

NAME: NALOLO TOWN COUNCIL
2025 BI ANNUAL PERFORMANCE REPORT
REVENUE SOURCES

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

#	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	12,652,060.00	5,003,607.86	7,648,452.14	40%
	1.2 Grants In Lieu of Rates	1,080,000.00	-	1,080,000.00	0%
	1.3 Sector Grants	22,977,154.00	7,773,733.64	15,203,420.36	34%
	1.4 ZDSP Capital Grants	6,000,000.00	-	6,000,000.00	0%
	1.5 Constituency Development Fund	36,058,151.00	15,344,047.58	20,714,103.42	43%
	1.6 Other Grants	-	-	-	#DIV/0!
	Sub - total	78,767,365.00	28,121,389.08	50,645,975.92	36%
2	Own Source Revenue				
	2.1 Local Taxes	15,015.00	6,832.50	8,182.50	46%
	2.2 Fee & Charges	86,025.00	8,950.00	77,075.00	10%
	2.3 Licences	12,350.00	-	12,350.00	0%
	2.4 Levies	520,362.00	109,323.00	411,039.00	21%
	2.5 Permits	7,255.00	650.00	6,605.00	9%
	2.6 Commercial ventures	-	-	-	#DIV/0!
	2.7 Others OSR	80,000.00	426,553.96	(346,553.96)	533%
	Sub - total	721,007.00	552,309.46	168,697.54	77%
3	Other revenue				
	4.1 Bank interest received	295,000.00	54,243.77	-	18%
	4.2 Borrowings - Loans	-	-	-	#DIV/0!
	4.2 Borrowings - Overdraft	-	-	-	#DIV/0!
	4.3 Others	-	-	-	#DIV/0!
	Sub - total	295,000.00	54,243.77	-	0.18
	Total	79,783,372.00	28,727,942.31	50,814,673.46	0.36

PAYMENTS

#	Receipts	Budget a ZMW	Actual as at 30-June 2025 b ZMW	Varinace c=a-b ZMW	Performance b/a %
1	Personal emoluments	12,949,422.00	5,811,216.22	7,138,205.78	45%
2	Use of goods and services	16,559,978.00	3,230,910.68	13,329,067.32	20%
3	Financial charges	-	-	-	0%
4	Social benefits	20,714,751.00	8,425,573.20	12,289,177.80	41%
5	Non-financial assets	25,617,245.00	9,070,497.55	16,546,747.45	35%
6	Financial assets	3,736,936.00	-	3,736,936.00	0%
7	Loan repayments	-	-	-	0%
8	Other repayments	205,040.00	180,000.00	25,040.00	88%
	Total payments	79,783,372.00	26,718,197.65	53,065,174.35	33%

Net Budget Performance	-	2,009,744.66	(2,250,500.89)
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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	350	110	240
2	Maintenance of Township Roads	No. of Kms	3.5	0	3.5
3	Fire Management Services	No. of Calls	0	0	0
4	Installation and Maintenance of Street Lights	No. of Lights	65	0	65
5	Burial Site Services	No. of Burials	0	0	0
6	Devolved Functions Integration		0	0	0

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

NAME: NALOLO TOWN COUNCIL
 2025 BI ANNUAL PERFORMANCE REPORT
 ALL CAPITAL PROJECTS

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

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	Installation of Street Lights in Mouyo Road	15-Jun-2025	15-Sep-2025	1,861,412.28	465,353.07	1,396,059.21	Roads Funds	WIP
2	Coonstruction and operationising Abbotoir				-	-	ZDSP	Under Procurement
3					-	-		
4					-	-		
5					-	-		
6					-	-		
7					-	-		
8					-	-		
9					-	-		
10					-	-		
Total					465,353.07			

Key Internal Audit Recommendation and Implementation

No	Subject Matter	Audit Finding	Audit Recommendation	Management Action Taken
1	Governance (Established Committees & Meetings)	Nil	Nil	Nil
2	Budget Execution	Nil	Nil	Nil
3	Income - Own Source Revenue	Under collection of locally generated revenue - End of 1 st qtr. 2025 not achieving set targets.	management should increase on the number of check points in order to increase revenue collection efficiency. Management must increase on the	Management wrote to the Local Government service commission so that more revenue collectors can be employed. The LGSC responded by sending 5 revenue agents to Nalolo and they have deployed to various check points.
4	Accounting procedures and controls	Examination of payment vouchers revealed that Eleven Payment vouchers (11) amounting to K 13,423 were not supported by either Grn's, Receipts, disposal records and especially Purchase Orders	Management should ensure that proper filling system is put in place and create enough lockable space to secure the payment vouchers.	Management procured the filling cabinets and ensured that all payment vouchers are kept under lock and key.
5	Stores management	Audit examination of payment vouchers revealed that Two (2) payments amounting to K 10,032 were made for the purchase of fuel. However, it was revealed that the fuel procured during the period under review was not accounted for in that there were no receipts and fuel disposal details.	<ul style="list-style-type: none"> •Management should strengthen the internal control in the management of fuel by ensuring that disposals are properly done before the next purchase fuel. •Management should provide record for the utilization of fuel. 	Management changed the controls surrounding store management i.e segregation of duty were it avoided the aspect of the same person authorizing both on the requisition as well as on the coupon etc
6	Procurement procedures and controls	Nil	Nil	Nil
7	Payroll management	Nil	Nil	nil
8	Risk management	Need for the Establishment Of A Risk Management Policy Framework	Management must urgently establish a Risk Management Policy to provide a framework for the management of risk throughout the council and to enable managers and those responsible for risk management, better identify, assess and control risks.	management immediately developed established the Risk Management policy.

NAME: NALOLO TOWN COUNCIL**DEBT and ARREARS**

Narration	OUTSTANDING AMOUNTS	
	1-Jan-2025	30-Jun-2025
	ZMW	ZMW
PE'S	570,897.84	346,647.84
ZAMTEL	-	-
ZESCO	-	-
WATER	-	-
LEGAL COSTS	-	-
NAPSA ARREARS	-	73,199.72
NAPSA ARREARS - PENALTIES	175,189.43	284,480.66
LASF ARREARS	(71,517.52)	(71,517.52)
LASF ARREARS - PENALTIES	-	-
OTHER PENSION ARREARS	-	-
OTHER PENSIONS ARREARS - PENALTIES	-	-
ZRA PAYE	969,333.57	1,771,655.61
ZRA - PENALTIES	486,713.30	647,177.71
GOODS & SERVICES	104,120.34	84,120.32
CAPITAL	-	-
Total	2,234,736.96	3,135,764.33