPENDITURE

	3,736,936	-	3,736,936
	501,443	-	501,443
	2,491,290	-	2,491,290
	2,992,733	-	2,992,733

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TEVDA DISTRICT COUNCIL
OFFICE OF THE COUNCIL SECRETARY
31 OCT 2025
PO BOX 6-0021
LIVINGSTONE ROAD
BEIRA