

Republic of Zambia

OFFICE OF THE AUDITOR GENERAL



REPORT OF THE
AUDITOR GENERAL ON THE
CONSTITUENCY DEVELOPMENT FUND
FOR THE
FINANCIAL YEAR ENDED 31st DECEMBER 2024



Office of the Auditor General

Audit Report on Constituency Development Fund *for the Financial Year ended 31st December 2024*



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OFFICE OF THE AUDITOR GENERAL

VISION: An independent and credible audit institution promoting transparency and accountability in the management of public resources for the well-being of the citizenry

MISSION: To provide timely quality audit services to promote transparency and accountability in the management of public resources

CORE VALUES:

- Integrity
- Objectivity
- Excellence
- Teamwork
- Confidentiality
- Professionalism



PREFACE

It is my honour and privilege to submit the Report of the Auditor General on the audit of Constituency Development Fund (CDF) for the Financial Year ended 31st December 2024 in accordance with the Provisions of Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016 and Section 13 (3) of the CDF Act No. 11 of 2018.

The main function of my Office is to audit the accounts of state organs, state institutions, provincial administration, local authorities, CDF and institutions financed from public funds. In this regard, the Report covers audit findings on the management of the CDF in all the 156 constituencies for the financial year ended 31st December 2024.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) which are the standards relevant for the audit of Public Sector entities.

The audit findings mentioned in this Report are those which were not resolved during the audit process.

I wish to take this opportunity to thank the Ministry of Local Government and Rural Development and the Local Authorities for the support rendered to my Office during the audits.

Dr Ron M. Mwambwa, FCMA, FZICA, CGMA, CFE

ACTING AUDITOR GENERAL





Office of the Auditor General

Audit Report on Constituency Development Fund *for the Financial Year ended 31st December 2024*





Contents

EXECUTIVE SUMMARY	i
1 Introduction	1
2 Budget and Funding	2
CENTRAL PROVINCE	15
3 Chibombo Town Council	15
4 Chisamba Town Council	17
5 Kabwe Municipal Council	20
6 Luano Town Council	22
7 Mkushi Town Council	23
8 Mumbwa Town Council	23
9 Ngabwe Town Council	24
10 Serenje Town Council	25
COPPERBELT PROVINCE	27
11 Chililabombwe Municipal Council	27
12 Chingola Municipal Council	29
13 Kitwe City Council	30
14 Masaiti Town Council	33
15 Mpongwe Town Council	37
16 Mufulira Municipal Council	37
17 Ndola City Council	40
EASTERN PROVINCE	46
18 Chama Town Council	46
19 Chipangali Town Council	49
20 Chipata City Council	56
21 Kasenengwa Town Council	59
22 Katete Town Council	60
23 Lumezi Town Council	61
24 Lusangazi Town Council	62
25 Mambwe Town Council	65
26 Petauke Town Council	66
27 Sinda Town Council	67
28 Vubwi Town Council	68
LUSAKA PROVINCE	69
29 Chilanga Town Council	69
30 Chongwe Council	69
31 Luangwa Town Council	70
32 Lusaka City Council	74
MUCHINGA	82
33 Kanchibiya Town Council	82
34 Mpika Town Council	83
35 Shiwangandu Town Council	84
NORTHERN PROVINCE	85
36 Chilubi Town Council	85
37 Kasama Municipal Council	88



38	Lunte Town Council.....	94
39	Lupososhi Town Council	95
40	Luwingu Town Council.....	98
41	Mporokoso Town Council	100
42	Mungwi Town Council	101
43	Nsama Town Council.....	103
	NORTHWESTERN PROVINCE.....	104
44	Chavuma Town Council.....	104
45	Ikelenge Town Council	106
46	Kabompo Town Council	108
47	Kasempa Town Council	109
48	Manyinga Town Council.....	111
49	Mufumbwe Town Council	113
50	Mushindamo Town Council.....	114
51	Mwinilunga Town Council	116
52	Solwezi Municipal Council.....	118
	SOUTHERN PROVINCE	121
53	Chikankata Town Council.....	121
54	Chirundu Town Council.....	123
55	Gwembe Town Council.....	124
56	Itezhi Tezhi Town Council.....	125
57	Kalomo Town Council	127
58	Dundumwezi Constituency	130
59	Kazungula Town Council.....	133
60	Livingstone City Council	133
61	Namwala Town Council.....	135
62	Pemba Town Council	137
63	Sinazongwe Town Council	138
64	Zimba Town Council.....	140
	WESTERN PROVINCE.....	141
65	Kalabo Town Council	143
66	Kaoma Town Council	144
67	Limulunga Town Council	146
68	Luampa Town Council.....	147
69	Lukulu Town Council	147
70	Mitete Town Council.....	148
71	Mongu Municipal Council	151
72	Mulobezi Town Council.....	156
73	Mwandi Town Council.....	158
74	Nalolo Town Council	159
75	Senanga Town Council	162
76	Sesheke Town Council.....	163
77	Shangombo Town Council.....	165
78	Sikongo Town Council.....	166
79	Sioma Town Council.....	173
	Appendices.....	182



EXECUTIVE SUMMARY

The Report has been produced in accordance with the provisions of Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016 and Section 13 (3) of the Constituency Development Fund Act No. 11 of 2018.

Article 147 of the Constitution of Zambia establishes two levels of government at national and local level. The Ministry of Local Government and Rural Development, through the National Decentralisation Policy, envisions a citizen driven local government system to achieve sustainable development. The policy aims to devolve functions from the central government to local authorities along with matching resources to enhance citizens' participation in local government and development. Objective 6 of the policy emphasizes prudent financial management and accountability in local authorities as a means of improving service delivery.

During the audit process, there were various levels at which the Office interacted and communicated with the Controlling Officer in the Ministry of Local Government and Rural Development and Principal Officers of local authorities. The purpose of the interaction was to provide an opportunity to the Controlling Officers and Principal Officers to clarify and take corrective action on the findings of the audits.

This Report highlights critical weaknesses in the management and utilisation of the Constituency Development Fund (CDF). These weaknesses are undermining the fund's objective of delivering essential social and economic services to the Zambian population.

The Report highlights a general non-enforcement of the CDF guidelines demonstrated through the following observations:

a. Budget Utilisation and Fund Management

The Report has highlighted weak monitoring mechanisms which resulted in delayed implementation of projects which in turn resulted in funds remaining unspent at the end of the financial year.

b. Youth and Women Empowerment Grants

There were instances where recipients of empowerment grants, without authorization, diverted the funds towards other activities.

c. Soft Loan Management

The Report highlighted ineffective loan recovery processes and weak enforcement of penalty provisions which resulted in significant outstanding balances, indicating poor credit



control.

d. Bursary Management

The Report highlighted instances where learners did not report to the learning institutions after the Local Authorities had paid for their bursaries.

There were also, instances where the Local Authorities paid bursaries for non-skills courses in contradiction with the CDF guidelines which undermined the purpose of the bursary program.

e. Procurement and Contract Management

The Report highlights aspects of poor contract management including lack of due diligence, weak enforcement of penalties, abandoned projects after contractors had been paid advance payments, delayed delivery of desks and supply of defective desks.

f. Conclusion

These weaknesses have the potential to undermine the objectives for which CDF was established of delivering impactful social and economic benefits to communities across Zambia. This therefore calls for strengthened control mechanisms from the parent ministry down to each local authority.

g. Recommendations

To further strengthen the management, disbursement, and utilization of CDF funds and ensure adherence to the CDF Act No. 11 of 2018, the following actions are recommended:

- i. Budget Utilisation:** Enhance monitoring mechanisms, conduct periodic reviews, and train staff in financial management.
- ii. Project Implementation:** Introduce robust tracking systems, enforce contractor accountability, and implement formal follow-up mechanisms.
- iii. Empowerment Grants:** Conduct regular audits, maintain proper documentation, and provide training on financial compliance.
- iv. Loan Recovery:** Establish dedicated loan recovery function, enforce penalties for defaults, and implement creditworthiness assessments.
- v. Bursary Management:** Strengthen verification processes, introduce post-disbursement monitoring, and ensure alignment with program objectives.



- vi. **Procurement and Asset Management:** Strengthen contract management, conduct quality inspections, and perform regular supplier audits.
- vii. **Governance:** Enforce compliance through training and audits, digitize record-keeping, and conduct regular internal audits to address gaps in internal control implementation.





PART I

PREAMBLE







1 Introduction

Article 147 of the Constitution of Zambia (Amendment) Act No. 2 of 2016 provides for a system of devolved governance from the national government level to the local government level. The CDF established under Article 162 of the Constitution of Zambia (Amendment) Act No. 2 of 2016 is part of the Government initiative to devolve governance through the operationalization of the National Decentralisation Policy.

The National Decentralisation Policy is premised on Zambia's aspiration to attain the status of a prosperous middle-income nation by 2030 and places local authorities at the centre of the implementation. Through this Policy, the Government envisions "citizen-driven local governance within a unitary State for sustainable development".

The policy prioritises community engagement, citizen-driven local development and inclusiveness in the implementation of programmes. Further, the Policy empowers the citizens to hold their representatives accountable for service delivery and local developments, a key pillar for the country's socio-economic transformation agenda.

The Constituency Development Fund Act No. 11 of 2018 provides for the management, disbursement, utilisation and accountability of the CDF which is implemented in all the 156 constituencies. The local authorities are responsible for the project planning, budgeting, implementation, monitoring and evaluation.

The operationalisation of the CDF is guided by the Constituency Development Fund Guidelines of 2022. The Guidelines were developed to ensure effective coordination among stakeholders during the implementation of CDF programmes. The stakeholders include Constituency Development Fund Committee (CDFC), members of Parliament, local authorities, cooperating partners and members of the communities.

Section 13 (3) of the Constituency Development Fund Act No. 11 of 2018 requires my Office to audit the CDF and issue an opinion on the consolidated financial statements for the financial year ended 31st December 2024. Therefore, this Report covers the audit findings of the 156 constituencies.



2 Budget and Funding

In the Estimates of Revenue and Expenditure for the financial year ended 31st December 2024, a total provision of K4,779,160,152 was made to cater for various Constituency Development Fund (CDF) activities across the 156 constituencies out of which amounts totalling K2,634,836,664 were funded leaving a balance of K2,144,323,488. The Ministry disbursed K2,222,784,142 to the 116 local authorities and retained amounts totalling K412,052,529 for the procurement of ambulances and motor bikes. As at 30th September 2025 a total of 121 ambulances and 137 motor bikes had been delivered. The details are as shown in Appendices 1 and 1.1.

In addition, amounts totalling K3,564,803,304 were brought forward from 2023 while interest and loan recoveries totalling K92,727,433 and other receipts totalling K6,631,196 were received bringing the total funds available to K5,886,946,075.

According to the CDF Guidelines of February 2022, the total allocation of the CDF per constituency was to be distributed among three (3) major components out of which 5% was for Administrative Cost as provided by the CDF Act. The remaining 95% was to be allocated as tabulated in table 1 below.

Table 1: CDF Allocation

No.	Component	Percentage (%)
1	Community Projects: <ul style="list-style-type: none">• 5% Disaster Contingency	60%
2	Youth, Women & Community Empowerment: <ul style="list-style-type: none">• 40% Grants• 60% Soft Loans	20%
3	Secondary Boarding and Skills Development	20%



CROSS-CUTTING ISSUES

Cross-cutting audit observations pertain to findings that are commonly identified across multiple local authorities, highlighting recurring internal control deficiencies and instances of non-compliance with various legal provisions. The cross-cutting observations have been classified in line with the three (3) main components of the CDF and other areas that affected all the components under the CDF such as misappropriation of funds, undelivered desks, failure to recover and misappropriation of loans, and misapplication of funds. The following are the details on the cross-cutting audit observations:





1. Unspent Funds

During the period under review, 116 local authorities received amounts totalling K2,222,784,142 from the Ministry of Local Government and Rural Development as CDF for the 156 constituencies. In addition, amounts totalling K3,564,803,304 were brought forward from 2023 while interest and loan recoveries totalling K92,727,433 and other receipts totalling K6,631,196 were received bringing the total funds available to K5,886,946,075. See table 1 below.

Table 1: Unspent Funds

Appendix	CDF Component	Balance B/F	Interest Earned and Loan Recoveries	Other Receipts	Amount Received	Total Funds Available	Total Expenditure	Unspent Funds
		K	K	K	K	K	K	K
2.1	Community Projects	2,607,555,567	-	7,085,636	968,712,037	3,569,181,968	2,957,084,390	612,097,578
2.2	Empowerment Grants	125,363,564	-	1,926,856	229,589,748	356,880,169	374,587,934	(17,707,765)
2.3	Bursaries	491,636,505	-	1,278,196	414,437,814	907,352,515	757,991,406	149,361,110
2.4	Soft Loans	218,616,259	92,727,433	6,097,245	449,494,795	766,935,733	651,579,961	115,355,772
2.5	Administrative Cost	121,631,408	-	4,414,535	160,549,747	286,595,690	374,315,102	(87,719,412)
	Total	3,564,803,304	92,727,433	6,631,196	2,222,784,142	5,886,946,075	5,115,558,793	771,387,282

As at 31st December 2024, amounts totalling K5,115,558,793 had been spent leaving a balance of K771,387,282. See Appendices 2.1 to 2.5 for details.

The utilisation of the funds across the 156 local authorities with respect to the various components of the CDF was as follows:

- Under the community projects, the Local Authorities underspent by K612,097,578 representing 17% of the available funds.
- Under the Skills Development and Secondary School Bursaries the Local Authorities underspent by K149,361,110 representing 16% of the available funds.
- Under the soft loans the Local Authorities underspent by K115,355,772 representing 15% of the available funds.
- Under the empowerment grants the Local Authorities overspent by K17,707,765 representing 5% of the available funds.
- Under the administration costs the Local Authorities overspent by K87,719,412 representing 31% of the available funds.



2. Performance Analysis of Community Projects

a. 2023

There were 2,051 projects that were not implemented in 2023 and brought forward for implementation in 2024. In this regard, amounts totalling K2,607,555,567 were brought forward from 2023 for implementation of the projects in 2024. As at 31st December 2024, a total of 1,459 projects had been completed, 471 were work in progress and 120 had not been implemented. See Appendix 3.

Among the key projects that remained outstanding were construction of classroom blocks, electrification, water reticulation systems and completion of health posts.

b. 2024

There were 2,828 projects that were approved for implementation in 2024 across all the 156 constituencies. In this regard, amounts totalling K968,712,037 were received by the 116 Local Authorities in addition to the K2,607,555,567 brought forward from 2023 bringing the total funds available to K3,569,181,968 for implementation of the projects in 2024. As at 31st December 2024, a total of 3,060 projects had been completed, 1,293 were work in progress and 526 had not been implemented. See Appendix 3.

In particular, the following were observed:

i. Procurements of Desks - Undelivered School Desks

The Local Authorities allocated and approved amounts totalling K514,221,645 for the procurement of K356,460 desks for distribution to various schools in the 156 constituencies.

As at 30th September 2025, a total of 285,159 desks procured at a total cost of K383,501,785 were delivered and 71,301 desks procured at a cost of K130,719,860 were not delivered. See details in Appendix 3.1.

A physical inspection of schools where a total of 21,817 desks in fourteen (14) constituencies were supplied, revealed that a total of 1,300 desks supplied were defective in that some of the desks inspected had started to break and bend. See details in Appendix 3.2.



ii. Delays in Operationalisation of Completed Facilities

During the period under review, Local Authorities completed various facilities such as police posts, clinics, classrooms and ablutions valued at K21,968,644 in eighteen (18) constituencies. However, as at 31st October 2025 the completed facilities had not been in use for periods ranging from three (3) months to twenty three (23) months. See Appendix 4.

iii. Failure to Implement Approved Projects

Section 16 (1) of the Constituency Development Fund Act No.11 of 2018 provides that a Committee shall, prior to the submission of a proposed project list to the Minister, invite a Ward Development Committee to submit proposals during the first quarter of every year preceding the year in which a project is proposed to be implemented by way of an advertisement, open meeting and fixing of a poster in a conspicuous place.

Contrary to the guidelines, twenty eight (28) projects that were approved in 2023 in ten (10) constituencies with an allocation of K13,034,287 had not been implemented by the Local Authorities as at 31st October 2025. See Appendix 5.

3. Youth and Women Empowerment Grants

During the period under review, the Local Authorities had total funds available in amounts totalling K356,880,169 for Youth and Women Empowerment Grants across the 156 constituencies made up of K125,363,564 brought forward from 2023, funds allocated for 2024 in amounts totalling K229,589,748 and other receipts in amounts totalling K1,926,856. The grants were meant to facilitate the implementation of various projects which included village banking, poultry, fish and livestock farming.

A total of 27,095 cooperative applications were received, out of which 14,837 were approved, representing an approval rate of 55%. In addition, to the applications approved in 2024, there were 3,366 approved beneficiaries brought forward from 2023 bringing the total number of approved beneficiaries to 18,203.

As at 31st December 2024, amounts totalling K374,587,934 had been disbursed to 17,832 beneficiaries out of 18,203 approved beneficiaries. See details in Appendix 6.



In addition, the following were observed:

a. Overpayment of Empowerment Grant

During the period under review, four (4) local authorities approved the payment of empowerment grants under the 2024 Empowerment Grant Programme to twelve (12) beneficiaries who received grants in amounts totalling K344,000 instead of K172,000 which was approved resulting in an over payment of K172,000.

As at 31st October 2025, the overpaid amount had not been recovered. See table 2 below.

Table 2: Overpayment of Empowerment Grant

Province	Name of Council	Constituency	No. of Beneficiaries/ Cooperatives	Grant Approved K	Disbursed Amount K	Overpayment K
Western	Sioma Town Council	Sioma	5	75,000	150,000	75,000
	Sikongo Town Council	Sikongo	4	22,000	44,000	22,000
	Mwandi Town Council	Mwandi	1	40,000	80,000	40,000
Copperbelt	Ndola City Council	Ndola Central	2	35,000	70,000	35,000
	Total		12	172,000	344,000	172,000

b. Unaccounted for Empowerment Grants

During the period under review, thirty two (32) Local Authorities disbursed amounts totalling K7,136,478 as empowerment grants to 267 beneficiary groups in forty (40) constituencies and were unable to account for the funds as neither cash nor bank records were availed for audit verification. See Appendix 6.1.

c. Non-existent Projects/ Businesses

Guideline 5.2.5 of the Constituency Development Fund Guidelines of 2022 provides that applicants shall be eligible to access empowerment loans through approved Financial Institutions provided that the proposed project is being undertaken within the Constituency and applicants have been residents in the Constituency for over 6 months.

During the period under review, seven (7) Local Authorities issued grants in amounts totalling K5,108,201 to 163 beneficiaries. In addition, five (5) Local Authorities issued K1,928,400 loans to thirty eight (37) beneficiaries.



However, physical verifications revealed that the projects could not be located making it not possible to confirm the existence of the beneficiaries and projects.

In addition, the Local Authorities did not provide any monitoring reports regarding the businesses. See Appendix 6.2.

d. Failure to Implement Projects - Grants

During the period under review, twenty (20) Local Authorities disbursed grants in amounts totalling K3,943,083 to 135 beneficiaries to implement various projects. However, a physical verification and interviews carried out with the beneficiaries revealed that the projects were either not implemented at all, partially implemented or funds were used on activities other than the approved projects. See Appendix 6.3.

e. Unauthorised Change of Approved Grant Project

Section 5.2.2 (a) of the CDF Guidelines of 2022 provides that cooperatives, clubs, associations, and organized groups are required to apply for grants through the WDCs, to be used as seed money to establish a revolving fund to support their members. The CDFC reviews applications submitted by the WDCs and submits a consolidated list to the Minister for approval.

Contrary to the Guidelines, 364 grant beneficiaries who received grants in amounts totalling K7,836,855 in thirty eight (38) constituencies diverted the funds from activities approved by the Constituency Development Fund Committee. See Appendix 6.4.

f. Misappropriation of Grants

During the period under review, fourteen (14) Local Authorities disbursed empowerment grants in amounts totalling K1,505,360 to sixty-three (63) clubs, cooperatives and groups to undertake various projects. It was, however, observed that all the funds disbursed were instead spent on personal activities resulting in misappropriation of funds. See details in Appendix 6.5.



4. Youth and Women Empowerment Loans

a. Late Submission of 2024 Grants and Loan Empowerment Applications for Approval

According to Section 5.4 of the CDF Guidelines of 2022, the Minister shall approve projects, empowerments and bursaries endorsed by the Constituency Development Fund Committee. The following approval process shall apply; the CDFC shall submit to the Minister proposed applications and the estimated costs before the end of the month of March in each year in the prescribed manner and form.

Contrary to the Guidelines, three (3) Local Authorities submitted the 2024 grant and loan empowerment applicants' list for approval to the Ministry of Local Government and Rural Development (MLRD) two (2) to eight (8) months after the deadline of 30th March 2024. See table 3 below.

Table 3: Late Submission of 2024 Empowerment Applications

Local Authority	Consituency	Category	Date of Submission	Period of Delay
Luangwa Town Council	Luangwa	Loan	5th November 2024	8 months
Lusaka City Council	Mandevu	Loan	30th May 2024	2 months
Kabompo Town Council	Kabompo	Grant	11th August 2024	5 months

b. Misapplication of Loan Funds

During the period under review, twenty (20) Local Authorities disbursed loans in amounts totalling K6,141,536 to fifty-four (54) beneficiaries to support the execution of designated activities and projects outlined in the loan agreements.

However, the beneficiaries deviated from the agreed upon projects without securing the approval of the Local Authorities thereby breaching the terms of the loan agreements. See Appendix 7.

c. Failure to Implement Projects - Loans

During the period under review, nine (9) Local Authorities disbursed loans in amounts totalling K2,578,000 to twenty six (26) beneficiaries to implement various projects. However, physical verifications and interviews carried out with the beneficiaries revealed that the projects were either not implemented at all, partially



implemented or funds were used on activities other than the approved projects. See Appendix 7.1.

d. Failure to Recover Loans

Constituency Development Fund (CDF) Guidelines of 2022 appendix F ‘Loan Agreement Form’ provides that ‘Neglecting to pay the loan instalments for any reason for three consecutive months, shall result in termination of the agreement; following the termination of the agreement: (a). the equipment shall be recovered from the borrower within seven (7) days; (b). The borrower shall forfeit the initial deposit and other payments made before the termination of the agreement; and (c) the borrower shall be blacklisted on the Constituency list for 5 years.

In addition, Guideline b (i) of the Loan Agreement Form states that the first payment shall be sixty (60) days from the date of getting the loan; (ii) the subsequent instalment shall be paid at the end of the month.

During the period under review, loans in amounts totalling K656,956,701 were disbursed to 8,783 beneficiaries in 146 constituencies.

Contrary to the Guidelines, as at 31st October 2025, the Local Authorities had only collected K63,798,269 as loan repayments from the expected total repayments of K375,336,251 leaving an amount of K311,537,982 outstanding for periods ranging from one (1) to forty-eight (48) months.

However, as at 31st October 2025 the Local Authorities had not terminated the agreements. See Appendix 7.2.

5. Secondary Boarding and Skills Development

The bursary scheme was meant to provide vulnerable learners with access to secondary boarding schools and skills training institutions offering technical education, vocational and entrepreneurship programmes. The aim of the bursary scheme was to enhance human development and drive the entrepreneurship agenda at the local level.

During the period under review, the total available funds for bursaries under the secondary boarding and skills development (bursaries) component of the CDF were amounts totalling K907,352,515 made up of balance brought forward from 2023 in amounts



totalling K491,636,505, funds received for 2024 in amounts totalling K414,437,814 and borrowed funds in amounts totalling K1,278,196.

In this regard, 125,449 individuals applied for the bursaries and 87,388 were sponsored at a total cost of K757,991,406. See table 4 below.

Table 4: Applicants for Bursuries

Details	Skills Training	Boarding Schools	Totals
Applicants	93,448	32,001	125,449
Sponsored	52,040	35,348	87,388

As at 31st December 2024, there were 8,380 pupils who completed secondary education from boarding schools and 35,431 students that graduated from skills training centres. See details in Appendix 8. In particular, the following were observed:

a. Payment for Students not on the Approved List

During the period under review, four (4) Local Authorities made payments of bursaries in amounts totalling K376,618 to various training institutes for twenty seven (27) students who were not on the approved list. See table 5 below.

Table 5: Students not on the Approved List

Local Authority	Consituency	Institution	No. of Students	Amounts Paid K
Mungwi Town Council	Malole	Lukashya Trades Training Institute	7	48,918
Senanga Town Council	Senaga	Secondary schools	8	24,000
Mongu Muncicipal Council	Mongu Central	Secondary schools	2	15,000
Chongwe Town Council	Chongwe	Fountain Gate Training Centre	10	288,700
	Total		27	376,618

b. Over-payment of Fees Through Duplicate Names

A comparison of databases maintained at various training institutions and the approved list of pupils and students used for the payment of boarding fees and skills training revealed that twenty eight (28) beneficiaries comprising three (3) pupils and twenty five (25) students had their fees paid for twice as their names were captured twice on the payment list. Consequently, the Local Authorities paid amounts totalling K644,524 in respect of the twenty eight (28) beneficiaries



instead of K345,028 resulting in an excess payment of K299,496 which had not been reimbursed as at 30th September 2025. See table 6 below.

Table 6: Overpayment of Fees

Local Authority	Constituency	No. of Pupils	No. of Students	Tuition Fees K	Amounts Paid K	Excess Payment K
Mongu Municipal Council	Mongu Central	3	11	49,690	71,970	22,280
Mongu Municipal Council	Nalikwanda		14	295,338	572,554	277,216
		3	25	345,028	644,524	299,496

c. Wasteful Expenditure – Abandonment of Training

Section 2.1.3 of 2022 CDF Guideline stipulates that Skills Development Bursaries shall be used to provide for vulnerable learners to access Skills Training Institutions offering technical education, vocational and entrepreneurship programmes with the aim of enhancing human development and to drive the entrepreneurship agenda at the local level.

Contrary to the Guideline, forty-two (42) students for whom amounts totalling K514,460 were paid as tuition and examination fees abandoned training before they could sit for examinations thereby rendering the expenditure wasteful. See table 7 below.

Table 7: Students who Abandoned Training

Local Authority	Constituency	No. of Students	Tuition Fees Paid K
Mongu Municipal Council	Nalikwanda	14	213,210
Mongu Municipal Council	Mongu Central	28	301,250
Total		42	514,460

d. Secondary Boarding and Skills Development Bursaries - Wasteful Expenditure – Vavika Training Academy

During the period under review, six (6) Local Authorities approved and paid amounts totalling K5,106,283 to Vavika Training Academy as bursaries for 430 students to cater for boarding, tuition and examinations fees.

However, the college was closed before the students could complete their various courses paid for, rendering the expenditure wasteful. As at 31st October 2025, the



Local Authorities had not recovered the funds from the Academy. See table 8 below.

Table 8: Tuition Fees paid to Vavika Training Academy

Province	Name of Council	Constituency	No of Students	Amount Paid K
Lusaka	Luangwa Town Council	Luangwa	10	173,600
	Lusaka City Council	Chawama	46	379,870
	Lusaka City Council	Kabwata	46	1,360,920
Western	Mitete Town Council	Mitete	65	1,083,050
	Mwandi Town council	Mwandi	39	298,550
	Nkeyema Town Council	Nkeyema	199	1,499,273
	Sesheke Town Council	Sesheke	25	311,020
Total			430	5,106,283

6. Accounting and other Irregularities

a. Failure to Use Electronic Government Procurement System (eGP)

Section 16 of the Public Procurement Act No. 8 of 2022 stipulates that a procuring entity shall use the electronic government procurement system or any other electronic procurement system that the Minister may by statutory instrument prescribe.

Contrary to the Act, six (6) Local Authorities procured works, goods and services in amounts totalling K22,353,131 from 220 vendors without using the electronic government procurement system. See table 9 below.

Table 9: Failure to Use eGP

Province	Name of Local Authority	Constituency	Number of Vendors	Value of Procurement K
Eastern	Chama Town Council	Chama South	45	706,514
	Lusangazi Town Council	Lusangazi	33	1,500,788
Northwestern	Manyinga Town council	Manyinga	4	905,700
Western	Nalolo Town Council	Nalolo	80	10,742,711
Northern	Mpulungu Town Council	Mpulungu	49	8,310,834
	Senga Hill Town Council	Senga	9	186,584
Total			220	22,353,131

b. Missing Payment Vouchers

Regulation 72 (1) of the Public Finance Management (General) Regulation of 2020 states, “a payment voucher with supporting documents, and any other forms which



support a charge entered in the accounts, shall be filed, secured against loss and be readily available for audit.”

Contrary to the Regulation, 136 payment vouchers in amounts totalling K7,060,815 were not availed for audit. See table 10 below.

Table 10: Missing Payment Vouchers

Province	Name of Council	Constituency	No. of Transactions	Amount Paid K
Muchinga	Shiwangandu Town Council	Shiwangandu	10	1,531,750
Western	Kalabo Town Council	Kalabo Central	12	220,533
	Kalabo Town Council	Liuwa	11	78,652
	Mitete Town Council	Mitete	74	4,282,522
	Sikongo Town Council	Sikaongo	29	947,358
	Total		136	7,060,815

c. Unaccounted for Stores

Regulations 7 of the Public Finance Management (Public Stores) Regulations of 2022, states that, “An office holder in charge of public stores shall maintain the following books, records or registers, (a) stores ledger; (b) stores demand, issue and receipt vouchers; (c) stock receipt cost sheet; or (d) any other document as may be determined by the Secretary to the Treasury or a controlling body.”

Contrary to the Regulation, stores items and fuel costing K2,122,772 involving fifty (52) transactions procured during the period under review in seven (7) Local Authorities were not accounted for in that there were no receipt and disposal records. See Appendix 9.

d. Unsupported Payments

Regulation 72 (1) of the Public Finance Management (General) Regulations 2020 states, “A payment voucher with supporting documents, and any other forms which support a charge entered in the accounts, shall be filed, secured against loss, and be readily available for audit.”

Contrary to the Regulation, 186 transactions in amounts totalling K23,746,199 made during the period under review in seven (7) Local Authorities were not supported with relevant documentation such as cash receipts, invoices and authority letters. See Appendix 10.

**e. Failure to Obtain Clearance from ZRA before Payments**

Treasury and Financial Management Circular No. 7 of 2023, required all line ministries, government departments, and statutory bodies to obtain clearance from ZRA regarding the tax status of suppliers before making payments for goods or services, effective from 13th March 2023, to ensure compliance with tax obligations.

Contrary to the Circular, 806 transactions in amounts totalling K68,458,395 were made by seventeen (17) Local Authorities for procurement of various goods and services without obtaining clearance from Zambia Revenue Authority (ZRA). See Appendix 11.

f. Irregular Charge of Value Added Tax

Section 27 (1) of the VAT Act Chapter 331 of the Laws of Zambia requires that only companies that are registered for VAT can charge VAT.

Contrary to the Act, six (6) contractors that were engaged for various projects at a total contract sum of K8,585,815 charged VAT amounting to K1,251,509 despite not being registered for VAT with the Zambia Revenue Authority.

As at 31st October 2025, the contractors had been paid amounts totalling K4,839,240 and VAT in amounts totalling K900,203 had not been recovered. See table 11 below.

Table 11: Irregular Charge of Value Added Tax

Province	Name of Local Authority	Constituency	No. Contractors	Contract Sum K	VAT K	Amount Paid K	VAT Component K
Copperbelt	Ndola City Council	Chifubu	4	4,056,068	648,971	1,860,408	297,665
Southern	Dundumwezi Town Council	Dundumwezi	1	3,135,175	410,873	2,978,832	410,873
Western	Kaoma Town Council	Kaoma Central	1	1,394,572	191,665	-	191,665
	Total		6	8,585,815	1,251,509	4,839,240	900,203

g. Failure to Register Specialised Movable Equipment with Road Transport and Safety Authority (RTSA)

Section 67 (1) (a) of the Road Traffic Act No.11 of 2002 states, “the registered owner shall, within fourteen days, inform the licensing officer of the district in which the vehicle or trailer is registered in writing of the name and address of the new owner,



and of the date of the change of ownership of the motor vehicle or trailer and shall deliver his motor vehicle or trailer registration book and license to the new owner.”

Contrary to the Act, four (4) Local Authorities did not register sixteen (16) heavy duty earth moving equipment valued at K39,783,285 procured during the period under review. See table 12 below.

Table 12: Failure to Register Specialised Movable Equipment

Province	Name of Local Authority	Constituency	No. of Items	Value of Plant and Equipment K
Central	Shibuyunji Town Council	Mwembezhi	3	11,205,600
	Mkushi Town Council	Mkushi North	1	2,500,000
Western	Kaoma Town Council	Kaoma Central	4	9,190,720
		Mangango	5	9,573,172
	Lukulu Town Council	Mangango	3	7,313,793
	Total		16	39,783,285





SPECIFIC ISSUES



Office of the Auditor General

Audit Report on Constituency Development Fund *for the Financial Year ended 31st December 2024*



CENTRAL PROVINCE

3 Chibombo Town Council

3.1 Katuba Constituency

a. Delayed Completion of Projects

i. Construction of a Police Post at Kamaila

On 1st October 2024, the Local Authority engaged Swipewire Investment Limited to construct a police post in Kamaila Ward at a contract sum of K800,000 with a contract period of three (3) months commencing on 15th October 2024 and ending on 15th January 2025.

As at 31st July 2025, amounts totalling K297,872 had been paid to the contractor leaving a balance of K502,128.

A physical inspection carried out in July 2025 revealed that the project had not been completed six (6) months after the expected completion period and the contractor was not on site. See pictures below.



Incomplete police post

ii. Construction of a Police Post in Mungule Ward

On 28th May 2024, the Local Authority engaged Cruz Impact Limited to construct a police post in Mungule Ward at a contract sum of K759,187 with a contract period of three (3) months commencing on 11th June 2024 and ending on 11th September 2024.

As at 31st July 2025, amounts totalling K346,773 had been paid to the contractor leaving a balance of K412,414.



A physical inspection carried out in July 2025 revealed that the project had not been completed nine (9) months after the expected completion date and the contractor was not on site. See pictures below.



Incomplete police post

b. Stalled Project – Completion of a Mothers’ Shelter at Mwanjuni Clinic

On 23rd August 2024, the Local Authority engaged Daeban Investment Holdings Limited for the completion of the mothers’ shelter at Mwanjuni Clinic in Katuba Ward at a contract sum of K400,000 with a contract period of three (3) months commencing on 6th September 2024 and ending on 6th December 2024. The contract period was extended from 6th December 2024 to 15th January 2025.

As at 31st July 2025, an amount of K100,000 had been paid to the contract leaving a balance of K300,000.

A physical inspection carried out in July 2025 revealed that the works had not been completed seven (7) months after the contract expired.

On 13th June 2025, the Local Authority terminated the contract. However, as of July 2025, a new contractor had not been engaged. See pictures below.



Incomplete maternity wing



3.2 Keembe Constituency

a. Delayed Completion of Projects

i. Construction of a Maternity Wing and Water Reticulation System at Namakolongo

On 23rd August 2024, the Local Authority engaged Nomis Omilas to construct a maternity wing and water reticulation system at a contract sum of K899,432 with a contract period of three (3) months commencing on 6th September 2024 and ending on 6th December 2024.

As at 31st July 2025, amounts totalling K636,321 had been paid to the contractor leaving a balance of K263,111.

A physical inspection carried out in July 2025 revealed that the project had not been completed, seven (7) months after the expected completion date and the contractor was not on site. See pictures below.



Uninstalled solar power at maternity wing



Incomplete incinerator

4 Chisamba Town Council

4.1 Chisamba Constituency

a. Delayed Completion of Projects

i. Construction of Mupelekese Maternity Annex - Failure to Claim Liquidated Damages

On 13th August 2024, the Local Authority engaged Bestyet General Dealers for the construction of the Maternity Annex at a contract sum of K1,164,937. The contract period was sixteen (16) weeks starting from 16th August 2024 to 17th December 2024.



As at 31st July 2025, amounts totalling K1,115,752 had been paid to the contractor leaving a balance of K49,185.

A physical verification conducted in July 2025 revealed that the project had delayed by twenty-four (24) weeks with the following outstanding works: painting second and prime coat, glazing, and flooring valued at K83,875. See pictures below.



Incomplete maternity annex

Section 44 (1) of the contract states that the contractor shall pay liquidated damages to the client at the rate of 0.1 percent per day as stated in the Special Conditions of the Contract (SCC) for each day that the completion date is later than the intended completion date.

Contrary to the clause, the local authority did not claim liquidated damages in amounts totalling K195,709 despite that the contractor delayed completion by twenty-four (24) weeks.

ii. Construction of Maternity Wing at Lukoshi Health Post

On 13th August 2024, the Local Authority entered into a contract with Metal Fabs to construct a Maternity Wing at Lukoshi Health Post in Kamano ward at a contract sum of K1,128,798. The contract was for a period of sixteen (16) weeks starting from 20th August 2024 to 21st December 2024 with an extension to 1st August 2025.

As at 31st July 2025, the contractor had been paid amounts totalling K633,450 leaving a balance of K495,349.

A physical verification conducted in July 2025 revealed that the project had been delayed by twenty-four (24) weeks and the project was at gable level. In addition, the contractor was not on site. See picture below.



Incomplete maternity annex

iii. Construction of Maternity Wing at Kamano Health Post

On 14th August 2024, the Local Authority entered into a contract with Kays Construction Limited to construct a maternity annex at Kamano Health Post in Kamano Ward at a contract sum of K1,161,308. The contract was for a period of sixteen (16) weeks starting from 19th August 2024 to 21st December 2024. On 16th May 2025, the contractor requested an extension of sixty (60) days from 16th May 2025 to 17th July 2025.

As of July 2025, the contractor had been paid amounts totalling K510,730 leaving a balance of K650,577.

A physical verification conducted on 23rd June 2025 revealed that although the structure was roofed, it was not completed twenty four (24) weeks after expected completion date.

b. Stalled Project - Construction of Maternity Wing at Monangombe Health Post

On 13th August 2024, the Local Authority entered into a contract with N.Y Engineers Art Limited to construct a maternity wing at Monangombe Health Post at a contract sum of K1,163,157. The contract was for a period of sixteen (16) weeks starting from 20th August 2024 to 21st December 2024.

As at 31st July 2025, the contractor had been paid amounts totalling K290,327 leaving a balance of K872,830.

A physical verification conducted in July 2025 revealed that the project had delayed by eight (8) weeks and the project was at slab level. In addition, the contractor was not on site. See pictures below.



Incomplete maternity annex

5 Kabwe Municipal Council

5.1 Kabwe Central

a. Stalled Project – Construction of Maternity Wing at Katondo Clinic

On 26th June 2024, the Local Authority engaged Robucon Construction Limited to construct a maternity wing at Katondo Clinic at a contract sum of K1,341,528 with a contract period of twelve (12) weeks. The contractor moved on site on 23rd July 2024, and the project was expected to be completed by 21st October 2024.

As at 31st July 2025, amounts totalling K553,103 had been paid to the contractor leaving a balance of K788,426.

On 10th June 2025, the contract with Robucon Construction Limited was terminated by the Local Authority. As at 31st July 2025, the local authority had not commenced the engagement of a new contractor. See pictures below.



Incomplete maternity wing

b. Implementation of Secondary School and Skills Development Bursaries -Irregular Payment of Secondary School Bursaries

Section 5.3.2 (i) of the 2023 CDF guidelines provides that eligible applicants shall submit a duly completed application form for bursary to the WDCs with the acceptance letter from a public school or training institution. Additionally, the Education Act 2011 defines



a public educational institution” as an educational institution administered or controlled by the Ministry or established and maintained using public funds.

Contrary to the Guideline, the local authority paid Secondary School bursaries to six (6) learners in amounts totalling K43,900 who were enrolled at non-public education institutions. See table 1 below.

Table 1: Irregular Payment of Secondary School Bursaries

Name of Pupil	Date of Birth	Grade	Name of School	School Location (District)	Termly Fees K	Annual Fees K
Mumba Onester	9/25/2006	11	Muchubo Adventist School	Masaiti	1,500	4,500
Chisenga Marvelous	4/24/2008	9	Muchubo Adventist School	Masaiti	1,500	4,500
Malambo Sibusiso	Nill	8	Mupapa Adventist School	Ndola	1,500	4,500
Katebe Chanda	28/03/2010	8	Mukasa Minor Seminary	Choma	6,300	16,900
Daka Faith	19/09/2011	8	Chipembi Girls Secondary	Chisamba	2,500	7,500
Hanchema Christabel	3/15/2009	10	Jembo Secondary School	Pemba	2,000	6,000
Total						43,900

c. Other Observations

i. Accounting and Other Irregularities - Internal Audit Report

A review of the Internal Audit report for August 2025 titled the Special Audit of Kapiri Mposhi Town Council revealed the following:

- **Failure to Account for Funds**

Regulation 55 (c) of the Public Finance Management (General) Regulations of 2020 states that a signatory shall ensure that the relevant payment voucher is duly completed.

Enquiries with management and scrutiny of bank statements and electronic fund transfers relating to the CDF Account revealed that funds amounting to K796,341 involving fifty-one (51) payments made between 1st February and 31st October 2024 for the procurement of goods and services, could not be accounted for as the payment vouchers and supporting documentary evidence to show that the goods and services were received were missing.



6 Luano Town Council

6.1 Luano Constituency

a. Implementation of Community Projects

i. Delayed Completion - Construction of Two (2) Staff Houses at Tumbwe Primary School

On 19th August 2024, the Local Authority engaged Griphin Kunda to construct two (2) staff houses and two (2) double VIP latrines on a labour-based contract at a contract sum of K180,000 with a contract period of twelve (12) weeks commencing on 24th August 2024 and ending on 17th November 2024.

As at 31st July 2025, amounts totalling K1,063,712 (material - K889,712 and labour – K174,000) had been spent on the project out of an approved sum of K1,100,000 leaving a balance of K36,288.

A physical verification carried out on 8th October 2025 revealed that the works had not been completed, eleven (11) months after the expected completion date. The outstanding works included the following:

Staff Houses: The structure was at roof level with electrical installation, floor tiling, painting internal and external walls, fitting of glass panes, apron and spoon drain were outstanding.

Double VIP Latrines: The works had not commenced as of July 2025. See pictures below.



Incomplete staff houses



7 Mkushi Town Council

7.1 Mkushi North Constituency

a. Management of Community Projects

i. Delayed Implementation of Projects - Construction of Staff House and Water Reticulation Chisanga Primary School

On 12th December 2024, the Local Authority engaged Easy C and N Investment Limited for the construction of a staff house and water reticulation at Chisanga Primary School in Musofu Ward at a contract sum of K670,177 with a duration of four (4) months commencing on 12th December 2024 and ending on 12th April 2025.

The scope of works included construction of a house, drilling of a borehole and installation of 5,000 litres tank.

As at 30th September 2025, the contractor had been paid amounts totalling K253,169 leaving a balance of K416,948.

A physical inspection carried out on 14th October 2025, six (6) months after the expected completion date revealed that the structure was at gable level, the borehole was drilled and the tank was not mounted. However, the contractor was not on site.

8 Mumbwa Town Council

8.1 Nangoma Constituency

a. Implementation of Community Projects

i. Installation of Water Reticulation Systems at Chiwena Rural Health Post

On 13th September 2024, the Local Authority engaged Chelmwa Business Solutions for the installation of a water reticulation system at Chiwena Rural Health Post in Nakasaka Ward at a contract sum of K333,982 for a contract period of eight (8) weeks commencing on 30th September 2024 and ending on 25th November 2024.

The scope of works included siting, drilling and casing of borehole, supply and installation of tank, tank stand, solar pump and water distribution network.



As at 30th September 2025, the whole contract amount of K333,982 had been paid to the contractor.

A physical inspection carried out in October 2025 revealed that although the works had been completed, the tank stand had fallen off and the water tank was damaged. See pictures below.



Fallen tank stand

9 Ngabwe Town Council

9.1 Lufubu Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Ablution Block at Kasaka Community School

On 21st January 2025, the Local Authority engaged Ingress Investment Limited for construction of an ablution block at a contract sum of K580,000 with a contract period of six (6) months commencing on 1st February 2025 and ending on 31st July 2025.

As at 30th September 2025, amounts totalling K145,000 had been paid to the contractor leaving a balance of K435,000.

The following were observed:

- A physical inspection carried out and inquiries made with management in July 2025 revealed that the contractor was not on site, the works had not commenced six (6) months from contract signing date and the contract had expired.



- Although in their response management indicated that the contractor was directed to refund the advance payment of K145,000, the contractor had not refunded the advance payment as at 30th September 2025.

10 Serenje Town Council

10.1 Serenje Central Constituency

a. Implementation of Community Projects

i. Completion of Mutale Health Post

On 29th August 2023, the Local Authority engaged Chisa Mobile Services Limited for the completion of Mutale Health Post in Lupiya Ward at a contract sum of K1,148,412 with a completion period of sixteen (16) weeks commencing on 14th September 2023 and ending on 8th January 2024.

As at 30th September 2025, the contractor had been paid amounts totalling K425,342 leaving a balance of K726,201.

A physical inspection of the project carried out on 18th July 2025 revealed that the structure had not been completed eighteen (18) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete health post



10.2 Muchinga Constituency

a. Implementation of Community Projects

i. Stalled Community Projects

- **Construction of Health Post and Waste Management Facilities at Katota Community**

On 22nd August 2023, the Local Authority engaged Kendies Contractors Limited for the construction of a health post and an incinerator at Katota community in Mweshe Ward at a contract sum of K1,292,611 for a period of four (4) months commencing on 8th September 2023 and ending on 8th February 2024.

As at 30th September 2025, the contractor had been paid amounts totalling K461,440 leaving a balance of K831,171.

A physical inspection carried out on 18th July 2025 revealed that the structure was at gable level with all other works outstanding eighteen (18) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete community health post

- **Construction of a Staff House and Water Scheme at Katota Health Post**

On 29th August 2023, the Local Authority engaged Munte Wanga Multi-Purpose Society Limited for the construction of a staff house and water scheme at Katota Health Post in Mweshe Ward at a contract sum of K895,337 with a completion period of four (4) months commencing on 8th September 2023 and ending on 8th January 2024.

As at 30th September 2025, the contractor had been paid amounts totalling K298,587 leaving a balance of K596,750.



A physical inspection carried out on 18th July 2025 revealed that the structure was at gable level with all other works outstanding eighteen (18) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete staff house

COPPERBELT PROVINCE

11 Chililabombwe Municipal Council

11.1 Chililabombwe Constituency

a. Implementation of Community Projects

i. Failure to Execute Planned Road Maintenance in Selected Wards

On 18th July 2024, the Local Authority embarked on the rehabilitation of a total of 20km of roads and 680m² pothole patching in various wards in the district using force account at an approved amount of K1,523,237 for a period of six (6) months commencing on 18th July 2024 and ending on 18th January 2025.

The scope of works included roadbed preparation and major reshaping, haulage, spreading and compaction of gravel material and extensive repairs to carriage ways and edges.

As at 30th September 2025, the Local Authority had procured materials such as fuel, catmix 60% bitumen costing K1,280,391 to carry out the works leaving a balance K242,846.

A physical inspection carried out on 5th August 2025 in five (5) wards revealed that out of 4.8 km gravel roads targeted, only 0.8 km was worked on leaving 4 km undone.



Further, no works had been carried out on the Chitimukulu Stadium Road as no potholes were patched. See table 1 below.

Table 1: Incomplete Road works

Gravelling				
No.	Ward	Target Length Km	Output Km	Variance Km
1	James Phiri	0.80	0.24	0.56
2	Kasumbalesa	1.20	0.30	0.90
3	Ilute Yeta	0.80	0.00	0.80
4	Mvula	0.80	0.26	0.54
5	Miyanda	1.20	0.00	1.20
	Total	4.8	0.8	4.00
Pothole Patching				
No.	Name of Road	Target Coverage m²	Output m²	Variance m²
1	Chitimukula	136.50	0.00	136.50

b. Secondary Boarding Schools and Skills Development - Failure to Settle Tuition Fees

A review of the field monitoring reports, invoices and payments revealed that the Local Authority owed tuition fees under the bursaries programme to fifty-four (54) approved boarding schools and skills development institutions amounts totalling K206,130 as at 30th September 2025. See table 2 below.

Table 2: Failure to Settle Tuition Fees

Details	Approved Amount K	Amount Paid K	Unpaid Amount K	No. of Learners
Skills Development	802,630	638,600	164,030	41
Boarding Schools	44,100	2,000	42,100	13
Total	846,730	640,600	206,130	54



12 Chingola Municipal Council

12.1 Nchanga South Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of a Mortuary at Luano - Kapisha Kabundi Mini Hospital

On 15th August 2024, the Local Authority engaged Bexley Investment Limited for the construction of a mortuary at Luano - Kapisha Kabundi Mini Hospital at a contract sum of K448,037 with a contract period of twenty (20) weeks commencing on 23rd August 2024 and ending on 10th January 2025. The contract was extended to 13th April 2025.

As at 31st July 2025, the contractor had not been paid for the works although the contractor had submitted a claim in amounts totalling K161,768 dated 2nd June 2025 for the work done.

A physical inspection carried out on 27th July 2025 revealed that the project had not been completed, thirteen (13) weeks after the expected completion date and the contractor was not on site.

The outstanding works included carpentry, joinery and ironmongery, electrical installation, plumbing installation, metal works, flooring, wall and ceiling finishes, painting, decorations and external works. See pictures below.



Incomplete mortuary

ii. Paving Township Roads with Concrete Pavers – Magoye, Mwase and Ponya Roads

On 12th December 2024, the Local Authority engaged Square One Parts Services Limited for paving of Magoye, Mwase and Ponya roads at a contract sum of K971,000 with a contract period of twenty (20) weeks commencing on 20th December 2024 and ending on 24th April 2025. The scope of works included drainage, excavation of concrete drift, concrete edge beams, mass earthworks, pavement layers of gravel materials, stabilisation and pavers surfacing.



As at 30th September 2025, amounts totalling K273,864 had been paid to the contractor leaving a balance of K697,136.

A physical inspection carried out on 25th July 2025 revealed that the project had not been completed, thirteen (13) weeks after the expected completion date and the contractor was not on site.

The outstanding works included drainage, edge beams and pavers surfacing. See picture below.



Unpaved road

13 Kitwe City Council

13.1 Kamfinsa Constituency

a. Failure to Operationalise Completed Projects - Implementation of Community Projects

i. Mashula Health Post

On 4th January 2023, the Local Authority engaged FMC Investment limited for the construction of a health post in Mashula in Kamfinsa Ward at a contract sum of K629,700 for a period of twelve (12) weeks commencing on 26th January 2023 and ending on 20th April 2023.

As at 30th September 2025, the contractor had been paid the full contract sum.

A physical inspection and review of documents carried out in October 2025 revealed that the health post had been completed. However, the facility had not been operationalized, twenty-three (23) months after completion.

Further, the structure had developed defects such as peeling of paint, broken plumbing pipes, cracked windows and the gully trap was filled with stones due to vandalism. See pictures below.



Worn out paints Broken sewer pipe Missing inspection cap

ii. Construction of Chankalamu Health Post

On 19th July 2022, the Local Authority engaged Linetime Technology for the construction of a health post in Chankalamu in Kamfinsa ward at a contract sum of K396,345 for a period of twelve (12) weeks commencing on 29th November 2022 and ending on 21st February 2023.

As at 15th October 2025, the contractor had been paid amounts totalling K356,711 leaving a balance of K39,634.

A physical inspection and a review of project documents carried out in October 2025 revealed that the health post was completed in April 2023. However, the facility was not operational, thirty (30) months after its completion.

Further, three (3) solar panels were missing, and no explanation was provided by the Local Authority. See picture below.



Health post with missing solar panels

13.2 Kwacha Constituency

a. Failure to Operationalise Health Post at Old Chipata Clinic - Implementation of Community Projects

On 22nd February 2024, the Local Authority engaged Rutho Engineering Limited for the construction of a health post at a contract sum of K920,092 for a period of eighteen (18) weeks commencing on 25th June 2024 and ending 29th October 2024.



As at 15th October 2025, amounts totalling K821,584 had been paid to the contractor leaving a balance of K98,508.

A physical inspection and review of documents carried out in October 2025 revealed that the project was completed and handed over on 23rd October 2024. However, the health post had not been operationalized, six (6) months after being handed over. See pictures below.



Completed health post

13.3 Chimwemwe Constituency

a. Delayed Completion of Wall Fence at Kamatipa Secondary School - Implementation of Community Projects

On 28th May 2024, the Local Authority engaged Race Zambia Limited for the completion of a wall fence at Kamatipa Secondary School at a contract sum of K549,851 for a period of twelve (12) weeks commencing on 8th July 2024 ending on 30th September 2024.

The scope of works included excavation and earthworks, superstructure, blockwork, metal work (palisades), wall finishes, painting and decorations.

As at 15th October 2025, amounts totalling K257,384 had been paid to the contractor leaving a balance of K292,467.

A physical inspection carried out in October 2025 revealed that the wall fence had not been completed, forty-five (45) weeks after the expected completion date with palisades still outstanding. See pictures below.



Wall fence with partially installed palisades

14 Masaiti Town Council

14.1 Masaiti Constituency

a. Delayed Completion of Projects

i. Completion of 1 x 3 Classroom Block and supply of sixty (60) Double Seater School Desks at Chamunda Secondary School

On 15th October 2024, the Local Authority engaged Trigger Inn Investment Limited for the completion of 1 x 3 classroom block and supply of sixty (60) double seater school desks at Chamunda Secondary School at a contract sum of K523,841 with a completion period of sixty (60) days commencing on 15th October 2024 and ending on 14th December 2024. The contractor was granted an extension up to 30th June 2025.

The scope of works included roofing, metal work, electricals, solar system, power supply, flooring and wall finishes, carpentry, joinery and ironmongery, glazing, painting and decorating, external works and furniture (desks).

As at 30th September 2025 the contractor had been paid amounts totalling K334,968 leaving a balance of K188,873.

A physical inspection carried out on 26th June 2025 revealed that the solar system and photocell were supplied and the classroom block was operational. However, the supply of sixty (60) desks and power supply were outstanding.

ii. Construction of Maternity Annex and Supply and Delivery of Medical Equipment at Mukolwe Health Centre

On 7th October 2024 the Local Authority engaged Galamuka Investments Limited to



construct a maternity annex and supply and deliver medical equipment at Mukolwe Health Centre at a contract sum of K984,637 with a completion period of 120 days commencing on 14th October 2024 and ending on 11th February 2025.

The scope of works included construction of a maternity annex, supply and delivery of medical equipment. As of September 2025, the contractor had been paid amounts totalling K264,156 leaving a balance of K738,481

A physical inspection carried out on 30th September 2025 revealed that the maternity annex was not completed and the medical equipment were not supplied. See pictures below.



Incomplete maternity annex

iii. Drilling and Equipping of Eleven (11) Boreholes and Hand Pumps - Failure to Pay Contractor

On 27th December 2024, the Local Authority engaged Everand Engineering Limited to drill eleven (11) boreholes and equip them with hand pumps at a contract sum of K605,675 with a completion period of thirty (30) days commencing on 27th December 2024 and ending on 26th January 2025.

The scope of works included drilling of eleven (11) boreholes, siting, boreholes development, pump testing, civil works and equipping with hand pumps.

A physical inspection carried out in September 2025 revealed that only two (2) boreholes had been drilled and equiped with hand pumps leaving a balance of (9) boreholes. However, as at 30th September 2025, the contractor had not been paid despite the availability of funds.

14.2 Kafulafuta Constituency

a. Delayed Completion - Construction of Mobe Culvert

On 21st October 2024, the Local Authority engaged Elmech Zambia Engineering



Limited for the construction of Mobe culvert in Ishitwe Ward at a contract sum of K919,938. The contract period was fifteen (15) weeks commencing on 22nd October 2024 and ending on 4th February 2025.

The scope of works included clearing and grabbing, earthworks, wing walls and head walls, culverts, stone pitching and drainages.

As at 30th September 2025, the contractor had been paid amounts totalling K187,516 leaving a balance of K732,422.

A physical inspection carried out in September 2025 revealed that works had not been completed twenty (20) weeks from the expected completion date. The outstanding works included construction of head walls, stone pitching and the drainage. See pictures below.



Incomplete culvert

b. Completion of 1x3 Classroom Block at Mumana Primary School and Supply of Sixty (60) Desks – Supply of Defective Solar Batteries

On 7th October 2024, the Local Authority engaged Scholes General Dealers for the construction of a 1x3 classroom block at a contract sum of K537,301 with a contract period of twenty-two (22) weeks commencing on 7th October 2024 and ending on 10th March 2025.

The scope of works included completion of 1x3 classroom block, electricals (solar system) and supply of desks.

As at 30th September 2025, the contractor had been paid K162,773 leaving a balance of K374,528.

A physical inspection of the project carried out in September 2025 revealed that the project had been completed. However, the solar power supply system installed at a total cost of K20,000 was defective in that the batteries could not store power to keep the



lights on during the night. See pictures below.



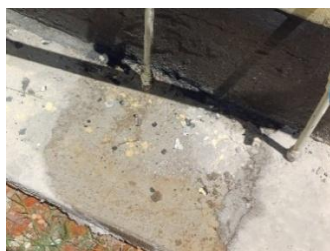
Defective solar system

c. Construction of Maternity Annex at Chondwe Health Centre – Defective Plumbing Works

On 7th October 2024, the Local Authority engaged Denido Enterprises for the construction of a maternity annex at Chondwe Health Centre at a contract sum of K417,243 with a contract period of sixty (60) days commencing on 7th October 2024 and ending on 6th December 2024.

As at 30th September 2025, the contractor had been paid K331,157 leaving a balance of K17,429.

A physical inspection of the project carried out on 25th June 2025, revealed that the project had been completed. However, the plumbing system was defective in that the water pipes were leaking resulting in lack of running water in the toilets. See pictures below.



Leaking pipes



Toilet without running water



15 Mpongwe Town Council

15.1 Mpongwe Constituency

a. Delayed Distribution of Medical Equipment to Health Facilities

On 20th November 2024, the Local Authority engaged Ensured Equipment Limited for supply and delivery of medical equipment for Muyambe, Chowa and Mulilantambo Health Posts at a contract sum of K591,510 with a delivery period of three (3) weeks commencing on 20th November 2024 ending on 11th December 2024.

The scope of works included supply and delivery of refrigerators for vaccines, BP machines, digital thermometer, fetoscope, cheatele forcep, gallipot lotion bowl, cord scissors, artery forceps.

As at 30th September 2025, the supplier had been paid amounts totalling K579,430 leaving a balance of K12,080.

A review of records and a physical inspection carried out on 9th May 2025 at Mpongwe Mission Hospital revealed that although the medical equipment was delivered to Mpongwe Mission Hospital on 24th November 2024, equipment costing K352,935 had not been distributed to the health posts thirty-six (36) weeks after delivery. As at 31st August 2025, the situation had not changed.

16 Mufulira Municipal Council

16.1 Mufulira Central Constituency

a. Implementation of Community Projects

i. Construction of 1x2 Classroom Block at Kalukanya Secondary School

On 30th January 2024, the Local Authority engaged Jadath Enterprises Limited for the construction of 1x2 classroom block at Kalukanya Secondary School at a contract sum of K844,885 with a contract period of twelve (12) weeks commencing on 30th January 2024 and ending on 28th April 2024.

As at 31st December 2024, amounts totalling K799,677 had been paid to the contractor



leaving a balance of K45,208.

A physical inspection carried out in October 2025 and a review of the project file revealed that the project was completed on 8th January 2025.

However, the following were observed:

- According to the BOQ, Y16mm bars should have been fitted, instead Y12mm burglar bars were fitted.
- The hardwood doors were warped across the width and had developed cracks.
- The sand plastered chalk board had developed cracks and the chalk rail was detached from the board.
- The floor was done with a rough surface and cracks had developed.

ii. Failure to Operationalise Solar Powered Water Reticulation System at Corner Bar

On 17th May 2024, the Local Authority engaged Ultratech Logistics Limited for the construction of a solar powered water reticulation system at a contract sum of K182,040 with a contract period of eight (8) weeks commencing on 5th June 2024 and ending on 3rd August 2024.

The scope of works included borehole drilling, electrical installations, plumbing and erecting of a tank stand.

As at 30th September 2025, the contractor had been paid K164,291 leaving a balance of K17,749.

A physical inspection of the project carried out in October 2025 and a review of records revealed that the project was completed on 3rd August 2024. However, the water reticulation system was not operational as the pump was faulty.

16.2 Kankoyo Constituency

a. Implementation of Community Projects

i. Construction of 1x3 Classroom Block at Salumingo Primary School - Non-Functional Solar System

On 11th January 2024, the Local Authority engaged Rengvo General Suppliers and



Logistics Limited for the construction of 1x3 classroom block at Salumingo Primary School at a contract sum of K1,066,098 with a contract period of fifteen (15) weeks commencing on 20th March 2024 and ending on 3rd July 2024.

The scope of works included construction of a 1x3 classroom block and installation of solar system.

As at 30th September 2025, amounts totalling K1,031,019 had been paid to the contractor leaving a balance K35,079.

A physical inspection of the project carried out in October 2025 revealed that the project had been completed.

However, the solar system comprising 3.4 kwh lithium battery, 5 kva hybrid inverter and 400W panels costing K75,500 though installed was not functional as of October 2025.

ii. Construction of Ablution block at Luansobe Clinic

On 20th May 2024, the Local Authority engaged Kakume Enterprises Limited for the construction of an ablution block at Luansobe Clinic at a contract sum of K245,642 with a contract period of twelve (12) weeks commencing on 3rd June 2024 and ending on 2nd September 2024.

As at 30th September 2025, amounts totalling K228,043 had been paid to the contractor leaving a balance of K17,599.

A physical inspection of the project carried out in October 2025 revealed that the ablution block had not been operationalised twelve (12) months after completion.



17 Ndola City Council

17.1 Ndola Central Constituency

a. Management of Community Projects

i. Construction and Completion of a 1x3 Classroom Block at Kansenshi Combined School

On 9th July 2024, the Local Authority engaged Jeoffmu Limited for the construction of a 1x3 classroom block at Kansenshi Combined School at a contract sum of K1,080,000 with a completion period of twelve (12) weeks commencing on 10th July 2024 and ending on 2nd October 2024 with an extension of twenty eight (28) weeks to 20th April 2025.

As at 30th September 2025, the contractor had been paid amounts totalling K270,000 leaving a balance of K810,000.

A physical inspection carried out on 4th June 2025 revealed that the project had not been completed, six (6) weeks after the expected completion date and the contractor was not on site. Outstanding works included flooring and wall finishes, ceiling, glazing, painting and decorations, external works, electrical installations and power connection. See picture below.



Incomplete 1x3 classroom block

ii. Procurement of Desks - Inadequate Number of Desks Supplied against the Requirement - Northrise Combined School

It was observed that Northrise Combined School with a population of 3,139 learners (pre-school to grade 12) had requested through the Office of the District Education Board Secretary to be supplied with 503 desks.



However, a physical inspection of delivered desks carried out on 4th June 2025 revealed that only 115 double seater desks were allocated and delivered against a number of 503 resulting in a deficit of 388. In this regard, some pupils were found sitting on the floor in selected classrooms. See pictures below.



Learners sitting on the floor and three or more learners sharing one desk

Further, it was observed that the desks were breaking up. See picture below.



Breaking up desk frames

b. Management of Youth, Women and Community Empowerment Grants

i. Overpayment of Empowerment Grants

Guideline 5.2.2 (a) of the CDF Guidelines of 2022 states, “Cooperatives, Clubs, Associations and Organised Groups shall apply for grants to the WDCs to be used as seed money to establish a revolving fund to support their members.”

During the period under review, grants in amounts totalling K35,000 were approved for two (2) cooperatives. However, a review of the expenditure ledger and bank statements revealed that between May and July 2024, the cooperatives were paid amounts totalling K70,000 resulting in an overpayment of K35,000. As at 31st August 2025, the amounts overpaid had not been recovered. See table 1 below.

**Table 1: Overpayment of Empowerment Grants**

Date	Reference	Payee	Description	Approved Amount K	Amount Paid K
28/05/2024	B/T	Disciples Multi Purpose Cooperative	Grants under 2024 CDF funding	20,000	20,000
22/07/2024	1743	Disciple Multipurpose Cooperative	Grants under 2024 CDF funding	-	20,000
28/05/2024	B/T	Makangala Group of Hilcrest	Grants under 2024 CDF funding	15,000	15,000
20/06/2024	1707	Makangala Co-operative	Grants under 2024 CDF funding	-	15,000
		Total		35,000	70,000
		Amount Overpayment			35,000

17.2 Chifubu Constituency

a. Implementation of Community Projects

i. Irregular Charge of Value Added Tax (VAT)

Section 27 (1) of the VAT Act Chapter 331 of the Laws of Zambia requires that only companies that are registered for VAT can charge VAT.

Contrary to the Act, five (5) companies contracted by the Local Authority for various projects costing K4,056,068 charged VAT in amounts totalling K648,971 despite not being registered for VAT. Consequently, when the Local Authority paid K1,860,408 the companies were overpaid by K297,665 in VAT. See table 2 below.

Table 2: Irregular Charge of Value Added Tax

Contractor	Project Name	Contract Sum K	VAT K	Amount Paid K	Vat Component K
Gramo Innovations Limited	Completion of a 1x3 class room block at St Bonaventure Combined School,	858,704	137,393	770,605	123,297
Ngawethu General Dealers	Completion of 1x3 class room block at Chipulukusu Secondary School,	939,653	150,345	-	-
Simsika Engineering Limited	Construction of holding cells at the local court and painting of the old local court and painting of the old local court	378,112	60,498	-	-
Dantech Auto General Supplies	Construction of 1 x 3 classroom block at Intulo Combined school and construction of an ablution block at Pamodzi habitat market	1,301,690	208,270	580,272	92,844
Skymoon Enterprises Limited	Construction of an ablution block at Pamodzi habitat market	577,908	92,465	509,531	81,525
	Total	4,056,068	648,971	1,860,408	297,665

17.3 Kabushi Constituency

a. Failure to Install Incinerator at Lubuto Clinic

On 11th April 2024, the Ministry of Local Government and Rural Development approved an allocation of K450,000 for the purchase and installation of an incinerator at Lubuto Clinic using the 2023 funding. In this regard, on 21st May 2024, the Local Authority engaged Innovation Dandridge Limited to supply and install the clinical waste incinerator



at a contract price of K448,000 with a contract period of twenty (21) weeks commencing on 21st May 2024 and ending on 21st October 2024.

Although the incinerator was delivered on 21st October 2024 and the supplier was paid in full, the equipment had not been installed as it was stored in a container at Lubuto Clinic as at 30th September 2025, twelve (12) months after it was delivered. See picture below.



Uninstalled Incinerator in the storeroom

b. Disaster Contingency

i. Delayed Completion of Bombay Drainage

On 20th September 2024, the Local Authority engaged Nkusechela Investments Limited to construct and rehabilitate Bombay Drainage at a contract sum of K644,371 with a completion period of twelve (12) weeks commencing on 25th September 2024 and ending on 18th December 2024 with an extension of fourteen (14) weeks to 28th March 2025.

The scope of works included drains, prefabricated culverts, concrete kerbline, concrete channelling, open concrete chutes and concrete linings for open drains.

As at 30th September 2025 the contractor had not been paid.

A physical inspection carried out on 6th June 2025 revealed that the project had not been completed, ten (10) weeks after the expected completion date and the contractor was not on site. The outstanding works included drains, prefabricated culverts, concrete kerbline, concrete channelling, open concrete chutes and concrete linings for open drains. See pictures below.



Incomplete drainage

ii. Delayed Completion of Copperland Crossing Point

During the period under review, the Ministry of Local Government and Rural Development approved an amount of K90,200 for the construction of a culvert crossing point in Copperland area using the disaster contingency component. In this regard, the Local Authority embarked on the works using force account for a period of thirteen (13) weeks from 24th July 2024 to 24th October 2024.

The scope of works included unblocking of two (2) culverts, construction of crossing points, unblocking a sixteen (16) meter long line drain and construction of a 150-meter stone pitched drainage.

As at 30th September 2025, materials costing K90,155 had been procured.

A physical inspection carried out on 6th June 2025 revealed that the project had not been completed thirty two (32) weeks after the expected completion date.

The outstanding works included construction of crossing point and a 50-meter stone-pitched drainage. See pictures below.



Incomplete crossing-point and drainage

iii. Delayed Completion of Kabushi Clinic Boundary Wall Fence

On 8th November 2023, the Local Authority engaged Skymoon Enterprise Limited to construct a boundary wall fence at a contract sum of K474,199 with a completion period



of twelve (12) weeks commencing on 13th November 2023 and ending on 5th February 2024.

The scope of works included substructure, block work and fitting of gate.

As at 30th September 2025, the contractor had been paid amounts totalling K409,461 leaving a balance of K64,738.

A physical inspection carried out on 30th January 2025 revealed that the project had not been completed, fifty two (52) weeks after the expected completion date. The outstanding works included blockwork around the tower.

In response to the management letter dated 10th April 2025 in respect of outstanding works, management submitted that works could not be done due to unresolved boundary dispute with Kabushi Pentecostal Holiness Church over the ownership of the MTN network tower that was to be enclosed. However, at the time of audit the matter in relation to the boundary had not been resolved, resulting in the delayed completion of the project. See pictures below.



Unfenced part

iv. Incomplete Project - Water Reticulation at Kabushi Clinic

On 25th September 2024, the Local Authority engaged Bridgestone Enterprises to supply, deliver and install water tank, tank stand and accessories at a contract sum of K56,900.

As at 30th September 2025, the supplier had been paid in full and the Local Authority had procured electrical materials costing K32,168 for the works.

A physical inspection carried out on 6th June 2025 revealed that the contractor had erected the tank stand while mounting the water tank, fitting of accessories and



electricals were outstanding twelve (12) weeks after the payment was made. However, as at the time of inspections, the contractor was not on site. See pictures below.



Unmounted water tank



Electricals accessories in stores

c. Management of Youth and Women Empowerment Grants - Grants Paid to Beneficiaries with Expired Certificates

Section 5.2.6 (a) of the Constituency Development Fund Guidelines 2022 stipulates that accompanying documents for empowerment fund applications shall include; A copy of a valid certificate of company, organization, group, cooperative, enterprise or club registered with PACRA, Registrar of NGOs, Zambia Agency for Persons with Disabilities, Registrar of Cooperatives, Local Authority, National Construction Council (NCC), National Youth Development Council (NYDC) and other Registration Bodies.

Contrary to the guidelines, the Local Authority paid amounts totalling K568,000 to thirty one (31) beneficiaries with expired certificates of registration.

EASTERN PROVINCE

18 Chama Town Council

18.1 Chama South Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Health Post at Kapembe in Mwalala Ward

On 16th February 2024, the local authority engaged Muchinga Construction for the construction of a health post at Kapembe in Mwalala Ward at a contract sum of K814,689 for a contract period of four (4) months commencing on 23rd February 2024 and ending on 23rd June 2024.



As at 30th September 2025, amounts totalling K773,954 had been paid to the contractor leaving a balance of K40,735.

A physical inspection carried out in October 2025 revealed that the project had not been completed sixteen (16) months after the expected completion date.

The outstanding works included fitting of ceiling board, fascia board, mortice locks, door stoppers, towel rails, soap dispenser, fitting of two (2) doors, completion of electrical installation, flooring, wall finishes, glazing and painting and decorating. See picture below.



Incomplete health post

Further, cracks had developed on the walls, apron of the health post and on the VIP toilets. See pictures below.



Cracks on the apron



Crack on the walls

ii. Construction of 1x3 Classroom Block at Mulilo Primary School

On 15th February 2024, the local authority engaged Malambo Business Innovations of Lundazi District for the construction of a 1x3 classroom block at Mulilo Primary School at a contract sum of K865,691 with a contract period of four (4) months commencing on 22nd February 2024 and ending on 22nd June 2024.

As at 30th September 2025, amounts totalling K622,874 had been paid to the contractor leaving a balance of K242,817.



A physical inspection carried out in October 2025 revealed that the works had not been completed, sixteen (16) months after the expected completion date and the contractor was not on site.

The outstanding works included fitting of door stoppers, four (4) pin boards, shelving to storerooms, completion of internal painting, glazing, fitting of window handles and stays, electrical installation and ceiling board.

iii. Construction of Health Post at Mulilo in Chisunga Ward

On 6th March 2024, the local authority engaged Image Civil and Electrical Engineering Limited for the construction of a health post at Mulilo in Chisunga ward at a contract sum of K990,000 for a contract period of four (4) months commencing on 13th March 2024 and ending on 13th July 2024.

As at 30th September 2025, amounts totalling K2,980,000 had been paid to the contractor.

A physical inspection carried out in October 2025 revealed that the works had not been completed, fifteen (15) months after the expected contract period and the contractor was not on site.

The following were also observed:

- The contractor was paid K1,990,000 above the contract sum but there was no documentation indicating that the contract price was adjusted upwards.
- The roof was leaking in one of the rooms.

iv. Construction of 1x3 Classroom Block at Kapembe Primary School

On 19th June 2024, the local authority engaged Adreas Agro and General Dealers for the construction of a 1x3 classroom block at Kapembe Primary School at a contract sum of K999,113 for a contract period of four (4) months commencing on 3rd July 2024 and ending on 3rd November 2024.

As at 30th September 2025, amounts totalling K702,928 had been paid to the contractor leaving a balance of K296,185.



A physical inspection carried out in October 2025 revealed that the works had not been completed, eleven (11) months after the expected completion date and the contractor was not on site.

The outstanding works included flooring, fitting of chalkboards and doors, glazing, painting and decoration, wall finishes, mortice locks and window stays and handles. See picture below.



Incomplete 1x3 classroom block

19 Chipangali Town Council

19.1 Chipangali Constituency

a. Poor Implementation of Projects

i. Construction of a three (3) Bedroomed Staff House at Nguluwe Health Post

On 8th September 2024, the Local Authority engaged Jonora Investment Limited for the construction of a three (3) bedroomed staff house at Nguluwe Health Post at a contract sum of K345,237 with a contract period of twelve (12) weeks commencing on 25th September 2024 and ending on 15th April 2025.

As at 30th April 2025, amounts totalling K265,604 had been paid to the contractor leaving a balance of K79,633.

A physical inspection carried out in April 2025 revealed that the structure was at roof level. However, due to poor workmanship, the blocks that were used from lintel to roof level were disintegrating, and cracks had developed in the corners of the building. Further, the corridor pillars and lintel walls were not in line. See pictures below.



Poor workmanship on the structure

ii. Delayed Completion of Projects

During the period under review, the Ministry of Local Government and Rural Development approved eighteen (18) community projects for implementation in Chipangali Constituency through the Local Authority. The approved projects included construction of classroom blocks, staff houses, ablutions blocks, drilling of boreholes and water schemes.

As at 31st August 2025, amounts totalling K1,758,783 had been paid to six (6) contractors with contract sums of K3,445,789 leaving a balance of K1,687,006. See table 1 below.



Table 1: Delayed Completion of Projects

No.	Project Description	Contractors Name	Contract Duration	Contract Start date	Contract End date	Contract Sum K	Amount Paid K	Balance K	Scope of Works	Status
1	Construction of ablution block and water reticulation Systems at Mikunkhu, Kapatamoyo, Nguluwe, Nyauzi, Sisinje and Changoma Health Facilities	Nkulyavane Investment Limited	4 months	03.10.2024	03.02.2025	594,809	125,226	469,583	sub-structure, superstructure, roofing, plumbing, electrical installation, external works and finishes. water reticulation system include borehole, tank stand, 5000Litres water tank and pipe connections	A physical inspection conducted on 15th April 2025, revealed that the projects had not been completed 8 weeks after the expected completion date. The outstanding works included flooring, plastering, glazing, fitting of doors and windows.
2		Zoko Investment Limited	4 months	03.10.2024	03.02.2025	572,024	435,071	136,953		A physical inspection conducted on 15th April 2025, revealed that the project had not been completed 8 weeks after the expected completion date.



Office of the Auditor General
Audit Report on Constituency Development Fund *for the Financial Year ended 31st December 2024*

No.	Project Description	Contractors Name	Contract Duration	Contract Start date	Contract End date	Contract Sum K	Amount Paid K	Balance K	Scope of Works	Status
3		Nsingo Ventures Limited	4 months	02.11.2024	02.03.2025	540,066	351,680	188,386		<p>The outstanding works included; flooring, plastering, glazing, fitting of doors and windows.</p> <p>A physical inspection conducted on 15th April 2025, revealed that the project had not been completed 4 weeks after the expected completion date.</p> <p>The outstanding works included flooring, plastering, glazing, fitting of doors and windows</p>



Office of the Auditor General

Audit Report on Constituency Development Fund *for the Financial Year ended 31st December, 2024*

No.	Project Description	Contractors Name	Contract Duration	Contract Start date	Contract End date	Contract Sum K	Amount Paid K	Balance K	Scope of Works	Status
4		Cybill Technologies Limited	4 months	03.10.2024	03.02.2025	597,890	207,220	390,670		A physical inspection conducted on 15th April 2025, revealed that the project had not been completed 8 weeks after the expected completion date The outstanding works included; flooring, plastering, glazing, fitting of doors and windows
5	Construction of 3 bedroom staff house at Nyauzi health post	Muswa General Dealers LTD	8 weeks	15.11.2024	15.01.2025	350,000	213,329	136,671	Construction of Staff House from sub-structure, superstructure, roofing, plumbing, metal work, glazing, Electrical installation, external	A physical inspection conducted on 15th April 2025, revealed that the project had not been completed 12 weeks after the expected completion date with plastering and



Office of the Auditor General
Audit Report on Constituency Development Fund for the Financial Year ended 31st December 2024

No.	Project Description	Contractors Name	Contract Duration	Contract Start date	Contract End date	Contract Sum K	Amount Paid K	Balance K	Scope of Works	Status
6	Construction of 1x3 CRB at Kaleza Primary School	Bradens Construction and Supply Limited	4 months	3.10.2024	3.02.2025	791,000	426,257	364,743	Construction of Staff House from sub-structure, superstructure, roofing, plumbing, metal work, glazing, electrical installation, external works to finishes.	A physical inspection conducted on 15th April 2025, revealed that the project had not been completed 16 weeks after the expected completion date with plastering, glazing and painting still outstanding.
	Total					3,445,789	1,758,784	1,687,006		



b. Management of Soft Loans - Unaccounted for Soft Loan

On 24th May 2024, the Local Authority paid amounts totalling K56,500 to Mtakula Multi-Purpose Cooperative for a piggery business.

However, it was observed that the Co-operative did not provide expenditure records to account for the utilisation of the funds and there was no proof of any activities being carried out. As at 9th July 2025, the funds had not been unaccounted for by the cooperative.

c. Delayed Completion of Projects - Completion of 1x4 Classroom Block at Lutembwe Secondary School

On 12th August 2024 the Local Authority engaged Gemn Contractors Ltd for the completion of 1x4 classroom block at Lutembwe Secondary School at a contract sum of K1,262,651 with a contract period of four (4) months commencing on 12th August 2024 and ending on 13th December 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K757,197 leaving a balance of K505,454.

A physical inspection carried out in May 2025 revealed that the project had not been completed five (5) months after the expected completion date and the contractor was not on site.

The outstanding works included; plumbing installations, painting and decorations, electrical installations, glazing, carpentry, joinery and ironmongery and external works. See pictures below.



Incomplete 1x4 classroom block



d. Management of Youth, Women and Community Empowerment Grants - Failure to Attach NRCs to Empowerment grants Applications Forms

Guideline 5.2.6 (b) of the Constituency Development Fund Guidelines of 2022 states, “Accompanying documents for empowerment fund applications shall include: Green National Registration Card (where applicable for all project members).”

Contrary to the Guidelines, empowerment grants in amounts totalling K45,000 were paid to nineteen (19) beneficiaries who did not attach Green National Registration Cards to their application forms.

20 Chipata City Council

20.1 Luangeni Constituency

a. Management of Community Projects

i. Delayed Completion of Projects

• Construction of a Health Post at Mlemba Community

On 23rd January, 2024, the Local Authority engaged Nsazi General Dealers for construction of a health post at Mlemba Community at a contract sum of K787,075 with a contract period of four (4) months commencing on 23rd January 2024 and ending on 23rd May 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K424,653 leaving a balance of K362,422.

A physical inspection carried out in May 2025 revealed that the project had not been completed twelve (12) months after the expected completion date and the contractor was not on site.

The outstanding works included carpentry, joinery and ironmongery, metal work, plumbing installations, electrical installations, floor and wall finishing, painting and decorating, glazing and external works. See picture below.



Incomplete health post

- **Construction of a Health Post at Mtande Community**

On 12th September 2024 the Local Authority engaged Nsingo Ventres Ltd for construction of a health post at Mutande Community at a contract sum of K787,075 with a contract period of three (3) months commencing on 12th September 2024 and ending on 12th January 2025.

As at 31st August 2025, the contractor had been paid amounts totalling K133,197 leaving a balance of K653,878.

A physical inspection carried out in May 2025 revealed that the project had not been completed four (4) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete health post

- **Construction of 1x3 Classroom Block at Mlanga Primary School**

On 12th September 2024, the Local Authority engaged Ndiwanga General Dealers Limited for construction of 1x3 classroom block at Mlanga Primary School at a contract sum of K400,000 with a contract period of three (3) months commencing on 12th September 2024 and ending on 13th December 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K100,000 leaving a balance of K300,000.



A physical inspection carried out in May 2025 revealed that the project had not been completed five (5) months after the expected completion date.

Further, it was observed that although the floor screed was done, there was poor workmanship in that there was a crack between the floor and superstructure wall. See pictures below.



Crack between the floor and the wall Incomplete 1x3 classroom block

b. Management of Soft Loans

i. Misappropriation of Soft Loan – Senet Soko General Dealers

During the period under review, the Local Authority paid Senet Soko General Dealers an amount of K40,000 in empowerment loans to undertake a second-hand clothing business project.

However, amounts totalling K9,700 were redirected to personal activities resulting in misappropriation of funds.

c. Youth, Women and Community Empowerment Grants - Failure to Attach NRCs to Empowerment grants Applications Forms

Guideline 5.2.6 (b) of the Constituency Development Fund Guidelines of 2022 states, “Accompanying documents for empowerment fund applications shall include: Green National Registration Card (Where applicable for all project members).”

Contrary to the Guideline, empowerment grants in amounts totalling K210,000 were paid to 213 beneficiaries who did not attach Green National Registration Cards to their application forms.



21 Kasenengwa Town Council

21.1 Kasenengwa Constituency

a. Implementation of Community Projects

i. Delayed Completion of Construction of Chamaseche Primary School

On 10th February 2024, the Local Authority engaged Atlantis Construction Ltd to construct a 1x2 classroom block and an ablution block at Chamaseche Primary School at a contract sum of K899,033 with a contract period of sixteen (16) weeks commencing 10th February and ending on 10th June 2024.

As at 31st August 2025, amounts totalling K510,267 had been paid to the contractor leaving a balance of K388,765.

A physical inspection carried out in July 2025 revealed that the project had not been completed, forty-eight (48) weeks after the expected completion date and the contractor had not been on site since November 2024. See picture below.



Incomplete classroom block

b. Youth and Women Empowerment Grants

i. Failure to Monitor Beneficiaries of Empowerment Grant

Guideline No. 3.3.7 (d) of the CDF Guidelines confers on the Local Authorities the responsibility to implement, manage, monitor and evaluate the CDF projects. During the period under review, 122 cooperatives and groups in Kasenengwa Constituency that received empowerment grants in amounts totalling K1,990,000 were not monitored. Consequently, the beneficiaries implemented projects that were not approved.



22 Katete Town Council

22.1 Milanzi Constituency

a. Management of Community Projects

i. Construction of Ablution block at Kathumba Village

On 2nd December 2024 the Local Authority engaged Mopipadu General Dealers Limited to construct an ablution block at a contract sum of K714,046 with a contract period of (12) weeks commencing on 2nd December 2024 to 2nd March 2025.

As at 31st August 2025, amounts totalling K178,511 had been paid to the contractor leaving a balance of K535,535.

A physical inspection carried out in July 2025, revealed that the works had not been completed twelve (12) weeks from the expected completion date. The outstanding works included; plumbing and electrical works; fitting of doors; and installation of windowpanes and solar system. See picture below.



Incomplete ablution block

b. Management of Soft Loans - Failure to Avail Expenditure Records

A review of documents and physical inspection of businesses implemented by various loan beneficiary groups carried out in May 2025 revealed that during the period under review, an amount of K100,000 was disbursed to Nchito Iziwawa Steel Fabricators for implementation of a metal fabrication and farming business.

However, it was not possible to ascertain the implementation of the business activities as there were no documents availed for audit by the beneficiaries or the Local Authority.



23 Lumezi Town Council

23.1 Lumezi Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Drilling, Equipping and Installation of two (2) Solar Boreholes at Kateme Market and Fountain of Hope

On 23rd October 2024, the Local Authority engaged Mshasasi Construction and General Dealers for drilling, equipping and installation of two (2) solar boreholes at Kateme Market and Fountain of Hope at a contract sum of K498,863 with a contract period of six (6) weeks commencing on 23rd October 2024 and ending on 8th December 2024.

As at 31st August 2025, amounts totalling K223,586 had been paid to the contractor leaving a balance of K275,276.

A physical inspection carried out in August 2025, revealed that the project had not been completed seven (7) months after the expected completion date.

The outstanding works included;

- Kateme Market- Fencing of the tank stand, installation of the kiosk with three taps and painting of the tank stand.
- Fountain of Hope – Works had not yet commenced.

ii. Electrification of Diwa Primary School and Surrounding Areas.

On 9th October 2024, the Local Authority engaged Mundangi Investment Limited for electrification of Diwa Primary School and surrounding areas at a contract sum of K1,192,879 with a contract period of nine (9) weeks commencing on 9th October 2024 and ending on 16th December 2024.

The scope of works included erection of poles, installation of transformers (33KV - 11KV), substation (400V distribution system), electrical wiring, power supply and cabling.

As at 31st August 2025, amounts totalling K237,006 had been paid to the contractor leaving a balance of K955,873.



A physical inspection carried out in August 2025, revealed that the project had not been completed seven (7) months after the expected completion date.

The outstanding works included installation of 33KV overhead lines, installation of transformer (33KV-11KV), substation (400V distribution system), electrical wiring in the school and houses and power supply to the school and surrounding areas. See picture below.



Incomplete electrification

24 Lusangazi Town Council

24.1 Lusangazi Constituency

a. Implementation of Community Projects - Delayed completion of Projects

i. Construction of a 1x3 Classroom Block at Chikhombe Primary School

On 30th April 2024, the Local Authority engaged Tuvali Engineering Ltd to construct a 1x 3 classroom block at Chikhombe Primary School at a contract sum of K650,000 with a contract period of seventeen (17) weeks commencing on 30th April 2024 and ending on 29th August 2024.

As at 31st October 2025, amounts totalling K553,293 had been paid to the contractor leaving a balance of K96,707.

A physical inspection carried out in August 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date with the following works still outstanding; roofing, carpentry, joinery and iron mongery, plastering, flooring, electrical works and external works. See picture below.



Incomplete 1x3 classroom block

ii. Construction of a 1x3 Classroom Block at Mangolo Primary School

On 30th April 2024, the Local Authority engaged Intashi Investment Ltd to construct a 1x3 classroom block at Mangolo Primary School at a contract sum of K650,000 with a contract period of seventeen (17) weeks commencing on 30th April 2024 and ending on 29th August 2024.

As at 20th September 2025, amounts totalling K464,604 had been paid to the contractor leaving a balance of K185,396.

A physical inspection carried out in August 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date with the following works still outstanding; roofing, carpentry, joinery and iron mongery, plastering, flooring, electrical works, and external works. See picture below.



Incomplete 1 x 3 classroom block

iii. Construction of a 1x3 Classroom Block at Nyaluwiro Primary School

On 30th April 2024, the Local Authority engaged Intashi Investment Ltd to construct a 1x3 classroom block at Nyaluwiro Primary School at a contract sum of K650,000 with a contract period of sixteen (16) weeks commencing on 30th April 2024 and ending on 29th August 2024.

As at 31st October 2025, amounts totalling K484,653 had been paid to the contractor leaving a balance of K165,347.

A physical inspection carried out in August 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date. The outstanding



works included roofing, carpentry, joinery and iron mongery, plastering, flooring, electrical works, and external works. See picture below.



Incomplete 1x3 classroom block

iv. Construction of a Health Post at Sopa Zone

On 30th April 2024, the Local Authority engaged Duduzile Enterprise Zambia Ltd to construct a health post in Sopa Zone at a contract sum of K1,000,000 with a contract period of seventeen (17) weeks commencing on 30th April 2024 and ending on 29th August 2024.

As at 30th September 2025, amounts totalling K580,163 had been paid to the contractor leaving a balance of K419,837.

A physical inspection carried out in August 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date. The outstanding works included carpentry, joinery and ironmongery, metal work, plumbing works, electrical installation, floor and wall finishing, painting and decorating, external works, construction of placenta pit, incinerator and water reticulation system. See picture below.



Incomplete health post



25 Mambwe Town Council

25.1 Mambwe Constituency

a. Implementation of Community Projects

i. Delayed Construction of Mtetezhi Bridge

The Local Authority approved a total of K3,500,000 for the construction of an across bridge along Mtetezhi Stream. On 2nd August 2024, the Local Authority signed a Memorandum of Understanding (MOU) with Road Development Agency (RDA) Eastern Region for the construction of the bridge at a total cost of K3,500,000. According to the MOU, the Local Authority was to construct abutments while RDA was to transport the components, assembling and launching of the bridge.

As at 30th August 2025, amounts totalling K1,092,086 had been spent leaving a balance of K2,407,914.

A physical inspection carried out in June 2025 revealed that the bridge had not been completed as bridge assembly, abutments and launching were outstanding. See picture below.



Incomplete bridge



26 Petauke Town Council

26.1 Petauke Constituency

a. Implementation of Community Projects

i. Delayed Completion - Construction of 1x2 Classroom Block at Kabulonga Primary School

On 6th July 2024, the Local Authority engaged Thodic Metal Fabrication for the construction of a 1x2 class room block at Kabulonga Primary School at a contract sum of K559,671 with a contract period of twelve (12) weeks commencing on 6th July 2024 and ending on 6th October 2024.

As at 31st October 2025, the contractor had been paid amounts totalling K429,662 leaving a balance of K130,009.

A physical inspection carried in October 2025 revealed that the project had not been completed, twelve (12) weeks after the expected completion date. The outstanding works included carpentry, joinery and ironmongery, rough-cast, fitting of classroom black boards, painting and decorating. See picture below.



Incomplete 1x2 classroom block

26.2 Kaumbwe Constituency

a. Construction of a Health Post, Staff House, Water Reticulation, Ablution and Incinerator at Chikumba

On 20th June 2024, the Local Authority engaged Kaumbwa Construction Ltd for the construction of a health post, staff house, water reticulation, ablution and incinerator at Chikumba at a contract sum of K990,000 for a contract period of four (4) months commencing on 20th June 2024 and ending on 20th October 2024.



As at 31st October 2025, amounts totalling K812,811 had been paid to the contractor leaving a balance of K177,189.

A physical inspection carried in October 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date. The outstanding works included water connection to ablution block and health post.

27 Sinda Town Council

27.1 Sinda Constituency

a. Management of Soft Loans - Unaccounted for Funds

During the period under review, two (2) companies namely, Khamulani Investment Limited and Josmar Agri Solutions were paid loans in amounts totalling K400,000 for execution of two (2) projects.

However, there was no documentation availed for audit to show how amounts totalling K305,000 were utilised by the companies or how the projects were implemented. As at 31st October 2025, the funds remained unaccounted for. See table 1 below.

Table 1: Unaccounted for Loan Funds

Company Name	Type of Business	Amount K	Business Status
Khamulani Investment Limited	Agro Business	105,000	Out of K200, 000 which was received for Agro Business K95,000 was used to sink a borehole while a balance of K105,000 could not be accounted for in that there was neither information on expenditure nor were funds found on hand.
Josmar Agri Business	Agro Business	200,000	The Company received an amount of K200,000 which could not be accounted for in that there was neither information on expenditure nor were funds found on hand.
Total		305,000	



28 Vubwi Town Council

28.1 Vubwi Constituency

a. Implementation of Community Projects

i. Delayed Completion of Staff House at Adyodyo Primary School

On 10th June 2024, the Local Authority engaged Chambre Enterprises Limited for the construction of a staff house at Adyodyo Primary School at a contract sum of K784,780 with a contract period of twelve (12) weeks commencing on 30th June 2024 and ending on 11th September 2024.

As at 31st October 2025, the contractor had been paid amounts totalling K447,912 leaving a balance of K336,868.

A physical inspection carried out in July 2025 revealed that the project had not been completed, ten (10) months after the expected completion date. The outstanding works included plumbing, glazing, electrical installation, water reticulation system and tiling. See picture below.



Incomplete staff house

ii. Delayed Construction of a Staff House at Nyakhoma Rural Health Center

On 10th June 2024 the Local Authority engaged Nehts Front Association Limited for the construction of a staff house at Nyakhoma Rural Health Center at a contract sum of K1,250,000 with a contract period of twelve (12) weeks commencing on 10th June 2024 and ending on 11th September 2024.

As at 31st October 2025, amounts totalling K1,117,713 had been paid to the contractor leaving a balance of K132,287.



A physical inspection carried out in July 2025, revealed that the project had not been completed fifty (50) weeks after the expected completion date with installation of the water reticulation system still outstanding.

LUSAKA PROVINCE

29 Chilanga Town Council

29.1 Chilanga Constituency

a. Implementation of Soft Loans

i. Disbursement of Loan to a Bank Account other than for the Rightful Beneficiary

An examination of the loan application forms at the Local Authority revealed that on 29th October 2023 Damo Technical School applied for a loan amount of K200,000 using TPIN number 2001580690 and a bank account number 320200005775.

However, a search on ZRA portal revealed that the designated company with the above TPIN was Brandz Co-operative Society Limited bearing bank account No. 5812047500163 instead of Damo Technical School the rightful loan applicant.

It was therefore questionable how the loan amount of K200,000 was disbursed to Damo Technical School, when the company did not have a TPIN number.

30 Chongwe Council

30.1 Chongwe Constituency

a. Implementation of Secondary Boarding School and Skills Development Bursaries - Payment to Students not on the Approved List

During the period under review, the Local Authority made payments of bursaries totalling K996,440 to Fountain Gate Training Centre for thirty-four (34) students.



However, a review of the approved skills development bursaries list and payment voucher revealed that ten (10) students sponsored with amounts totalling K288,700 were not on the 2024 approved list.

31 Luangwa Town Council

31.1 Luangwa Constituency

a. Implementation of Community Projects

i. Delayed Completion of Project - Construction of Ablution Block at Zalapango Primary School

On 7th June 2024, the Local Authority awarded a contract to Nkanmu Investment for the construction of an ablution block at Zalapango Primary School in Katondwe Ward at a contract sum of K442,301 with a completion period of twelve (12) weeks commencing on 21st June 2024 and ending on 23rd October 2024.

As at 30th September 2025 amounts totalling K145,570 had been paid to the contractor leaving a balance of K296,731.

A physical inspection carried out on 11th October 2025, eleven (11) months after the expected completion date revealed that the ablution block was at super structure level and the contractor was not on site. See picture below.



Incomplete ablution block

ii. Poor Workmanship - Construction of Ablution Block at Kaunga B Primary School

On 7th June 2024, the Local Authority awarded a contract to Wegos General Dealers Ltd for construction of an ablution block at Kaunga B Primary School at a contract sum of K469,005 with a completion period of twelve (12) weeks commencing on 21st June 2024 and ending on 23rd October 2024.



As at 30th September 2025, amounts totalling K444,523 had been paid to the contractor leaving a balance of K24,482.

A physical verification carried out in October 2025, revealed that the ablution block was completed and commissioned. However, it had not yet been operationalized due to lack of water.

Further, it was observed that there was poor workmanship in that the cistern was poorly mounted as it was separated from the wall, bottom s-trap was sealed in the concrete step and paint was peeling off from the internal walls.

iii. Procurement of Desks

• Supply and Delivery of Sub-standard Desks

Regulation No. 214(b) of the Public Procurement Regulation of 2022 stipulates that a contract manager shall, prior to accepting goods, works or services or signing any interim or completion certificate, goods received notes or similar documents, ensure that the goods, works or services meet the specifications and technical standards defined in the contract.

Contrary to the Regulation, thirty (30) desks costing K50,040 that were procured and supplied to three (3) schools in Feira Constituency were found to be substandard in that they had cracked desktops and spaces on the joints. See pictures below.



Cracked desk tops



Unscrewed desk

b. Implementation of Soft Loans

i. Delayed Submission of Proposed Empowerment Loan Beneficiaries List to Constituency Development Fund (CDF) Committee

Guideline 5.4 (a) of the Constituency Development Funds Guidelines 2022 provides that the CDFC shall submit to the Minister of Local Government and Rural Development proposed applications and the estimated costs before the end of the



month of March in each year in the prescribed manner and form.

Contrary to the Guideline, the Local Authority on 5th November 2024 submitted a list of thirty-three (33) proposed projects with an estimated cost of K4,069,365 for approval to the Minister of Local Government and Rural Development, eight (8) months after the prescribed date of March 2024. The loans were subsequently issued to the beneficiaries on 13th and 14th November 2024.

c. Implementation of Youth and Women Empowerment Grants

i. Funds Disbursed by the Local Authority but Not Received by the Cooperatives

During the period under review, the Local Authority disbursed an empowerment grant of K25,000 to Tionenji Women's Club for chicken rearing.

A physical inspection carried out in October 2025 revealed that the business had not been operational since May 2024 when the funds were disbursed to the group by the Local Authority. However, the group indicated that no funds had been received and no bank statement was availed for audit scrutiny to confirm that the funds had been sent to the group.

ii. Over Payment of Grant to Club

Guideline 5.2.4 (iv) of the Constituency Development Fund of 2022 requires that Cooperatives, Clubs, Associations and Organized Groups may qualify for a maximum of K40,000 as a one-off grant.

During the year under review the Local Authority processed a payment amounting to K40,000 to a club which had applied for a K20,000 grant.

Contrary to the Guidelines, the Club was overpaid by K20,000 which was above the approved amount of K20,000. As at 30th September 2025, the funds had not been recovered.

d. Implementation of Secondary School Boarding and Skills Development Bursaries

i. Skills Development - Students Pursuing Non-Skills Courses

Section 4 of Appendix A Types of Projects for Funding under CDF Guidelines 2022 states, "skills development bursaries cover skills in the following areas: Agro-Farming



and Livestock, Creative Arts, Electrician, Plumbing, Carpentry, Bricklayer, Tailoring and designing, Welding, Mechanics and Painting among others.”

However, a scrutiny of a list of students sponsored under skills development bursary component revealed that amounts totalling K39,920 had been paid to four (4) trades training institutes as tuition fees for four (4) students who were pursuing non-skills courses such as secretarial and office management, psychosocial counselling and radio production. See table 1 below.

Table 1: Non-Skills Course

No	Student	Name of Skill	Training Institute(TEVETA/ZNS)	Annual fees Paid K
1	Student A	Psychosocial Counselling Andhiv And Aids Management	Handsworth Institute Of Health Sciences And Technology	6,500
2	Student B	Secretarial And Office Management	Lusaka Vocational And Technical College Management Board	19,920
3	Student C	Psychosocial Counselling And Hiv/Aids Management	Handsworth Institute Of Health Sciences And Technology	6,500
4	Student D	Certificate In Radio Production	Zamcom	7,000
Total				39,920

e. Other Observations

i. Over Expenditure on Administrative Cost

Guideline 2.2 of the CDF Guidelines of 2022 provides that 5% of the total funding should be allocated for administrative costs.

During the period under review, the Local Authority received amounts totalling K1,026,558 to cater for administrative expenses. In addition, amounts totalling K301,242 were brought forward from 2023 bringing the total funds available to K1,327,800 against which amounts totalling K2,759,494 were spent on administrative costs resulting in excess expenditure of K1,431,694.

ii. Procurement Above Market Price Index

Public Procurement Regulations No. 11 (2) (3) stipulates that the authority shall



publish the Market Price Index (MPI) on the e-procurement portal and the authority's website and that a procurement entity should procure standard goods, works and services in accordance with the price index issued by the authority from time to time.

Contrary to the Regulation, on 17th May 2024, the Local Authority procured two (2) motor bikes from Jaydon Investment Ltd at a cost of K95,000 above the total market price index of K80,500 resulting in an overpayment of K14,500.

iii. Failure to Avail Contract for Procurement of Water Bowser

Section 73 (1) of the Public Finance Management Act of 2018 stipulates that the Auditor General and an office holder, agent or specialist consultant authorised by the Auditor General, shall in the performance of duties under the Constitution, or any other law (a) have access to all the books, records, returns, reports, contracts, other documents and financial management systems, in electronic or any other form, relating to the accounts of public bodies as the Auditor General considers necessary.

Contrary to the Act, the Local Authority did not avail the payment voucher and contract document involving the procurement of a water bowser costing K2,085,000.

32 Lusaka City Council

32.1 Lusaka Central Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Longacres Police Post

On 26th September 2024, the Local Authority engaged Kamazumo Investment and Construction Ltd for the construction of Longacres Police Post in Lubwa Ward at a contract sum of K759,190 with a completion period of (12) weeks commencing on 10th October 2024 and ending on 3rd January 2025 with a seven (7) month extension to 31st July 2025.

As at 30th September 2025, the contractor had been paid amounts totalling K237,269 leaving a balance of K521,918.



Physical verifications carried out in October 2025, ten (10) weeks after the expected completion date revealed that the structure was not completed and the following works were outstanding: carpentry, floor and wall finishes, ceiling, glazing, painting and decoration, completion of electrical and plumbing, water reticulation and external works. However, the contractor was not on site. See pictures below.



Incomplete police post

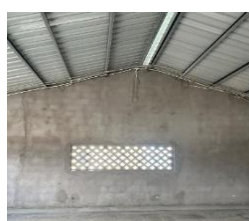
ii. Construction of a Mortuary at Bauleni Mini Hospital

On 12th November 2024, the Local Authority engaged Rockfield Contractors Limited for the construction of a mortuary at Bauleni Mini Hospital in Kabulonga Ward at a contract sum of K945,510 with a completion period of three (3) months commencing on 31st March 2025 and ending on 25th July 2025.

As at 30th September 2025, the contractor had been paid amounts totalling K516,459 leaving a balance of K411,676.

A physical verification carried out in October 2025, four (4) weeks after the expected completion date revealed that the structure had been roofed and the contractor was not on site.

The following works were outstanding: electrical, plumbing, floor, glazing, roofing, ceiling, painting and decoration. See pictures below.



Incomplete mortuary



iii. Construction of a Double Storey Classroom Block at Bauleni Combined School (Phase II)

On 18th November 2024, the Local Authority engaged Wasa Investments Ltd for construction of a 1x6 double storey classroom block at Bauleni Combined School in Kabulonga Ward at a contract sum of K2,660,000 with a completion period of nine (9) months commencing on 11th December 2024 and ending on 13th June 2025 with a two (2) month extension to 31st August 2025.

As at 30th September 2025, the contractor had been paid amounts totalling K861,336 leaving a balance of K1,798,664.

A physical inspection carried out in October 2025, one (1) month after the expected completion date revealed that the structure was at roof level and the contractor was not on site.

The following works were outstanding: roofing, carpentry, joinery and ironmongery, metal work, plumbing and electrical installation, floor, wall and ceiling finishes, painting and external works. See pictures below.



Incomplete 1x6 double storey classroom block

32.2 Chawama Constituency

a. Management of Community Projects - Delayed Implementation of Projects

i. Construction of 1x6 Double Storey Classroom Block at Chawama Secondary School

On 16th September 2024, the Local Authority engaged Robucon Construction Ltd Services to construct a 1x6 double storey classroom block at Chawama Secondary School at a contract sum of K3,666,268 commencing on 7th October 2024 and



ending on 23rd February 2025. The completion date was revised from 23rd February 2025 to 31st July 2025 and the contract sum from K3,666,268 to K4,000,000.

As at 30th September 2025, the contractor had been paid amounts totalling K1,936,157 leaving a balance of K2,063,843.

A physical verification carried out in October 2025, ten (10) weeks after the expected completion date revealed that the structure was at gable level and the contractor was not on site. See picture below.



Incomplete 1x6 classroom block

ii. Construction of a Mortuary in Chawama Ward 2

On 16th September 2024, the Local Authority engaged Tezofa Company Ltd to construct a mortuary in Chawama Ward 2 with a completion period of twenty (20) weeks at a contract sum of K1,596,227 commencing on 7th October 2024 and ending on 24th February 2025 with a revised completion date by twenty-seven (27) weeks to 30th April 2025.

As at 30th September 2025, the contractor had been paid amounts totalling K711,620 leaving a balance of K884,607.

A physical verification carried out in October 2025, three (3) months after the expected completion date revealed that the structure had been roofed but the following works were outstanding: completion of painting, septic tanks, walkway, plumbing works and external works. However, the contractor was on site. See picture below.



Incomplete mortuary

32.3 Kanyama Constituency

a. Implementation of Community Projects

i. Rehabilitation of Twin Park and Garden Park Roads - Failure to Recover Advance Payment

On 26th September 2024, the Local Authority engaged Jemerina Investments Ltd for the rehabilitation of Twin Park and Garden Park Roads in Garden Park Ward at a contract sum of K1,451,973 for a period of three (3) months commencing on 1st October 2024 and ending on 30th December 2024.

The scope of works involved the grading and gravelling of 2.34 km of Twin Park and Garden Park Roads.

On 21st October 2024, the Local Authority made an advance payment of K362,993 following the contractor's submission of bank guarantee which expired on 12th March 2025.

On 10th March 2025, the contract was terminated due to failure to mobilise to the site. However, the Local Authority did not recover the advance paid.

ii. Delayed Completion of Projects

• Construction of Transmitter Road in Makeni Villa

On 27th September 2024, the Local Authority engaged Kwanyika Agricultural Dealers to rehabilitate transmitter roads in Makeni Villa Ward at a contract sum of K1,734,816 with a contract period of eight (8) weeks commencing on 23rd September and ending on 28th December 2024.

The scope of work involved paving 1.2 km of the road.



As at 30th September 2025, the contractor had been paid a total amount of K1,186,392 leaving a balance of K548,424.

A physical inspection carried out in October 2025, eight (8) months after the expected completion date revealed that the contractor was not on site with 1 km of the road having been paved leaving a stretch of 0.2 km not paved.

- **Construction of a Dressing Room at Twashuka Combined School**

On 5th November 2024, the Local Authority engaged Dingak Investment Ltd to construct a dressing room at Twashuka Combined School at a contract sum of K690,996 for a contract period of four (4) months commencing on 5th November 2024 and ending on 5th March 2025 with an extension of three (3) months to 31st May 2025.

As at 30th September 2025, the contractor had been paid a total amount of K377,998 leaving a balance of K312,998.

A physical verification carried out in October 2025, five (5) months after the expected completion date revealed that the structure had been roofed and the contractor was not on site.

The following works were outstanding: flooring, ceiling finishing, electrical fittings and installations, plumbing, carpentry, wall and ceiling finishing, glazing, painting, and external works. See pictures below.



Incomplete dressing room

b. Implementation of Secondary School Boarding and Skills Development Bursaries- Students Pursuing Non-Skills Courses

Section 4 of Appendix A Types of projects for funding under CDF guidelines 2022 provides that, skills development bursaries cover skills in the following areas: Agro-Farming and Livestock, Creative Arts, Electrician, Plumbing, Carpentry, Bricklayer, Tailoring and designing, Welding, Mechanics and Painting among others.



Contrary to the Guidelines, five (5) students were sponsored by the Local Authority with amounts totalling K59,360 paid to four (4) skills training centers to pursue non-skills training courses such as Business Administration, Cabin Crew, and Computer Studies instead of skills development programmes.

32.4 Mandevu Constituency

a. Management of Community Projects

i. Delayed Completion of Projects

- **Construction of Drainage from St. Paul's Primary School to Chipata Primary School**

On 30th September 2024, the Local Authority engaged Resilience Construction Limited for the construction of a drainage in Raphael Chota Ward from St. Paul's Primary School to Chipata Primary School in Mandevu at a contract sum of K804,103, with a completion period of eight (8) weeks commencing on 30th September 2024 and ending on 25th November 2024.

The scope of works included excavation of open drains, clearing and shaping existing open drains and installation of new pipe culverts of the 4km drainage stretch.

As at 30th September 2025, the contractor had been paid amounts totalling K672,724 leaving a balance of K131,378.

A physical inspection carried out in October 2025, ten (10) months after the expected completion date revealed that a 3.8 km stretch had been completed and the contractor was not on site.

The following works were outstanding: installation of new pipe culverts and clearing and shaping of open drains on the remaining 0.2 km stretch.

- **Construction of Maternity Wing at Kasisi Health Post- Phase 1**

On 13th November 2024, the Local Authority engaged Fremu Construction and General Suppliers to construct a maternity wing in Roma Ward at a contract sum



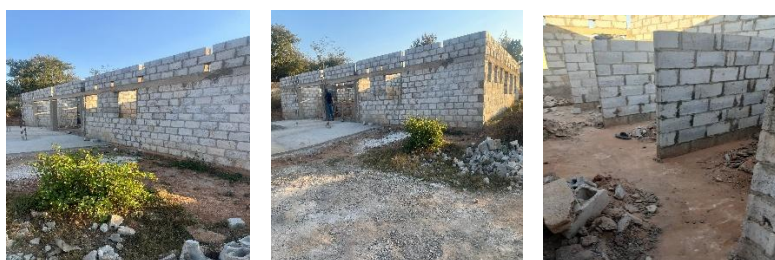
of K704,126 for a duration of two (2) months commencing on 13th November 2024 and ending on 13th January 2025 with a revised completion date of 31st March 2025.

The scope of works for Phase 1 included construction of substructure, superstructure, roofing and carpentry.

As at 30th September 2025, the contractor had been paid amounts totalling K314,381 leaving a balance of K389,744.

A physical verification carried out in October 2025, six (6) months after the expected completion date revealed that the structure was at ring beam level and the contractor was not on site.

The following works were outstanding: carpentry and roofing. See pictures below.



Incomplete maternity wing

b. Implementation of Soft Loans

i. Late Submission of 2024 Loan Empowerment Applicants for Approval

According to the CDF Guidelines of 2022 section No. 5.4 approval of projects, empowerments and bursaries, the Minister shall approve projects, empowerments and bursaries endorsed by the Constituency Development Fund Committee. The following approval process shall apply; the CDFC shall submit to the Minister proposed applications and the estimated costs before the end of the month of March in each year in the prescribed manner and form.

Contrary to the Guidelines, the Local Authority submitted the 2024 loan empowerment applicants list for approval to the Ministry of Local Government and Rural Development (MLRD) on the 30th May 2024 two (2) months later than the deadline date of 30th March 2024.



c. Implementation of Community Projects

i. Delayed Completion of Construction of 1x3 Classroom Block at Kalingalinga Primary School.

On 19th November 2024, the Local Authority engaged Falls Solutions Africa Company Limited for the construction of a 1x3 classroom block at Kalingalinga Primary School in Kalingalinga Ward at a contract sum of K1,145,869 with a completion period of thirteen (13) weeks commencing on 12th December 2024 and ending on 31st March 2025 with a revised completion date of 31st July 2025.

As at 30th September 2025, amounts totalling K370,773 had been paid to the contractor leaving a balance of K775,096.

A physical verification carried out in October 2025, two (2) months after the expected completion date revealed that the structure was at gable level and the contractor was not on site. See picture below.



Incomplete 1x3 classroom block

MUCHINGA

33 Kanchibiya Town Council

33.1 Kanchibiya Constituency

a. Management of Community Projects - Delayed Completion of Projects

i. Construction of a 1x3 Classroom Block at Chendapashi Primary School

On 8th May 2024, the Local Authority engaged Search Land Properties Investment Limited to construct a 1x3 classroom block at Chendapashi Primary School at a contract price of K974,364 with a completion period of six (6) months commencing on 16th May



2024 and ending on 16th November 2024. The project period was further extended for a period of two (2) months from 1st April 2025 to 30th May 2025.

As at 31st December 2024, the contractor had been paid amounts totalling K709,556 leaving a balance of K264,808.

A physical inspection carried out in July 2025 revealed that the projects had not been completed two (2) months after the expected completion date and the contractor was not on site.

The outstanding works included plastering, painting, glazing, fitting of four (4) doors and one (1) grill door. See picture below.



Incomplete 1x3 classroom block

34 Mpika Town Council

34.1 Mpika Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Maternity Annex in Kazembe Area

On 16th October 2023, the Local Authority engaged Amopt Enterprises Limited to construct a maternity annex at Kazembe Village of Kampamba Ward at a contract sum of K649,000 with a contract period of three (3) months commencing on 23rd October 2023 and ending on 23rd January 2024. On 19th January 2024, the contract period was extended by nineteen (19) months to 20th August 2025.

As at 30th September 2025, amounts totalling K412,250 had been paid to the contractor leaving a balance of K236,750.

A physical inspection carried out in September 2025 revealed that works had not been completed, one (1) month after the expected completion period and the contractor was



not on site. See picture below.



Incomplete maternity annex

35 Shiwangandu Town Council

35.1 Shiwangandu Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects - Construction of Water Scheme Reticulation System at Shiwang'andu Secondary School

On 30th May 2024, the Local Authority engaged Fetumala General Dealers for construction of a water scheme and water borne toilets at Shiwang'andu Secondary School at a contract sum of K435,104 with a contract period of four (4) months commencing on 7th June 2024 and ending on 7th October 2024.

The scope of works included construction of ablution block, water scheme and installation of solar system for the water scheme.

As at 30th September 2025, the contractor had been paid amounts totalling K307,703 leaving a balance of K127,401.

A physical inspection carried out in September 2025 revealed that although the ablution block was completed, the water scheme works had not been completed eleven (11) months after the expected completion date. The outstanding works included installation of solar panels with its accessories, water connection to the ablution block and outside taps.



NORTHERN PROVINCE

36 Chilubi Town Council

36.1 Chilubi Constituency

a. Implementation of Community Projects

i. Irregular Approval of Projects by CDFC

Guideline 5.1.2 of the Constituency Development Fund Guidelines 2022 stipulates that the project identification process requires the WDCs to prepare project lists with input from the Zones.

Contrary to the Guidelines, twenty-four (24) projects costing K16,288,371 were approved and recommended by the CDF committee without input from the zones.

ii. Delayed Completion of Projects

• Construction of 1x3 Classroom Block at Kasanda Primary School

On 9th February 2024, the Local Authority engaged Tuwatuwa Construction Limited for the construction of 1x3 classroom block at Kasanda Primary School at a contract sum of K951,458 with a completion period of twelve (12) weeks commencing on 23rd February 2024 and ending on 17th May 2024.

On 28th March 2025, the contract was extended to 30th June 2025.

As at 31st December 2024, amounts totalling K655,376 had been paid to the contractor leaving a balance of K296,082.

A physical inspection carried out in July 2025 revealed that the structure was at wall plate level, solar installations had not been done, and the contractor was not on site. See picture below.



Incomplete classroom block



- **Completion of Kasakalabwe Primary School - Phase II**

On 4th December 2023, the Local Authority engaged Tuwatuwa Construction for the construction of a 1x3 classroom block at Kasakalabwe Primary School at a contract price of K689,269 with a completion period of twelve (12) weeks commencing on 21st March 2024 and ending on 21st June 2024.

As at 31st December 2024, an amount of K542,384 had been paid to the contractor leaving a balance of K146,885.

A physical inspection carried out in July 2025 revealed that the project had been delayed for sixteen (16) months.

The following works were outstanding: electrical installation, solar systems and screed floor. The contractor was not on site.

- **Completion of a 1x3 Classroom Block at Chitupila Community School - Loss of Funds**

On 30th December 2024, the Local Authority engaged South Build Investment Limited for the completion of a 1x3 classroom block at Chitupila Community School at a contract price of K344,192 with a delivery period of twelve (12) weeks commencing on 30th January 2025 and ending on 30th April 2025.

The scope of works included: completion of superstructure, roofing, ironmongery, carpentry and finishing works.

On 10th January 2025, an advance payment of K114,731 was made. However, the advance payment bond was not availed for audit and as a result it could not be determined whether the guarantee/bond had expired.

A physical verification conducted in July 2025 revealed that the contractor had not mobilized to the site twenty-four (24) weeks from the date of the advance payment and twelve (12) weeks from the date of expiry of contract on 30th April 2025.



- **Rehabilitation of Chinkundu Embarkment**

During the period under review, an amount of K750,000 was allocated for the rehabilitation of Chinkundu Embarkment. The rehabilitation works were to be carried out by the Local Authority using force account.

The scope of works included: excavation and dredging of material for filling and compaction, grading and compaction of the raised ground to ensure stability and proper drainage, installation of erosion control measures to prevent washout and displacement and construction of boxed culvert crossings.

As at 31st March 2025, an amount of K337,423 was spent on the rehabilitation works done by the Local Authority leaving a balance of K412,572.

A physical verification carried out in July 2025 revealed that the dredging, installation of erosion control measures and installation of boxed culverts had not been done, and no work was going on at the embarkment. See picture below.



Incomplete embarkment

- iii. **Poor Workmanship - Construction of Kapampa Primary School**

On 28th December 2022, the Local Authority engaged Thamati Tradelines Limited for the construction of a 1x3 classroom block at a contract price of K524,516 with a completion period of twelve (12) weeks commencing on 1st January 2023 and ending on 29th March 2023.

As at 31st December 2024, an amount of K520,286 had been paid to the contractor leaving a balance of K4,230.

A physical verification carried out in March 2025 revealed that the classroom block had been completed. However, it was observed that there was poor workmanship in that the floor had developed cracks and there was no door in the strong room. See pictures below.



No door to strong room



Cracks on the floor

37 Kasama Municipal Council

37.1 Kasama Central Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of an Ablution Block at Lukupa Clinic**

On 8th December 2023, the Local Authority engaged Redotex Solution Limited for the construction of an ablution block at Lukupa Clinic at a contract price of K510,990 with a completion period of twelve (12) weeks commencing on 8th December 2023 and ending on 1st March 2024.

As at 31st December 2024, an amount of K345,000 had been paid leaving a balance of K165,990.

A physical inspection carried out in March 2025, five (5) months after the expected completion date, revealed that the structure was roofed with the following outstanding works: external works, finishes, painting and decoration, electrical works, metal works, carpentry and joinery. The contractor was not on site. See picture below.



Toilet with a toilet pan



Unfinished external work



- **Grading and Gravelling of 4.6 km Tetekela - Mutale Mwamba Road**

On 23rd July 2024, the Local Authority engaged Chime Express Limited for the grading and gravelling of 4.6 km Tetekela -Mutale Road in Julia Chikamoneka Ward at a contract price of K1,130,575 with a completion period of sixteen (16) weeks commencing on 30th July 2024 and ending on 19th November 2024.

The scope of works included: road formation, graveling, spreading of gravel, compacting and installation of culverts.

As at 31st August 2025, a total of K914,838 had been paid leaving a balance of K215,737.

The following were observed:

- **Delayed Completion of Works**

A physical inspection of the project carried out in February 2025 revealed that the project had delayed by fifteen (15) weeks and the following works had not been done: completion of graveling, spreading of gravel, compaction and installation of culverts.

- **Poor workmanship**

The graded and gravelled road was eroded and had developed potholes in some sections. See pictures below.



No inlet and outlet head walls



Road eroded and had developed potholes



- **Grading and Gravelling of 2.2 km Mess to Zion Road, 1.4 km Prefix to Mumba and 3.5 km Namulundu Road**

On 18th July 2024, the Local Authority engaged Agadah Construction Zambia Limited for the grading and gravelling of 2.2 km Mess to Zion Road, 1.4 km Prefix to Mumba and 3.5 km Namulundu Road in Buseko Ward at a contract sum of K1,551,494 with



a completion period of sixteen (16) weeks commencing on 11th September 2024 and ending on 11th December 2024.

The scope of works included:

- **Zion to Mess and Prefix to Mumba (3.6 km):** maintaining diversions, temporary culverts, clearing and grubbing, excavation of open drains including mitre drains, fitting of sixteen (16) culverts measuring 600 mm diameter, bedding screeds for pipes, concrete pitching with class of concrete C30 and thickness of pitching 200 mm, road creation, grading, gravelling and compaction and testing of material.
- **Namulundu Road (3.5 km):** drains, prefabricated twelve (12) culverts and protection work, class A bedding and screed for pipes, mass earth works, pavement layers of gravel and testing of material.

As at 31st August 2025, a total of K1,290,150 had been paid leaving a balance of K261,344.

A physical verification carried out in February 2025 revealed that the project had delayed for twelve (12) weeks with the following works outstanding:

- **Mt Zion to Mess and Prefix to Mumba (3.6 km):** grading and gravelling of 0.6km, installation of 16-900mm triple culverts, installation of 8-600 single culverts, construction of mitre drains and testing of materials.
- **Namulundu Road-3.5km:** mitre drains and testing of materials.

In addition, the following were also observed:

- **Poor Workmanship:** There were signs of poor workmanship in that some sections of the graded road and the inlet and outlet head had been eroded. The contractor was not on site. See pictures below.



Section of the road not graded



Inlet and outlet head had been eroded.



ii. Poor Workmanship

• Rehabilitation of Township Drainages and Walkways in the Central Business District

On 27th December 2023, the Local Authority engaged Robucon Construction Limited for the Rehabilitation of township road drainages and walkways in the Central Business District in Mulilansolo Ward at a contract sum of K2,000,000 with a completion period of twelve (12) weeks commencing on 27th December 2023 and ending on 21st March 2024.

The scope of works included: demolition of old drainage and site clearing, excavation, in-situ and precast concrete, steel structures, cycle and walkways.

As at 31st August 2025, amounts totalling K1,441,000 had been paid to the contractor leaving a balance of K559,000.

A physical verification carried out in 2025, revealed that the works had delayed by forty four (44) weeks with the following works outstanding: demolition, removal and disposal of old drainage and other structures in some sections of the drainage network, construction of 211 metres of access culverts, construction of some head walls on access culverts, completion of excavation works, concrete works and drainage locking.

Further, there were signs of poor workmanship in that the pavements had developed cracks and culvert walls had collapsed. The contractor was not on site. See pictures below.



Collapsed pavement and culvert walls

iii. Unaccounted for Desks

On 19th August 2024, the Local Authority engaged Ronimas Transport to supply and deliver 149 desks in Kasama Central Constituency at a contract price of K260,750.



A review of delivery notes revealed that the supplier had delivered ninety nine (99) desks to John Chikula Primary School. However, a physical verification carried out revealed that only two (2) desks were delivered at John Chikula Primary School and twenty-five (25) at Kashinka Primary School leaving seventy two (72) unaccounted for as they could not be traced to the schools to which the supplier delivered the desks.

iv. Irregular Payment to Suppliers

Regulation 198 (3) of the Public Procurement Regulations of 2022 stipulates that a progress payment shall not exceed the cost or value of the goods, works or services delivered or completed.

Contrary to the Regulation, the Local Authority irregularly made full payments amounting to K654,190 to three (3) suppliers before the desks were delivered. See table 1 below.

Table 1: Irregular Payment to Suppliers

Name of Supplier	Contract Sum K	Amount Paid K	No. of Desks to be Delivered	No. of Desks Delivered	Undelivered Desks
Stoneway construction and logistics ltd	206,000	206,000	125	122	3
Bluebest Investment Limited	247,500	247,500	150	128	22
Henthal Contractors and General Dealers	200,690	200,690	122	105	17
Total	654,190	654,190	397	355	42

37.2 Lukashya Constituency

a. Implementation of Community Projects

i. Stalled and Abandoned Projects

- **Completion of a Staff House at Mukumbe**

On 22nd July 2024, the Local Authority engaged Joysam Enterprises Limited for the completion of a staff house at Mukumbe at a contract sum of K516,000 with a delivery period of twelve (12) weeks commencing on 22nd July 2024 and ending on 22nd October 2024.

As at 31st August 2025, an amount of K249,576 had been paid leaving a balance of K146,294.



A review of the progress report dated 9th April 2025 revealed that the project was at roof level seven (7) months after the expected completion date, and the contractor was not on site.

The following works were outstanding: external works, plumbing installation, electrical installation, floor and wall finishes, glazing, painting and decoration. See picture below.



Incomplete staff house

- **Construction of an Ablution Block and Water Scheme at Kabila Rural Health Post**

On 8th December 2023, the Local Authority engaged Pahufex Enterprises for the construction of an ablution block and water scheme at Kabila Rural Health Post at a contract sum of K456,013 with a completion period of twelve (12) weeks commencing on 11th December 2023 and ending on 12th March 2024.

The scope of works included: an ablution block, water scheme and solar system.

On 19th January 2024, the contractor was paid an amount of K114,003 as advance payment.

A review of the progress report dated 21st June 2024, revealed that the ablution block was not completed, the water reticulation system had not been done eleven (11) months after the expected completion date and the contractor was not on site.



38 Lunte Town Council

38.1 Lunte Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of a 1x2 Classroom Block at Kawilo Primary School

On 23rd August 2024, the Local Authority engaged Fejedy Con & Supplying Ltd for the construction of a 1x2 classroom block at Kawilo Primary School at a cost of K748,803 with a completion period of sixteen (16) weeks commencing on 23rd August 2024 and ending on 23rd December 2024.

As at 30th September 2025, amounts totalling K532,400 had been paid leaving a balance of K216,403.

A physical inspection carried out on 9th October 2025, nine (9) months after the expected completion date revealed that the structure was at roof level and the contractor was not on site.

The following works were outstanding: installation of windows, doors and external works such as plastering and painting. See pictures below.



Incomplete 1x2 classroom block



39 Lupososhi Town Council

39.1 Lupososhi Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of Two Staff Houses at Chanika Primary School**

On 16th September 2024, the Local Authority signed a contract with Premier Link Solution for the completion of two (2) staff houses at Chanika Primary School at a contract sum of K847,001 for a period of eight (8) months, commencing on 16th September 2024 and ending on 30th May 2025.

The scope of works included the construction of two (2) staff houses.

As at 30th September 2025, an amount of K459,715 had been paid to the contractor leaving a balance of K387,286.

A physical inspection carried out in August 2025 revealed that the project had not been completed, two (2) months after the expected completion date and the contractor was not on site.

The outstanding works included carpentry and joinery, painting and decorations, electrical installation, plumbing installation, external works, finishes, ceiling board, flooring and glazing. See pictures below.



Incomplete staff house

- **Construction of Health Post, Staff House, and Water Reticulation System at Chimbwi.**

On 6th July 2024, the Local Authority signed a contract with MCB Hope Zambia for the construction of a staff house, water reticulation system and health post at



Chimbwi at a contract sum of K1,830,138 for a period of six (6) months commencing on 6th July 2024 and ending on 6th January 2025.

As at 30th September 2025, amounts totalling K978,463 had been paid leaving a balance of K842,675.

A physical inspection carried out in August 2025 revealed that the project had not been completed six (6) months after the expected completion date and the contractor was not on site.

The outstanding works included

- Health Post: masonry works, metal work, carpentry and joinery, painting and decorations, electrical, plumbing installation, external works and flooring.
- Staff House: masonry works, metal work, carpentry and joinery, painting and decorations, electrical, plumbing installation, water reticulation, flooring and external works.
- Water Reticulation: supply and installation of submersible pump, solar panels and accessories, borehole accessories, installation of PVC tank and tank stand.

See pictures below.



Incomplete health post



Incomplete staff house



Unmounted water tank

- **Construction of 1x3 Classroom Block, Staff House and Two VIP Toilets at Mato Primary School**

On 24th January 2023, the Local Authority signed a contract with Premier Link Solution for the construction of a 1x3 classroom block, staff house and two (2) VIP toilets at Mato Primary School at a contract sum of K1,853,006 for a period of twelve (12) months commencing on 24th January 2024 and ending on 6th January 2025.

As at 30th September 2025, amounts totalling K998,827 had been paid leaving a balance of K854,179.



A physical inspection carried out in August 2025 revealed that the project had not been completed six (6) months after the expected completion date and the contractor was not on site.

The outstanding works included

- 1x3 classroom block: carpentry and joinery, flooring, spoon drain, glazing, painting and decorations and external works.
- Staff house: metal work, carpentry and joinery, flooring, spoon drain, glazing, painting and decorations, electrical installation and plumbing installation.
- Two VIP toilets: superstructure, concrete works, masonry works, roofing, carpentry and joinery, painting and decorations. See pictures below.



Incomplete 1x3 classroom block



Incomplete staff house



Pit dug for two (2) VIP toilets

- **Poor Workmanship on Projects**

- **Installation of Water Reticulation System at Nshindaila Health Post and Primary School**

On 23rd July 2024, the Local Authority signed a contract with Libertech Enterprises for the construction of a water reticulation system at Nshindaila Health Post and Primary School at a contract sum of K450,000 for a period of three (3) months commencing on 23rd July 2024 and ending on 21st October 2024.

The scope of works included supply and installation of submersible pump, solar panels and accessories, borehole accessories, PVC tank and tank stand.

As at 30th September 2025, amounts totalling K402,368 had been paid leaving a balance of K47,632.



A physical inspection carried out in August 2025 revealed that the tank stand had collapsed and the tank was damaged. See pictures below.



Broken water tank and damaged solar panels Collapsed water reticulation system

b. Irregular Override of e-GP Evaluation Results

Regulation 172(3) states that a procuring entity may use the e-GP system to automatically generate evaluation results based on predefined criteria specified in the solicitation document. In addition, Regulation 172(4) allows for any part of the evaluation to be conducted offline only if clearly indicated in the solicitation document, and the results must then be entered into the e-GP system.

Contrary to the Regulations, the Local Authority awarded contracts in amounts totalling K12,264,466 to eight (8) bidders who were not ranked as best evaluated by the e-GP system instead of K11,379,616 had the evaluation and award been done through the e-GP system resulting in a variance of K884,851. The Local Authority relied on a separate manual evaluation report and disqualified system generated best evaluated bidders without indicating such a process in the solicitation document. Further, the results were not entered into the system.

40 Luwingu Town Council

40.1 Luwingu Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Luena Health Post

On 12th August 2024, the Local Authority engaged Krel Mining and Construction Limited for the construction of Luena Health Post at a contract sum of K1,648,031 with a contract period of seven (7) months commencing on 12th August 2024 and ending on 2nd February 2025.



As at 30th September 2025, amounts totalling K1,106,432 had been paid to the contractor leaving a balance of K541,598.

A physical verification carried out in August 2025, six (6) months after the expected completion date revealed that the structure had not been completed and the contractor was not on site.

The outstanding works included completion of roofing, carpentry, joinery and ironmongery, metal work, structural steel works, plumbing installations, electrical installations, installation of grill door and glazing. See pictures below.



Incomplete health post

ii. Construction of a 1x3 Classroom Block at Chiwelwa

On 11th August 2024, the Local Authority engaged Techcon Investment Limited to construct a 1x3 classroom block at Chiwelwa at a contract sum of K1,171,774 with a contract period of three (3) months commencing on 11th August 2024 and ending on 13th November 2024.

As at 30th September 2025, amounts totalling K509,979 had been paid leaving a balance of K541,598.

A physical verification carried out in August 2025, nine (9) months after the expected completion date revealed that the structure had not been completed and the contractor was not on site.

The outstanding works included completion of roofing, carpentry, joinery and ironmongery, metal work, structural steel work, plumbing installation, electrical installation, flooring and wall finishing, glazing, painting and decorating. See picture below.



Incomplete 1x3 classroom block

41 Mporokoso Town Council

41.1 Mporokoso Constituency

a. Implementation of Community Projects - Poor Workmanship

i. Construction of a 1x3 Classroom Block, Semi Detached Staff House, Ablution Block, Borehole and Tank Stand at Levi Primary School

On 5th November 2024, the Local Authority engaged Dynamic Planners and Construction Limited for the construction of 1x3 classroom block, semi detached staff house, ablution block, borehole and tank stand at Levi Primary School in Lumangwe Ward at a contract sum of K2,678,037 with a completion period of five (5) months commencing on 5th November 2024 and ending on 5th April 2025.

As at 30th September 2025, amounts totalling K2,477,145 had been paid to the contractor leaving a balance of K200,893.

A physical verification carried out in August 2025 revealed the following:

- **1x3 classroom block** - the contractor had not fitted curtain rails and door stoppers in all the classrooms, two (2) window handles in one of the classrooms and notice boards in the head teacher's office and painting of two (2) classrooms and outside the classroom block. It was also observed that floor cracks had developed in two (2) classrooms.
- **Semi-detached house** - cracks had developed in the kitchen, sitting room and spoon drain.
- **Ablution block** - cracks had developed on the walls and floor. See picture below.



Cracked floor

- **Water reticulation system** - the contractor had installed a 10,000 litres tank instead of 20,000 litres provided for in the contract and the water system was connected to the old borehole instead of the newly drilled borehole. See pictures below.



10,000 litres tank installed instead of 20,000 litres tank

42 Mungwi Town Council

42.1 Malole Constituency

a. Implementation of Community Projects

i. Stalled Project - Construction of a Health Center at Makasa

On 11th January 2024, the Local Authority engaged KFMM General Dealers Limited for the construction of a health center at Makasa at a contract sum of K990,000 with a completion period of fourteen (14) weeks commencing on 11th January 2024 and ending on 30th April 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K252,372 leaving a balance of K737,628.

A physical inspection carried out in May 2025 revealed that works had not been completed thirteen (13) months after the expected completion date and the contractor was not on site. See picture below.



Stalled health centre

ii. Supply and Delivery of Banker Beds at Kanyanta Girls Secondary School - Failure to Recover Advance Payment

On 22nd December 2023, the Local Authority engaged Wankunda Construction Limited for the supply and delivery of fifty (50) banker beds to Kanyanta Girls Secondary School at a contract sum of K172,500 with a delivery period of forty (40) days commencing on 22nd December 2023 and ending on 31st January 2024.

On 12th August 2024, the contract was extended to 22nd September 2024, the contract sum was revised to K211,120 and the number of banker beds were reduced to thirty-five (35) due to changes in the specifications according to the request of the end user.

In this regard, on 4th February 2024 an advance payment of K43,125 was paid to the contractor based on an advance payment guarantee which expired on 10th March 2024.

On 30th November 2024, the Local Authority terminated the contract due to failure to deliver. At the time the Local Authority terminated the contract, the advance payment guarantee had already expired on 10th March 2024 and therefore could not recover the advance payment of K43,125.

b. Implementation of Secondary Schools and Skills Development Bursaries

i. Payment for Students not on the Approved List

During the period under review, the Local Authority made payments of bursaries in amounts totalling K369,034 to Lukashya Trades Training institute for fifty-five (55) students.

However, a review of the approved skills development bursaries list and payment vouchers revealed that seven (7) students for whom amounts totalling K48,918 were paid, were not on the 2024 approved list.



43 Nsama Town Council

43.1 Chimbamilonga Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of an Ablution Block and Water Reticulation at Nsama Rural Health Centre**

On 19th July 2024, the Local Authority signed a contract with Kacha Tradings for the construction of a water borne ablution block and staff toilets at Nsama Rural Health Centre at a contract sum of K954,122 for a period of ninety (90) days commencing on 19th July 2024 and ending on 30th October 2024.

As at 30th September 2025, amounts totalling K368,653 had been paid to the contractor leaving a balance of K585,469.

A physical inspection carried out in October 2025 revealed that the structure had not been completed twenty two (22) months after the expected completion date and the contractor was not on site. The outstanding work included flooring, plumbing, painting of walls, glazing and water reticulation (borehole drilling and equipping). See picture below.



Incomplete ablution block

- **Rehabilitation of Roma-Kabombo Road**

On 11th November 2023, the Local Authority engaged ZNS for the rehabilitation of 43.5 km Roma-Kabombo Road at a contract sum of K10,451,531, for a period of twelve (12) months commencing on 14th November 2023 and ending on 14th November 2024.

The scope of works for the 43.5 km road included clearing and grubbing, mass earth works, gravel pavement layer works and drainages.



As at 30th September 2025, amounts totalling K7,066,111 had been paid leaving a balance of K3,385,420.

A physical inspection of the road conducted in August 2025 revealed that the following works were outstanding on the last 5.5km stretch of the road: clearing and grubbing, mass earth works, gravel pavement layer works and drainages.

- **Overpayment to Suppliers**

Regulation 217 (3) of the Public Procurement Regulation of 2022 provides that a procurement unit shall obtain the prior authorization of the approvals authority for any contract amendment.

Contrary to the Regulation, the Local Authority paid amounts totalling K121,780 above the contract amounts for three (3) contracts without obtaining authority for contract amendment. In addition, one (1) supplier was paid amounts above the contract sum despite not supplying any desks. See table 1 below.

Table 1: Overpayment to Suppliers

Supplier	Contract Sum K	Amount Paid K	Overpayment K	Desks Expected to Supply	Desks Delivered According to Delivery Notes	Undelivered
Jolusi Company Limited	223,500	290,100	66,600	150	0	150
Desamu General Dealing	217,500	247,180	29,680	166	66	100
Cremwi Traders and Contractors	400,000	425,500	25,500	250	250	0
Total	841,000	962,780	121,780	566	316	250

NORTHWESTERN PROVINCE

44 Chavuma Town Council

44.1 Chavuma Constituency

a. Implementation of Community Projects

i. Construction of 1x4 Classroom Block at Chavuma Nursing School

On 29th January 2024, the Local Authority engaged Try-Worth Investment Limited for the construction of a 1x4 classroom block at Chavuma Nursing School at a



contract sum of K1,197,554 with a contract period of five (5) months commencing on 29th January 2024 and ending on 29th July 2024. On 22nd July 2024 the completion date was revised to 29th September 2024.

As at 30th September 2024, amounts totalling K692,155 had been paid leaving a balance of K505,399.

On 25th May 2025, the Local Authority terminated the contract due to failure by the contractor to request for extension after the expiry date of the contract, failure to provide performance security and abandoning of the works. At the time the Local Authority terminated the contract, the advance payment guarantee had already expired on 29th September 2024 and therefore could not recover the advance payment of K299,389. See picture below.



Incomplete 1x4 classroom block

ii. Delayed Completion

• Construction of a Maternity Wing in Chinwandumba

On 2nd February 2024, the Local Authority engaged Alliance Rehoboth Legacy Engineering Limited for the construction of a maternity wing in Chinwandumba at a contract sum of K1,139,000 with a contract period of five (5) months commencing on 2nd February 2024 and ending on 2nd July 2024. On 30th July 2025 the completion date was revised to 30th October 2025.

As at 30th September 2025, amounts totalling K487,048 had been paid to the contractor leaving a balance of K651,952.

A physical inspection carried out in September 2025 revealed that the project had not been completed and the contractor was not on site. See picture below.



Incomplete maternity wing

- **Construction of 1x3 Classroom Block at Chisengo School**

On 15th July 2024, the Local Authority engaged Fresh Wave Technologies Limited for the construction of a 1x3 classroom block at Chisengo school at a contract sum of K998,825 with a contract period of five (5) months commencing on 15th July 2024 and ending on 15th December 2024. On 6th June 2025 the completion date was revised to 30th September 2025.

As at 30th September 2025, amounts totalling K692,155 had been paid to the contractor leaving a balance of K306,670.

A physical inspection carried out in September 2025 revealed that the project had not been completed one (1) month after extended completion date and the contractor was not on site. See picture below.



Incomplete 1x3 classroom block

45 Ikelenge Town Council

45.1 Ikelengi Constituency

a. Delayed Completion of Projects

i. Gravelling of Kamukanda 6 km Road

On 2nd February 2024, the Local Authority allocated an amount of K450,000 for gravelling of 6 km of Kamutanda Road. In this regard, the Local Authority



commenced the project using force account from 26th May 2024 to 31st December 2024.

The scope of works included grading, gravelling and compacting of six (6) kilometers stretch.

As at 30th September 2025, amounts totalling K404,212 had been spent on procurement of fuel leaving a balance of K45,788.

A physical inspection of the project carried out in September 2025 revealed that the project had not been completed, nine (9) months after the expected completion date.

The following were observed:

- 300 m of the road was not graded,
- 2.2 km of the road was not gravelled,
- 300 m was at the formation level which involved shaping stage
- 300 m had not been worked on. See pictures below.



2.2 km stretch not graveled



2 km stretch fully graveled

b. Management of Secondary School Boarding and Skills Development - Questionable Eligibility of Sponsored Pupils

Appendix H (3) (v) and (vi) of the Constituency Development Fund Guidelines of 2022 stipulate that a learner must meet the following stipulated criteria: v. double orphaned where the guardian has no reliable source of income; vi. single orphaned where the surviving parent has no reliable source of income; to qualify for bursary.

Contrary to the Guidelines, Ikelenge Constituency Development Fund Committee approved, sponsored and paid amounts totalling K42,000 for fourteen (14) pupils whose parents and guardians were civil servants and had a reliable source of income.



46 Kabompo Town Council

46.1 Kabompo Constituency

a. Implementation of Community Projects

i. Delayed Completion of Project - Rehabilitation of Mumbeji Clinic

On 11th November 2024, the Local Authority engaged Melbardav Enterprises Limited for the rehabilitation of Mumbeji Clinic at a contract sum of K591,360 with a contract period of twelve (12) weeks commencing on 11th November 2024 and ending on 11th February 2025.

As at 30th September 2025, amounts totalling K88,704 had been paid to the contractor leaving a balance of K502,656.

A physical inspection carried out in September 2025 revealed that the project had not been completed sixteen (16) weeks after the expected completion date and the contractor was not on site. See pictures below.



Incomplete clinic

b. Youth, Women and Community Empowerment Grant

i. Late Submission of Youth and Women Empowerment Grants Application for Approval

CDF Guidelines Part 5.4 states that, “the CDFC shall submit to the Minister proposed applications and the estimated costs of Youth and Women Empowerment Grants before the end of the month of March in each year in the prescribed manner and form.”



Contrary to the Guidelines, the proposed applications and estimated costs were only submitted on 11th August 2024 and conveyance of approval was done on 4th September 2024. This affected the implementation of the 2024 projects.

47 Kasempa Town Council

47.1 Kasempa Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of a Maternity Annex at Mufwashi Health Post

On 15th May 2024, the Local Authority engaged Glo-lita General Dealers and Suppliers Limited for the construction of a maternity annex at Mafwasha Health Post in Nyoka Ward at a contract sum of K571,012 with a contract period of twenty (20) weeks commencing on 15th May 2024 and ending on 15th October 2024.

As at 30th September 2025, amounts totalling K322,357 had been paid to the contractor leaving a balance of K248,655.

A physical inspection and a review of progress reports carried out in September 2025, revealed that the project had not been completed thirty-four (34) weeks from the expected completion date and the contractor was not on site.

The outstanding works included electrical installation, lighting and heating installations, plumbing and finishes. See pictures below.



Incomplete maternity annex

ii. Construction of 1x3 Classroom Block at Lwaamisamba Community School

On 15th May 2024, the Local Authority engaged Shiba Hardware and General Dealers for the construction of a 1x3 classroom block at Lwaamisamba Community school in



Kelongwa Ward at a contract sum of K886,592 with a contract period of twenty (20) weeks commencing on 15th May 2024 and ending on 15th October 2024.

As at 30th September 2025, amounts totalling K611,790 had been paid to the contractor leaving a balance of K274,802.

A physical inspection and a review of the progress report carried out in September 2025, revealed that the project had not been completed fifty (50) weeks from the expected completion date and the contractor was not on site.

The outstanding works included painting and decorations, windows and glazing, construction of three (3) double VIP toilets, external works and finishes. See pictures below.



Incomplete 1x3 classroom block

iii. Construction of 1x3 Classroom Block at Mukunashi Primary School

On 15th May 2024, the Local Authority engaged Ekachi Enterprises for the construction of a 1x3 Classroom block at Mukunashi Primary School in Mukunashi Ward at a contract sum of K873,326 with a contract period of twenty (20) weeks commencing on 19th June 2024 and ending on 19th October 2024 with and extension of nineteen (19) weeks to 10th March 2025.

As at 30th September 2025, amounts totalling K646,930 had been paid to the contractor leaving a balance of K226,396.

A physical inspection and review of the progress report carried out in September 2025, revealed that the project had not been completed twenty-eight (28) weeks after the expected completion date.

The outstanding works included external painting, carpentry, joinery and ironmongery painting and decorations, glazing, construction of three (3) double VIP toilets, external works and finishes.



48 Manyinga Town Council

48.1 Manyinga Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of a School Hall at Thomson Akatoka Boarding Secondary School

On 12th December 2024, the Local Authority engaged Amorgans Suppliers and Contractors for the construction of a school hall at Thomson Akatoka Boarding Secondary School at a contract sum of K1,384,781 with a contract period of four (4) months commencing on 12th December 2024 and ending on 12th April 2025.

As at 30th September 2025, amounts totalling K1,003,680 had been paid to the contractor leaving a balance of K381,101.

A physical inspection carried out in September 2025 revealed that the works had not been completed five (5) months after the expected completion date and the contractor was not on site.

The outstanding works included plastering, painting, decorations, tiling, door frames, and glazing. See pictures below.



Incomplete school hall

ii. Construction of a 2x3 Classroom Block at Thomson Akatoka Boarding Secondary School

On 12th December 2024, the Local Authority engaged Tuvali Engineering Limited for the construction of a 2x3 classroom block at Thomson Akatoka Boarding Secondary School at a contract sum of K2,630,862 with a contract period of six (6) months commencing on 16th October 2024 and ending on 16th April 2025.



The scope of works included excavation works, concrete works, walling, roofing, carpentry, joinery and iron mongery, electrical installation, glazing, flooring, wall and ceiling finishes.

As at 30th September 2025, the contractor had been paid amounts totalling K394,629 leaving a balance of K2,236,233.

A physical inspection carried out in September 2025 revealed that the project was at foundation stage five (5) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete 1x2 classroom block

iii. Construction of Local Court in Manyinga Boma

On 23rd December 2024, the Local Authority engaged Kays Construction Enterprises Limited for the construction of a Local Court in Manyinga at a contract sum of K 1,221,969 with a contract period of four (4) months commencing on 23rd December 2024 and ending on 23rd April 2025.

As at 30th September 2025, amounts totalling K647,352 had been paid to the contractor leaving a balance of K574,617.

A physical inspection carried out in September 2025 revealed that the project had not been completed five (5) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete local court



b. Management of Secondary School Boarding and Skills Development-Ineffective Oversight

Section 8.2.1 of the Constituency Development Fund (CDF) Guideline requires that monthly monitoring reports provide information on the progress of bursaries.

During the period under review, the Local Authority paid tuition fees in amounts totalling K6,587,909 to learning institutions for 429 students and forty-four (44) pupils.

Contrary to the Guidelines, the Local Authority did not conduct any monitoring activities and consequently did not produce any monitoring reports. It was, therefore, not possible to ascertain the overall performance of the bursaries.

49 Mufumbwe Town Council

49.1 Mufumbwe Constituency

a. Implementation of Community Projects

i. Stalled Projects - Rehabilitation of a 1x3 and 1x2 Classroom Blocks and Staff Offices at Chilemba Primary School and Mufumbwe Day Secondary School

On 3rd January 2024, the Local Authority engaged Nzanji Services Limited for rehabilitation of a 1x3 and 1x2 classroom blocks and departmental offices at Chilemba Primary School and Mufumbwe Day Secondary School at a total contract sum of K613,244 with a contract period of four (4) months commencing on 10th January 2024 and ending on 10th May 2024.

As at 30th May 2025, amounts totalling K326,533 had been paid to the contractor leaving a balance of K286,712.

A physical inspection carried out in May 2025 revealed that the contractor was not on site since January 2025.

The outstanding works included;

- Chilemba Primary School - beam filling, wall finishes, painting, writing and pin boards, glazing, concrete apron, locks, window handles and peg stays.



- Mufumbwe Day Secondary School - glazing, wall finishes, painting, doors and three (3) lines of trusses out of five (5) were installed.

ii. Delayed Completion of Projects

- **Construction of a 1x3 Classroom Block at Chumu Community School**

On 27th September 2024, the Local Authority engaged Hobrus Contractors Limited for construction of a 1x3 classroom block at Chumu Community School at a contract sum of K813,977 with a contract period of four (4) months commencing on 5th October 2024 and ending on 5th February 2025.

As at 31st May 2025, amounts totalling K555,732 had been paid to the contractor leaving a balance of K258,244.

A physical inspection carried out in August 2025, revealed that the project had not been completed six (6) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete 1x3 classroom block

50 Mushindamo Town Council

50.1 Solwezi East Constituency

a. Implementation of Community Projects

i. Supply and Installation of Radio Equipment for Mushindamo Community Radio Station

On 16th November 2023, the Local Authority engaged Mango Media Solution Limited for supply and installation of radio equipment for Mushindamo Radio Station at a contract sum of K648,090 with a contract period of eight (8) weeks commencing on 16th November 2023 and ending on 16th January 2024.



Included in the contract sum was K39,900 meant for labour for installing the equipment.

The scope of works included supply and installation of the radio equipment with a warranty period of twelve (12) months from date of delivery.

As at 30th September 2025, amounts totalling K648,068 had been paid to the contractor.

A physical inspection of the radio station and stock take of the equipment carried out on 11th June 2025 revealed the following:

- **Equipment not Installed**

Although the supplier had been paid an amount of K39,900 which was labour for the installation of the equipment, the equipment had not been installed fifteen (15) months after the payment date of 28th May 2024. See pictures below.



Uninstalled equipment

Further, the warranty period of twelve (12) months expired on 13th March 2025 and there was no explanation from management as to who will bear the cost if the equipment was found faulty after installation.

- **Unaccounted for Mast**

A review of documents such as the goods received voucher and delivery note dated 13th March 2024 revealed that the thirty (30) metres mast was among the equipment indicated as delivered by the supplier and received by the Local Authority.

In response to the management letter dated 28th April 2025, management submitted that the mast had not been delivered at the time of audit due to the radio station that was not rehabilitated.



A physical inspection carried out on 11th June 2025 revealed that the mast costing K83,600 was neither on site nor installed. Further, there was no evidence that the matter was reported to the Police.

ii. Failure to Recover Advance Payment - Construction of a 1x2 Classroom Block at Kamikumo Community School

On 18th June 2024, the Local Authority engaged Mulina Investments and General Supplies Limited for the construction of a 1x2 classroom block at Kamikumo Community School at a contract sum of K764,022 with a contract period of twelve (12) weeks commencing on 24th June 2024 and ending on 24th September 2024.

As at 31st December 2024, amounts totalling K191,006 being the advance payment had been paid to the contractor leaving a balance of K573,017.

At the time the Local Authority terminated the contract, the advance payment guarantee had already expired on 24th September 2024 and therefore could not recover the advance payment of K64,596 which was equivalent to the works that the contractor had not done out of the K191,006 advance payment. As at 31st October 2025, the K64,596 had not been recovered.

51 Mwinilunga Town Council

51.1 Mwinulunga Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Chibwika Community Hall

On 27th February 2024, the Local Authority engaged Melbardav Entrepreneurs Limited for the construction of a community hall in Chibwika Ward of Mwinilunga at a contract sum of K517,034 with a contract period of three (3) months commencing on 28th March 2024 and ending on 29th June 2024. Further, on 21st August 2024, there were additional funds allocated to the project in amounts totalling K168,890 bringing the total contract sum for the project to K685,924.



As at 30th September 2025, the contractor had been paid amounts totalling K564,679 leaving a balance of K121,245.

A physical inspection carried out in September 2025 revealed that the project had not been completed fifteen (15) months after the expected completion date and the contractor was not on site.

The outstanding works included carpentry, joinery and ironmongery, metal work, flooring, wall painting and decoration and external works. See picture below.



Incomplete community hall

ii. Construction of Maternity Wing at Kapundu Health Center

On 29th July 2024, the Local Authority engaged Geftech Construction and Suppliers Limited for the completion of maternity wing at Kapundu Health Centre at a contract sum of K446,182 with a contract period of thirty (30) days commencing on 29th July 2024 and ending on 29th August 2024.

As at 30th September 2025, amounts totalling K418,442 had been paid to the contractor leaving a balance of K27,740.

A physical inspection carried out in September 2025 revealed that works had not been completed eleven (11) months after the expected completion date and the contractor was not on site. The outstanding works included fitting of tiles, ceiling board, plumbing and electrical works.

Further, the Local Authority did not avail the Bill of Quantities (BOQ) therefore, it was not possible to ascertain the value of the implemented and outstanding works. See pictures below.



Ceiling board and electricals not installed

52 Solwezi Municipal Council

52.1 Solwezi Central Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of 1x3 Classroom Block at Sandang'ombe Secondary School**

On 4th March 2024, the Local Authority awarded a contract to Nzanji Services Limited for construction of a 1x3 classroom block at Sandang'ombe Secondary School at a contract sum of K796,734 with a contract period of sixteen (16) weeks commencing on 21st February 2024 and ending on 21st June 2024.

As at 31st August 2025, amounts totalling K413,209 had been paid to the contractor leaving a balance of K383,525.

A physical inspection carried out in June 2025 revealed that the project had not been completed twelve (12) months after the expected completion date and the contractor was not on site.

The outstanding works included carpentry and joinery, electrical installations, painting, glazing and external works.

- **Construction of a 1x3 Classroom Block at Kaweya Primary School**

On 2nd February 2024, the Local Authority engaged Noble Procurement Investment Limited for the construction of a 1x3 classroom block at Kaweya Primary School at a contract sum of K748,688 with a contract period of three (3) months commencing on 6th May 2024 and ending on 6th August 2024.



As at 31st December 2024, amounts totalling K268,009 had been paid to the contractor leaving a balance of K480,679.

A physical inspection carried out in June 2025 revealed that the project had not been completed ten (10) months after the expected completion date and the contractor was not on site.

The outstanding works included plastering, window frames, carpentry and joinery, electrical installations, flooring, painting, glazing and external works.

In addition, it was observed that the incomplete 1x3 classroom block was being used by the school and there was no evidence that the contract had been extended. See pictures below.



Incomplete classroom block in use

ii. Abandoned Projects

• Construction of an Ablution Block at Sandang'ombe Secondary School

On 20th May 2024, the Local Authority engaged Riney Investment Limited for the construction of an ablution block at Sandang'ombe Secondary School at a contract sum of K700,000 with a contract period of four (4) months commencing on 3rd June 2024 and ending on 23rd September 2024.

As at February 2025, amounts totalling K172,766 had been paid to the contractor leaving a balance of K527,234.

A physical inspection carried out in February 2025 revealed the following:

- The contractor had abandoned the project since October 2024 and the works had not been completed five (5) months after the expected completion date.
- The outstanding works included brick and block work, roofing, structural steel works, carpentry, joinery and ironmongery, metal work, electrical installations,



flooring and wall finishes, glazing, painting and decoration and external works.
See picture below.



Abandoned ablution block

- **Construction of a Laboratory at Mitukutuku Secondary School**

On 6th February 2023, the Local Authority engaged Manlut Investment Limited for the construction of a Laboratory at Mitukutuku Secondary School at a total cost of K600,000 with a completion period of twelve (12) weeks commencing on 13th February 2023 and ending on 19th May 2023 with an extension of thirty-six (36) weeks ending on 16th February 2024.

As at 28th February 2025, amounts totalling K285,158 had been paid to the contractor leaving a balance of K314,842.

A physical inspection carried out on 30th September 2025 revealed the following:

- The outstanding works included roofing and steel roof structure, carpentry, joinery and ironmongery, metal work, electrical installations, floor and wall finishes, glazing and external works.
- The contractor had abandoned the project since May 2024 and the works had not been completed twelve (12) months after the expected completion date. See pictures below.



Abandoned incomplete laboratory block

- **Construction of a 1x3 Classroom Block at Kajoba Primary School**

On 29th February 2024, the Local Authority engaged Alliance Rehoboth Legacy Engineering Ltd for the construction of a 1x3 classroom block at Kajoba Primary



School at a contract sum of K747,032 with a contract period of sixteen (16) weeks commencing on 21st March 2024 and ending on 11th July 2024.

As at 28th February 2025, amounts totalling K112,055 had been paid to the contractor leaving a balance of K634,977.

A physical inspection carried out in February 2025 revealed the following:

- The contractor had abandoned the project at sub structure level and was last on site in October 2024.
- Although management had indicated that the project was terminated, no correspondence was availed for audit. See picture below.



Abandoned 1x3 classroom block

SOUTHERN PROVINCE

53 Chikankata Town Council

53.1 Chikankata Constituency

a. Implementation of Community Project - Delayed Completion of Projects

i. Construction of an Ablution Block at Nankenya Community School

On 8th November 2024, the Local Authority engaged Blue Kristal Innovations to construct an ablution block at Nankenya Community School at a contract sum of K496,230 with a contract period of fourteen (14) weeks commencing on 22nd November 2024 and ending on 28th February 2025.

As at 30th September 2025, amounts totalling K337,308 had been paid to a contractor leaving a balance of K158,922.



A physical inspection carried out in October 2025 revealed that works had not been completed eight (8) months after the expected completion date and the contractor was not on site.

The outstanding works included fitting of the ceiling, painting, plastering, glazing and water reticulation system.

ii. Construction of Semi-Detached Staff House at Chikombola Community School

On 8th November 2024, the Local Authority engaged Marsnet Contractors Limited to construct a semi-detached staff house at Chikombola Community School at a contract sum of K891,765 with a contract period of fourteen (14) weeks commencing on 22nd November 2024 and ending on 28th February 2025.

As at 30th September 2025, amounts totalling K385,265 had been paid to the contractor leaving a balance of K506,500.

A physical inspection carried out in October 2025 revealed that works had not been completed eight (8) months after the expected completion date.

The outstanding works included flooring, wall and ceiling finishes, carpentry, joinery and ironmongery, electrical installation, painting and decoration.

b. Implementation of Community Project

i. Construction of a Mortuary, Mini Theatre and Radiology at Nansenga Clinic

On 18th November 2024, the Local Authority engaged Figgi General Dealers and Transport Limited to construct a mortuary, mini theatre and radiology at a contract sum of K2,371,425 with a contract period of six (6) months commencing on 4th December 2024 and ending on 4th June 2025.

The scope of works included substructure, concrete works, brick and block work, roofing, carpentry, joinery and ironmongery, plumbing, glazing, electrical installations, supply and installation of mortuary equipment.

As at 30th September 2025, amounts totalling K1,458,081 had been paid to the contractor leaving a balance of K913,344.



A physical inspection carried out in October 2025 revealed that works had not been completed four (4) months after the expected completion date.

The outstanding works included supply and installation of mortuary equipment.

54 Chirundu Town Council

54.1 Chirundu Constituency Development Fund

a. Implementation of Community Projects

i. Construction of 1x3 Classroom Block and Ablution Block at Chipeco Community School

On 26th June 2024, the Local Authority engaged Money Hardware (Z) Limited for the construction of a 1x3 classroom block and ablution block at Chipeco Community School in Chirundu West Ward at a contract sum of K1,234,915 with a revised contract period of forty-six (46) weeks commencing on 1st July 2024 and ending 26th May 2025.

The scope of works included construction of a classroom and ablution block and installation of a solar system.

As at 30th September 2025, amounts totalling K864,441 had been paid to the contractor leaving a balance of K370,474.

A physical inspection carried out in August 2025 revealed that the project had been completed and solar system installed. However, it was observed that the solar system installed for powering the school was not operational as it was faulty.

b. Management of Soft Loans

i. Disbursement of Loan to Beneficiary in Formal Employment

According to part two of the CDF guidelines of 2022, section 5.2.7 coverage, capital thresholds and exemptions (a) coverage empowerment funds shall not be accessed by anyone in formal employment and anyone living outside the constituency in which the application is being made.



Contrary to the Guidelines, a physical inspection carried out in August 2025 revealed that an amount of K100,000 of empowerment loan was disbursed to one (1) beneficiary who was in formal employment.

54.2 Mbabala Constituency

a. Management of Community Project - Delayed Implementation of Approved Projects

Section 15 (5) of the Constituency Development Act No.11 of 2018 provides that a project that is approved by the Minister shall be funded and the implementation of the approved project shall be completed within the agreed contractual period.

Contrary to the Guidelines, rural electrification projects and procurement of medical equipment with an allocation of K2,500,000 had not been implemented by the Local Authority as at 31st December 2024. See table 1 below.

Table 1: Delayed Implementation of Approved Projects

Name and Type of the Project	Ward	Year of Project	Date Approved	Amount K
Rural Electrification	All wards	2024	26.02.2024	1,000,000
Procurement of Medical Equipment - Nalituba RHP	Ngonga	2024	26.02.2024	1,500,000
Total				2,500,000

55 Gwembe Town Council

55.1 Gwembe Constituency

a. Implementation of Community Projects

i. Delayed Implementation of Projects - Construction of Ablution Blocks at Mapenzi and Mbeza Community Schools

On 16th September 2024, the Local Authority engaged Chisumba PVC General Dealers Limited for the construction of ablution blocks at Mapenzi and Mbeza Community Schools at a contract sum of K817,950 with a contract period of twelve (12) weeks from 16th September 2024 to 16th December 2024.



As at 30th September 2025, amounts totalling K440,028 had been paid to the contractor leaving a balance of K377,922.

A physical inspection carried out in September 2025 revealed that works had not been completed thirty eight (38) weeks after the expected completion date and the contractor was not site.

The outstanding works included fitting of glass panes, ceiling board, air vents, painting, plumbing, spoon drain, construction of a septic tank, soakaway and electrical installations.

56 Itezhi Tezhi Town Council

56.1 Itezhi Tezhi Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of a 1x3 Classroom Block, Ablution Block, Septic Tank, 1x2 Semi-Detached Staff House and Drilling a Solar Powered Borehole - Kauka Primary School**

On 17th February 2023, the Local Authority awarded a contract to Joint Venture entity of four (4) companies namely Chief Cornerstone Construction, Proshen Construction, Godlungu Enterprise and Sweet Plantation Enterprises in Shambala Ward. the scope of the contract included the construction of a 1x3 classroom block, ablution block, septic tank, 1x2 semi-detached staff house and drilling of a solar powered borehole with a 10,000 litres water tank at a contract sum of K1,483,132 for a period of five (5) months commencing on 17th March 2023 and ending on 17th August 2023. On 24th February 2025, the contract was terminated due to failure to complete the project on time.

However, a review of accounting records revealed that at the closure of the contract account on 23rd October 2024, the cost of works that the contractor had done was



K987,640 but was paid amounts totalling K1,367,925 resulting in overpayments in amounts totalling K380,662.

- **Drilling of Seven (7) Boreholes Installed with Animal Drinking Trough**

On 14th January 2024, the Local Authority engaged Mar-Mos Engineering Limited for the drilling of seven (7) boreholes installed with animal drinking trough at a contract sum of K617,055 with a contract period of three (3) months commencing on 14th January 2024 and ending on 24th April 2024.

The scope of works included drilling of seven (7) boreholes and construction of animal troughs.

As at 30th September 2025, the contractor had been paid amounts totalling K226,315 leaving a balance of K390,740.

A physical inspection of the project and a review of project records carried out in September 2025 revealed that the contractor had not completed the works, seventeen (17) months after the expected contract period and the contractor was not on site.

Outstanding works included drilling of four (4) boreholes and installing them with animal drinking troughs valued at K352,604.

b. Secondary Boarding and Skills Development Bursaries

i. Payment of Sponsorships for Learners whose Guardians were in Formal Employment

Section 5.3.4.1 (j) of Constituency Development Fund (CDF) guideline states that “Learners whose parents or guardians have no reliable source of income are eligible for secondary boarding school bursary.”

Contrary to the Guidelines, the Local Authority paid amounts totalling K6,000 as boarding fees for two (2) learners at Itezhi Tezhi Boarding Secondary School whose parents or guardians were in formal employment.

Further, the Local Authority paid amounts totalling K47,210 for two (2) students at Lusaka Business and Technical College whose guardians were working for the Ministry of Health in Itezhi Tezhi district.



57 Kalomo Town Council

57.1 Kalomo Central Constituency

a. Implementation of Community Projects

i. Stalled Projects

Section 17 (2) of the Constituency Development Fund Act No.11 of 2018 provides that an incomplete project from a previous financial year shall remain on the project list, for purposes of the total number of projects. Contrary to the Act, the Council did not include eight (8) incomplete projects at an estimated cost of K1,300,000 from the 2023 project lists. It was further observed that the projects had remained incomplete as at 30th September 2025. See table 1 below.



Table 1: Stalled Works Not on Approved List of 2024 CDF Projects


Project	Contractor	Contract Period	Contract Date	Contract Sum K	Amounts Spent K	Scope of Works	Outstanding Works
Completion of Mwaata Girls Dormitories	Drought Banda	4 weeks	24 th December 2023	K120,000	K104,100 (Labour - K10,000 and Materials - K94,100)	Plastering, roofing, ironmongery, glazing, plumbing, painting, floor screed works.	Plastering, roofing, metal works, glazing, plumbing, painting and floor screed. Materials on site - 146 iron sheets, 19 veranda poles, 2200 roof screws and 1,700 blocks.
Construction of Kalomo Prison Cells	Benjamin Mutale	Two (2) months	27 th December 2023	K200,000	K178,765 for labour and 160,000 for materials)	Setting, excavation and substructure	Plastering, floor screed, electrical and metal works, roofing, carpentry, glazing and painting. 
Construction of Staff House at Kasumo Primary School	Reyford Siamatanga	Eight (8) weeks	31 st December 2023	K300,000	K264,105 (Labour and K12,999 Materials K251,106)	Installing of doors and frames, window frames and plastering, carpentry works, grazing, metal works among others	Ironmongery, glazing, plumbing, painting and floor screed
Construction of 1x4 CRB at Mutala B	Isaac Masala	Three (3) months	29 th May 2022	K70,000	K66,690 (Labour - K7,000 and Materials - K59,690)	Frames, window frames and plastering, carpentry works, grazing, metal works, spoon drain, air vents, metal works among others	Glazing, doors, plastering, spoon drain, air vents, ironmongery, plumbing, and painting.



Table 1: Stalled Works Not on Approved List of 2024 CDF Projects

Project	Contractor	Contract Period	Contract Date	Contract Sum K	Amounts Spent K	Scope of Works	Outstanding Works
Completion of 1x3 CRB at Lusumpuko Primary School	Stanely Chibombo	The project started in 2021	The project started in 2021	K200,000	K168,639 (K18,000 and 150,639 Materials)	Plastering both external and internal works, roofing, metal works/grazing works, plumbing painting/floor screed works	Ironmongery, plumbing, painting/ electrical, woodworks.
Construction of 1x3 CRB at Mutala A	Dickson Daka	Three (3) weeks	23 rd December 2022	K60,000	K59,860 (K18,750 and K41,110 Materials)	Drainage, metal works, plastering and flooring	Roof blown off.
Completion of 1x3 CRB at Munakanyemba Primary School	Reyford Siamatanga	Eight (8) weeks	31 st August 2023	K300,000	K264,105 (K13,000 for Labour and K287,000 for Materials)	Plumbing, metal works, plastering interior and exterior	Floor screed, spoon drain, ironmongery (windows frames/grass pains/ door/ grilled) doors, plumbing/ electrical and painting.
Construction of Mothers Shelter -Nantale	Brilliant	Three (3) week	17 th April 2023	K50,000	K44,451 (K6,000 for labour and K38,451 for Materials)	Roofing, plumbing, metal works, plastering	Plastering, floor screed, spoon drain, ironmongery, glazing and plumbing works.

58 Dundumwezi Constituency

a. Implementation of Community Projects

i. Completion of 1x3 Classroom Block at Habulile Primary School

On 11th December 2023, the Local Authority engaged Redbot Investment Limited for the completion of a 1x3 classroom block at Habulile Primary School at a contract sum of K646,321 for a contract period of two (2) months commencing on 4th January 2024 and ending on 4th March 2024. The contract period was extended by seven (7) months to 10th September 2024.

The scope of works included; blockwork, concrete works, metal works, carpentry, plastering, flooring, roofing, painting and general finishes.

As at 30th April 2025, amounts totalling K534,140 had been paid to the contractor leaving a balance of K112,182.

A physical inspection carried out in May 2025 revealed that the project was abandoned with the following works outstanding: plastering, painting, glazing, electrical installation and other general finishes. As of September 2025, another contractor had not been engaged. See pictures below.



Incomplete 1x3 classroom block

ii. Construction of Maternity Annex at Bbillili Health Post

On 30th October 2024, the Local Authority engaged Munafines General Dealers for the construction of a maternity annex at Bbillili Health Post at a contract sum of K407,882 for a contract period of eight (8) weeks commencing on 13th September 2024 and ending on 13th December 2024.

As of 31st January 2025, the contractor had been paid amounts totalling K364,988 leaving a balance of K42,894.

A physical inspection carried out in May 2025 revealed that the project was abandoned with plumbing works, painting internally, tilling, metal works (windows and doors) and general finishes outstanding. See pictures below.



Incomplete maternity annex

iii. Construction of Nabulangu Mothers Shelter on a Site without a Health Facility

On 24th September 2024, the Local Authority engaged Chimunya Muleya for the completion of Nabulangu Mothers' Shelter on a labour-based contract at a contract sum of K20,000 for a contract period of eight (8) weeks commencing on 24th September 2024 and ending on 4th November 2024. The amount approved for the project was K250,000 (labour – K20,000 and materials-K230,000).

The scope of works included metal fabrication, roofing, concrete works, substructure, plastering, painting and fitting of ceiling.

As at 31st May 2025, amounts totalling K88,575 had been spent on labour (K20,000) and materials (K68,575) leaving a balance of K161,425.

A physical inspection carried out in May 2025 revealed that the works had not been completed. The outstanding works included power and water connections.

The following were also observed

- The shelter was constructed at a place where there was no health facility, rendering its construction questionable. Consequently, although most of the works had been completed, it remained unutilised six (6) months after the completion of those works.
- The building had developed cracks on the floor inside the rooms, the spoon drains and the main entry door was improperly fitted in that it had a gap. See pictures below.



Cracked floor



Completed mothers' shelter



iv. Climate Resilient Projects from the 2024 Empowerment Grants and Loans to Respond to the Drought

- Drilling of twenty (20) Boreholes at Mikata, Omba and Bbilili Wards**

On 12th November 2024, the Local Authority engaged Srujala Tech Limited for drilling of twenty (20) boreholes and installation of India Mark II hand pumps at a contract sum of K900,000 for a contract period of eight (8) weeks commencing on 12th December, 2024 and ending on 12th February 2025.

The scope of works included; borehole sitting, drilling and equipping ten (10) boreholes with hand pumps.

As at 31st May 2025, the contractor had been paid amounts totalling K567,000 leaving a balance of K333,000.

A physical inspection carried out in May 2025 revealed that the project had not been completed three (3) months after the expected completion date with two (2) boreholes valued at K180,000 out of ten (10) not drilled and equipped. The contractor was not on site.

- Drilling of Ten (10) Boreholes and Equipping with Indian Mark II Hand Pumps at Chamuka, Kasukwe and Chinkanta**

On 14th November 2024, the Local Authority engaged Litch Boreholes and Construction Limited for drilling and equipping of ten (10) boreholes with Indian Mark II hand pumps at Chamuka, Kasukwe, and Chinkanta at a contract sum of K853,335 with a contract period of eight (8) weeks commencing on 14th November 2024 and ending on 14th January 2025.

The scope of works included; drilling and equipping of ten (10) boreholes with Indian mark II hand pumps.

As at 31st May 2025, the contractor had been paid amounts totalling K682,668 leaving a balance of K170,665.

A physical inspection carried out in May 2025 revealed that the project had not been completed four (4) months after the expected completion date with one (1) borehole valued at K85,334 not drilled and equipped. The contractor was not on site.



59 Kazungula Town Council

59.1 Katombora Constituency

a. Implementation of Community Projects - Delayed Completion

i. Construction of Staff Houses at Moomba Secondary School

On 4th December 2023, Kazungula Town Council engaged Massive Dynamic Limited for construction of four (4) staff houses at Moomba Secondary School at a contract sum of K1,891,929 for a period of twenty-eight (28) weeks commencing on 4th December 2023 and ending on 18th May 2024.

As at 10th July 2025, amounts totalling K737,921 had been paid to the contractor leaving a balance of K1,154,008.

A physical inspection carried out on 10th July 2025 revealed that the project had not been completed thirteen (13) months after the expected completion date and the contractor was not on site. See pictures below.



Incomplete staff houses

60 Livingstone City Council

60.1 Livingstone Constituency

a. Delayed Implementation of the Project

i. Grading of Road

On 27th March 2024, the Local Authority allocated an amount of K3,572,244 for rehabilitation of 24.6 kilometres of township roads in nine (9) wards. The works were to be done using force account.

The scope of works included grading, gravelling and compacting.

As at 17th April 2025, amounts totalling K2,495,895 had been spent on procurement of fuel and lubricants leaving a balance of K1,076,350.



A physical inspection of the project carried out in July 2025 revealed that the works had not been completed. The outstanding works included gravelling of 7.1 km of the graded roads and compacting of 9.5 km of the roads. See table 1 below.

Table 1: Incomplete Road Works

No.	Ward	Planned (KM)	Graded (KM)	Gravelled (KM)	Compacted (KM)
1	Dambwa Central	1	0.4	0.9	0
2	Dr. Mubitana	5.5	1.5	0	0
3	Libuyu	4	7	4	4
4	Maramba	2.8	2.8	2.8	2.8
5	Mosi-oa-tunya	3.3	3.9	1.5	0
6	Mwalibonena	1.2	1.2	1.2	1.2
7	Namatama	3.3	4.3	4.3	4.3
9	Simatobolo	3.5	4.2	3.5	3.5
	Total	24.6	25.3	18.2	15.8

b. Implementation of Youth, Women and Community Empowerment - Fraudulent Payment of Grants into Personal Bank Accounts

Section 76 of the Public Finance Management Act of 2018 states that “an office holder or any other person shall not use any public monies or public stores or other assets for any purpose not authorised by this Act or by any other law.”

Contrary to the Act, amounts totalling K316,000 meant for disbursement to eleven (11) empowerment groups were fraudulently transferred between April and November 2024 to personal bank accounts belonging to an employee of the Local Authority and two (2) other unknown persons.

As at 31st August 2025, the funds had not been recovered and no action had been taken by management.

60.2 Monze Central Constituency

a. Implementation of Community Project – Failure to Recover Overpayment

On 5th December 2024, the Local Authority engaged Lusitu Drilling and Exploration Limited to drill thirty (30) boreholes at a contract sum of K2,771,500 for a period of eight (8) weeks commencing on 12th December 2024 and ending on 6th March 2025.

The scope of works included drilling and equipping thirty (30) boreholes with Mark II hand pumps.

On 13th December 2024, the contractor was paid an advance payment of K692,875 against an advance bond which covered the period from 24th November 2024 to 24th



October 2025.

A physical verification carried out on 31st May 2025 revealed that the project had not been completed two (2) months after the expected completion date. The remaining works included drilling and equipping twenty-six (26) boreholes and equipping four (4) boreholes drilled with mark II hand pumps.

A review of accounting documents also revealed that out of the advance payment of K692,875 the contractor had done works valued at K506,250 leaving a balance of K186,625 unrecovered. On 18th April 2025, the Local Authority terminated the contract citing delayed completion of the project without recovering the advance payment in full.

61 Namwala Town Council

61.1 Namwala Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects - Rehabilitation of Township Roads

On 14th February 2024, the Local Authority allocated an amount of K2,000,000 to cater for the rehabilitation of township roads. In this regard, the Local Authority embarked on the rehabilitation of 8.5 km of township roads using force account.

The scope of works included rehabilitation of end of tarmac to Kalundu Bridge chainage of 3km, Ngoma to Munyinda Road chainage of 3 km, Riverside Road chainage of 1 km, Namwala High School Road chainage of 0.5 km, Maunga-Baambwe Road chainage of 1km all totalling 8.5 km at a total cost of K1,402,000.

As at 30th September 2024, a total of K500,000 had been spent leaving a balance of K902,000.

A physical inspection carried out in September 2025 revealed that the works had not been completed with the following works-outstanding. See table 1 and pictures below.

**Table 1: Delayed Completion of Works**

No.	Road Name	Scope	Distance	Status
1	End of Tarmac to Kalundu Bridge	Grading and Spot gravelling	3km	1km was done
2	Ngoma to Munyinda Road	Grading and Spot gravelling	3km	Gravelling compacting and spot gravelling works were still in progress for a chainage of 3km
3	River Side Road	Grading and Spot gravelling	1km	0.6km was done
4	Namwala High School	Grading and Spot gravelling	0.5km	Grading of road, compacting and spot graveling had not been done for a chainage of 0.5km
5	Maunga-Baambwe Road	Grading and Spot Improvement	1km	1km was done
	Total		8.5km	3.1km

*Incomplete Namwala High School Road**Incomplete Ngoma to Munyinda Road*

b. Management of Youth and Women Empowerment Grants - Failure to Reimburse Borrowed Funds

During the period under review, two (2) cooperatives that benefited from the grants in amounts totalling K40,000 partially implemented the approved projects and spent amounts totalling K31,423.

However, an examination of records revealed that a total of K8,577 was borrowed by the cooperative treasurers without authority.

As of September 2025, the borrowed funds had not been reimbursed resulting in delayed implementation of projects. See table 2 below.

Table 2: Failure to Reimburse Borrowed Funds

Cooperative	Type of Group	Approved Project	Approved Amount	Amount Spent on Project	Borrowed Funds
Mulonga Womens Club	Women Group	Goat Rearing	20,000	14,423	5,577
Chenjela Womens Club	Women Group	Goat Rearing	20,000	17,000	3,000
Total				31,423	8,577



c. Management of Secondary Boarding and Skills Development Bursaries

i. Wasteful Expenditure - Paid for Transferred Pupils

During the period under review, a total of eight (8) pupils who were paid for school fees in amounts totalling K9,380 from various secondary schools transferred to other schools without notifying the Local Authority.

Further, the Local Authority paid school fees in amounts totalling K3,380 to Choma Secondary School for two (2) pupils appearing on CDF sponsorship approved list but were not on the school records. Consequently, the expenditure totalling K12,760 (K9,380 for pupils on transfer and K3,380 for pupils not on school records) was wasteful as the pupils did not attend classes paid for.

62 Pemba Town Council

62.1 Pemba Constituency

a. Implementation of Community Projects

i. Delayed Implementation of Projects - Construction of Maternity Annex at Siamuleya Health Post

On 11th June 2024, the Local Authority engaged Testimony Enterprises Limited for the construction of a maternity annex at Siamuleya Health Post in Yotamu Muleya Ward at a contract sum of K849,556 for a period of twelve (12) weeks commencing on 25th June 2024 and ending on 24th September 2024.

As at 31st December 2024, amounts totalling K472,089 had been paid to the contractor leaving a balance of K377,467.

A physical inspection carried out in October 2025 revealed that the project had not been completed, fifty nine (59) weeks after the expected completion date. The outstanding works included painting and decorating, windowpanes, installation of solar system, installation of sluice sink and external works.

A review of documents and an inquiry from management revealed that the contractor abandoned the project and on 1st April 2025, the Local Authority terminated the contract.

On 6th October 2025, the Local Authority engaged Hamp General Dealers for the



completion of the maternity annex at a contract sum of K279,250 with a contract period of eight weeks (8) weeks commencing on 10th October 2025 and ending on 28th November 2025.

The scope of works included painting and decorating, windowpanes, installation of solar system, installation of sluice sink and external works.

As at 31st October 2025, the contractor was on site and works were not complete.

63 Sinazongwe Town Council

63.1 Sinazongwe Constituency

a. Implementation of Community Projects

i. Delayed Implementation of Approved Projects

- **Construction of Maternity Annex at Siampondo Health Post in Mabinga Ward**

On 6th June 2024, the Local Authority embarked on the construction of a maternity annex at Siampondo in Mabinga Ward using force account at an approved amount of K695,000 for a period of three (3) months commencing on 1st October 2024 and ending on 31st December 2024.

As at 30th September 2025, amounts totalling K378,973 had been spent on materials leaving a balance of K316,027.

A physical inspection carried out in October 2025 revealed that the project had not commenced fifteen (15) months after the expected completion date.

- **Construction of Maternity Annex at Zuuka Health Post**

On 11th June 2024, the Local Authority embarked on the construction of a maternity annex at Zuuka in Mweemba Ward using force account at an approved amount of K695,000 for a period of three (3) months commencing on 1st October 2024 and ending on 31st December 2024.

As at 30th September 2025, amounts totalling K379,251 had been spent on materials leaving a balance of K315,749.



A physical inspection carried out in October 2025 revealed that the project had not commenced fifteen (15) months after the expected completion date.

- **Rehabilitation of Malozilozi Bridge in Sinazongwe**

On 14th August 2024, the Local Authority engaged Maseko Seven Investment Limited for the rehabilitation of Malozilozi Bridge at a contract sum of K1,310,883 (K327,720 from CDF funds and K983,163 from Road Funds Grant) with a contract period of twelve (12) weeks commencing on 20th August 2024 and ending on 20th November 2024.

The scope of work included clearing and grubbing, excavation works, rock fill for the base, blinding concrete, steel fixing for the base, casting of base concrete, casting of concrete for columns and casting of concrete for decking.

As at 30th September 2025, amounts totalling K1,088,221 had been paid to the contractor leaving a balance of K222,662.

A physical inspection carried out in October 2025 revealed that the works had not been completed forty (40) weeks after the expected completion date and the contractor was not on site.

The outstanding works included installation of gabions on one side of the outlet (downstream of the bridge) and graveling. See picture below.



Incomplete bridge

- **Construction of 1x2 Classroom Block and Supply of Forty (40) Desks at Mandonda Community School**

On 23rd December 2024, the Local Authority engaged Weekens Enterprise for the construction of 1x2 classroom block and supply of forty (40) desks at Mandonda Community School in Mweenda Ward at a contract sum of K828,878 with a contract period of four (4) months commencing on 23rd December 2024 and ending on 23rd April 2025.

As at 30th September 2025, amounts totalling K435,167 had been paid leaving a balance of K393,711.



A physical inspection carried out in October 2025 revealed that the project had not been completed six (6) months after the expected completion date.

The outstanding works included painting, glazing and installation of terrazzo flooring.

Further, the desks were still being assembled at the Civic Centre and had not yet been delivered to the schools. See pictures below.



Incomplete classroom block



Undelivered desks at the Civic Centre

64 Zimba Town Council

64.1 Mapatizya Constituency

a. Implementation of Community Projects

i. Drilling of Two (2) Mechanized Boreholes in Chuundwe, Luyaba and Irrigation Facility in Mulamfu Under Climate Resilient Project

On 13th November 2024, the Local Authority engaged Violet Drilling and Water Solution for drilling of two (2) mechanized boreholes in Chuundwe and Luyaba Ward irrigation facilities in Mulamfu Ward at a contract sum of K970,200 for a period of six (6) months commencing on 21st November 2024 and ending on 14th January 2025.

The scope of works included:

- Chuundwe Primary School: siting, drilling and installation of mechanised solar water reticulation system including 10,000 litres tank.
- Mulamfu: Procurement of 20 gasoline water pumps for irrigation (accessories inclusive).
- Luyaba (Siyuni village): siting, drilling and installation of mechanised solar water reticulation system 10, 000 litres tank.

As at 25th April, 2025, amounts totalling K595,550 had been paid leaving a balance of



K374,650.

A physical inspection carried out in August 2025 revealed that the projects had not been completed, four (4) months after the expected completion date and the contractor was not on site. The outstanding works included siting, drilling and installation of mechanised solar water reticulation system and supply and installation of 10,000 litres tank at Chuundwe Primary School in Chuundwe Ward.

WESTERN PROVINCE

a. Failure to Provide Loan Application Forms for Successful Applicants

Guideline 5.2.7 (c) of the Constituency Development Fund Guidelines of 2022, states “where an applicant succeeds, they shall be required to sign a grant or loan agreement. The agreement shall be made between the Local Authority, or an identified Financial Institution and the applicant as may be applicable.”

Contrary to the Guideline, three (3) Local Authorities did not avail application forms for 129 loan beneficiaries who were paid amounts totalling K8,730,070. In addition, the local authority did not avail application forms for 129 grant beneficiaries who were paid amounts totalling K2,979,356. See table 1 below.

Table 1: Failure to Provide Loan Application Forms

No.	Name of Local Authority	Constituency	No. of Beneficiaries	Amount Paid K	No. of Beneficiaries	Amount Paid K
			Loans		Grants	
1	Kalabo Town Council	Kalabo Central	1	32,704	76	1,875,800
2	Kalabo Town Council	Liuwa	6	120,000	28	429,756
3	Luampa Town Council	Luampa	24	3,746,491	18	635,000
4	Sioma Town Council	Sioma	98	4,830,875		
5	Sikongo Town Council	Sikongo			7	38,800
	Total		129	8,730,070	129	2,979,356

b. Diversion of Empowerment Grants to Unauthorised Bank Accounts

Guideline 5.2.6 of the Constituency Development Fund Guidelines of 2022 requires that applicants for empowerment grants must have proof of a bank account or mobile wallet registered for the group.



Contrary to the Guideline, one (1) Local Authority paid grants in amounts totalling K434,028 meant for twenty seven (27) youth and women clubs to five (5) unauthorised bank accounts which were not indicated in any application forms submitted by the applicants. See table 2 below.

Table 2: Diversion of Empowerment Grants – Kalabo Town Council

Constituency	No. of Beneficiaries	Amount Diverted K	No. of Unauthorised Bank Accounts
Kalabo	15	249,000	2
Liuwa	12	185,028	3
Total	27	434,028	5

c. Businesses Operating Outside the Constituency

Guideline 5.2.5 of the Constituency Development Fund Guidelines of 2022 states, “applicants shall be eligible to access empowerment loans through approved Financial Institutions provided that the proposed project is being undertaken within the Constituency and applicants have been residents in the Constituency for over 6 months.”

Contrary to the Guidelines, six (6) beneficiaries who were paid empowerment loans in amounts totalling K590,000 to undertake various businesses were based and operating in other constituencies as shown in table 3 below.

Table 3: Businesses Operating Outside the Constituency

Local Authority	Constituency	No. of Beneficiaries	Amount Paid K	Comment
Luampa Town Council	Luampa	2	320,000	The beneficiaries were operating from Kaoma Central Constituency instead of Luampa Constituency.
Lukulu Town Council	Lukulu	2	100,000	Two (2) directors shared the loan amount with each director receiving a K50,000. Contrary to the Guidelines, one (1) of the directors invested his share of K50,000 in a business located in Kalabo Constituency, where he was residing and was already operating an existing business.
Mitete Town Council	Mitete	2	170,000	The beneficiaries who were based in Mwandi ward of Lukulu constituency in Lukulu District.
Total		6	590,000	

65 Kalabo Town Council

65.1 Kalabo Central Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects - Construction of Maternity Wing at Liumba

On 19th August 2024, the Local Authority engaged Kembi Construction Limited for the construction of a maternity wing at Liumba Rural Health Centre in Yuka Ward at a contract sum of K954,036 with a completion period of fifteen (15) weeks commencing on 2nd September 2024 and ending on 16th December 2024.

The scope of works included construction of a maternity wing and an incinerator.

As at 30th September 2025, the contractor had been paid amounts totalling K344,129 leaving a balance of K609,907.

A review of documents and a physical inspection conducted in July 2025 revealed that the structure was at ring-beam level, seven (7) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete maternity wing

65.2 Liuwa Constituency

a. Implementation of Community Projects - Delayed Completion of Community Projects

i. Construction of a Dormitory and Ablution Block at Libonda Secondary School

On 21st August 2024, the Local Authority engaged Pangen Works Limited for the construction of a dormitory and ablution block at Libonda Secondary School in Libonda Ward at a contract sum of K1,576,806 with a completion period of six (6) months commencing on 5th September 2024 and ending on 5th April 2025.

As at 30th September 2025, amounts totalling K694,651 had been paid to the contractor leaving a balance of K882,155.

A physical inspection carried out in July 2025 revealed that the structures were at roof level with all other works outstanding and the contractor was not on site. See pictures

below.



Incomplete dormitory



Incomplete ablution

b. Failure to Remit Garnished Amounts to Zambia Revenue Authority - Kalabo Central

During the period under review, the Local Authority did not remit to the Zambia Revenue Authority withheld VAT in amounts totalling K295,878 involving forty-eight (48) transactions. See table 1 below.

Table 1: Failure to Remit Garnished Amounts

Constituency	No. of Transactions	VAT not Remitted K
Kalabo	29	175,794.00
Liuwa	19	120,084.00
Total	48	295,878.00

66 Kaoma Town Council

66.1 Kaoma Central Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects - Delayed Drilling of Boreholes

On 1st October 2024, the Local Authority engaged Blue Desert Engineering and Consultancy Limited for the siting and drilling of boreholes and installation of fourteen (14) India Mark II pumps at a contract sum of K963,800 with a completion period of four (4) months commencing on 25th October 2024 and ending on 25th February 2025.

As at 31st December 2024, amounts totalling K216,850 had been paid leaving a balance of K746,950.

The boreholes were earmarked to be drilled at fourteen (14) locations in the district. However, the bill of quantities (BoQs) and scope of works were not availed for audit.



A review of a status report dated 17th April 2025, and a physical verification carried out in June 2025 revealed that out of the fourteen (14) boreholes, only three (3) were drilled leaving a balance of eleven (11) boreholes, four (4) months after the expected completion date.

Although the three (3) boreholes at New, Old and Longe Markets had been drilled they were not yet equipped with India Mark II Pumps. In addition, one (1) borehole at Mulambwa Market was declared a dry borehole. See table 2 below.

Table 2: Status of Boreholes Drilled by Blue Desert

No.	Location	Ward	Status
1	Layby Community	Longe	Not Drilled
2	Mungongo Community 1	Mulamatala	Not Drilled
3	Mungongo Community 2	Mulamatala	Not Drilled
4	Chinsalya Community School	Chitwa	Not Drilled
5	Kazabami Community	Chilombo	Not Drilled
6	Sianyumba	Kalumwange	Not Drilled
7	Kalamba South	Namaloba	Not Drilled
8	Amukena Community School	Naliele	Not Drilled
9	New Market		Drilled
10	Old Market	Mulamatala	Drilled
11	Mulambwa Market		Dry Borehole
12	Longe Market	Longe	Drilled
13	Correctional	Mulamatala	Not Drilled
14	Kamikolo	Lunyati	Not Drilled

66.2 Mangango Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Paving of Mangango Market Shelter

On 23rd January 2024, the Local Authority engaged God's Time Transporters to pave a market shelter at Mangango Market at a contract sum of K249,325 with a completion period of four (4) months commencing on 6th February 2024 and ending on 7th June 2024.

The scope of works included mass earth, electrical and concrete.

As at 31st August 2025, amounts totalling K128,051 had been paid to the contractor leaving a balance of K121,274.

A physical verification carried out in June 2025 revealed that although the site was cleared and kerb stones installed, the ground was not paved and the contractor was not on site. The project had delayed for fourteen (14) months after the expected completion date as of August 2025. See picture below.



Unpaved ground

67 Limulunga Town Council

67.1 Luena Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of the Dining Hall and Kitchen at Nangula Secondary School

On 15th August 2024, the Local Authority engaged Lilamono Shop and Hardware Limited for the construction of a kitchen and dining hall at Nangula Secondary School at a contract sum of K1,939,025 for a period of sixteen (16) weeks commencing on 22nd August 2024 and ending on 22nd December 2024.

As at 31st August 2025, amounts totalling K1,262,560 had been paid to the contractor leaving a balance of K676,465.

A physical inspection carried out in April 2025 revealed that the structure had not been completed, four (4) months after the expected completion date and the contractor was not on site. Outstanding works included metalwork, portions of wall, ceiling, and floor finishes, plumbing installations; glazing, painting and decoration, carpentry and joinery, mechanical installations, dining hall furniture and external works. See pictures below.



Incomplete dining hall and kitchen



68 Luampa Town Council

68.1 Luampa Constituency

a. Implementation of Soft Loans

i. Failure to Provide Loan Application Forms and Loan Agreement Forms for Successful Applicants

Guideline 5.2.7(c) of the CDF Guidelines of 2022 states, “where an applicant succeeds, they shall be required to sign a grant or loan agreement. The agreement shall be made between the Local Authority, or an identified Financial Institution and the applicant as may be applicable.”

Contrary to the Guidelines, the Local Authority did not avail application forms and signed loan agreements for twenty-four (24) beneficiaries who were paid amounts totalling K3,746,491.

69 Lukulu Town Council

69.1 Lukulu Constituency

a. Implementation of Secondary Boarding and Skills Development Bursaries

i. Failure to Prepare Monitoring Reports

Guidelines 8.2 of the Constituency Development Fund Guidelines of 2022 states that, the monitoring reports shall provide information on the progress of the community projects, youth and women empowerment projects and bursaries based on agreed positions of the Community through the WDCs.

However, the Local Authority did not provide monitoring reports for the ten (10) payments in amounts totalling K80,416 rendering it not possible to ascertain the students and pupils who were still in school, dropped out of school or had completed their studies.

b. Management of Soft Loans

i. Management of Assets Procured from Soft Loans

Section (b) of the Ministry of Local Government and Rural Development Circular No. 14 of 2023 guided the local authorities to retain ownership of all equipment acquired



using loan funds until the loan is fully repaid.

In addition, Section (d) requires applicants to insure comprehensively all equipment and machinery bought from the loan for the tenure of the loan.

Contrary to the Circular, ownership documents for two (2) saloon cars costing K120,000 were in the beneficiaries' names.

Further, as at 30th September 2025, the assets had not been comprehensively insured by the applicants.

70 Mitete Town Council

70.1 Mitete Constituency

a. Delayed Completion of Projects

i. Construction of a Maternity Annex at Kashizhi Health Post

On 16th August 2024, the Local Authority engaged MC Kangunge Enterprises Ltd for the construction of a maternity annex at Kashizhi Health Post in Kashizhi Ward at a contract sum of K891,533 with a completion period of three (3) months commencing on 16th August 2024 and ending on 16th November 2024.

As at 30th September 2025, amounts totalling K592,252 had been paid to the contractor leaving a balance of K299,281.

A physical inspection carried out in August 2025 revealed that the structure was at gable level with all other works outstanding, eight (8) months after the expected completion period and the contractor was not on site. See picture below.



Incomplete maternity annex

ii. Construction of a Maternity Annex at Mitete Central Health Centre

On 26th August 2024, the Local Authority engaged Stratford Business Systems for the construction of a maternity annex at Mitete Central Health Centre in Mitete Ward at a contract sum of K923,555 with a completion period of four (4) months commencing on 26th August 2024 and ending on 26th December 2024.

As at 30th September 2025, amounts totalling K230,889 had been paid to the contractor leaving a balance of K692,666.

A physical inspection carried out in August 2025 revealed that the structure was at slab level with all other works outstanding seven (7) months after the expected completion period and the contractor was not on site. See picture below.



Abandoned maternity annex

iii. Construction of a Maternity Annex at Kakulunda Health Centre

On 23rd September 2024, the Local Authority engaged Mountains Qwest Construction and General Dealers for the construction of a maternity annex at Kakulunda Health Centre in Kakulunda Ward at a contract sum of K914,549 with a completion period of three (3) months commencing on 23rd September and ending on 26th December 2024.

As at 30th September 2025, amounts totalling K602,524 had been paid to the contractor leaving a balance of K312,024.

A physical inspection carried out in August 2025 revealed that the structure was at gable level with all other works outstanding seven (7) months after the expected completion period and the contractor was not on site. See picture below.



Incomplete maternity annex

iv. Completion of a 1x2 Classroom Block at Washishi Primary School

On 15th August 2024, the Local Authority engaged Topply Logistics for the completion of a 1x2 classroom block at Washishi in Kakwacha Ward at a contract sum of K523,259 with a completion period of two (2) months commencing on 15th August 2024 and ending on 15th October 2024.

As at 30th September 2025, amounts totalling K272,484 had been paid to the contractor leaving a balance of K250,776.



A physical inspection carried out in August 2025, revealed that the structure had not been completed, nine (9) months after the expected completion period and the contractor was not on site.

The outstanding works included completion of roofing, carpentry, joinery and ironmongery, metal work, finishings, plastering and screed, glazing, painting and decoration, drainage and solar Installation.

v. Construction of a 1x3 Classroom Block at Chipepepe Primary School

On 16th August 2024, the Local Authority engaged Luhume General Dealers for the construction of a 1x3 classroom block at Chipepepe Primary School in Lutembwe Ward at a contract sum of K800,000 with a completion period of three (3) months commencing on 15th August 2024 and ending on 26th November 2024.

As at 30th September 2025, amounts totalling K600,029 had been paid to the contractor leaving a balance of K199,971.

A physical inspection carried out in August 2025 revealed that the structure was at window level with all other works outstanding, nine (9) months after the expected completion date and the contractor was not on site.

vi. Completion of Solar Powered Borehole at Kamikabo and Lutembe Clinic

On 26th August 2024, the Local Authority engaged Pivot General Dealers for the completion of solar powered borehole at Kamikabo and Lutembe Clinic at a contract sum of K589,544 with a completion period of two (2) months commencing on 26th August 2024 and ending on 26th October 2024.

The scope of works included borehole development, pumping test, fittings, supply and installations of solar panel and accessories, supply and installation of a PVC Tank stand, all borehole accessories, civil works and sterilization.

As at 30th September 2025, amounts totalling K439,386 had been paid to the contractor leaving a balance of K150,158.

A physical inspection carried out in August 2025 revealed that the works had not been completed ten (10) months after the expected completion date and the contractor was not on site.

The outstanding works included construction of diamond wire mesh fence, trenching, supply and laying distribution pipeline from the tank to tank stand, supply and installation of garden GI stand tap, concreting soak away to borehole and sterilization. See picture below.



Incomplete solar powered borehole

71 Mongu Municipal Council

71.1 Mongu Central Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of an Ablution Block at Lewanika General Hospital Mortuary Phase One**

On 4th December 2023, the Local Authority engaged Limajochi General Dealers Limited, for the construction of an ablution block at Lewanika General Hospital Mortuary in Lewanika Ward at a contract sum of K109,981 with a completion period of twelve (12) weeks commencing on 20th January 2024 and ending on 20th April 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K72,663 leaving a balance of K37,318.

A physical verification carried out in May 2025 revealed that the structure was at gable level, thirteen (13) months after the expected completion date and the contractor was not on site. The outstanding works included roofing and structural steel work. See picture below.



Incomplete mortuary ablution

- **Construction of Maternity Wing at Mawawa Health Post**

On 4th December 2023, the Local Authority engaged Salumbwe General Dealers Limited for construction of a maternity wing at Mawawa Health Post in Kaande Ward at a contract sum of K710,548 with a completion period of thirteen (13) weeks commencing on 27th January 2024 and ending on 27th April 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K364,243 leaving a balance of K346,305.

A physical verification carried out in May 2025 revealed that the project was at gable level, thirteen (13) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete maternity wing

- **Construction of Kapulanga Market Shelter**

On 30th August 2024, the Local Authority engaged Thompson Empire Limited for the construction of Kapulanga Market shelter in Kanyonyo Ward at a contract sum of K1,101,662 VAT inclusive with a completion period of seven (7) months commencing on 14th September 2024 and ending on 14th March 2025.

As at 31st August 2025, the contractor had been paid amounts totalling K519,159 leaving a balance of K582,503.

A physical verification carried out in May 2025 revealed that the project was at roof level, two (2) months after the expected completion date and the contractor was not on the site. See picture below.



Incomplete market shelter



- **Construction of 1x3 Classroom Block at Mutalaiti Primary School**

On 20th August 2024, the Local Authority engaged Mude Enterprises Limited for the construction of a 1x3 classroom block at Mutalaiti Primary School in Kama Ward at a contract sum of K1,270,000 with a completion period of eight (8) weeks commencing on 3rd September 2024 and ending on 3rd November 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K706,018 leaving a balance of K563,982.

A physical inspection carried out in May 2025 revealed that the project was at lower window level, six (6) months after the expected completion date and the contractor was not on site. See picture below.



Incomplete 1x3 classroom block

- b. Management of Youth and Women Empowerment Grants - Payment of Grants to Single-owned Businesses Rather than to a Group**

Section 5.2.4 (a) (i) and (iii) of 2022 CDF guides that empowerment grants should be paid to a group with a minimum of ten (10) members and who have a business proposal which shall provide employment opportunities to other members of the community rather than the members themselves.

Contrary to the CDF guideline, the Local Authority disbursed empowerment grants in amounts totalling K193,000 to ten (10) sole trader businesses.

71.2 Nalikwanda Constituency

- a. Implementation of Community Projects**

- i. Delayed Completion of Projects**

- **Construction of Maternity Wing at Namusheshe Rural Health Post**

On 4th December 2023, the Local Authority engaged Silumbwe General Dealers for the construction of a maternity wing at Namusheshe Rural Health Post at a contract

sum of K816,974 VAT inclusive with a completion period of thirteen (13) weeks commencing on 18th December 2023 and ending on 4th March 2024.

As at 31st August 2025, the contractor had been paid amounts totalling K280,038 leaving a balance of K536,936.

A physical verification carried out in May 2025 revealed that the structure was at slab level. On 25th November 2024, the Local Authority terminated the contract due to delay in completing the works. See picture below.



Incomplete maternity wing

It was also observed that the value of the works done amounted to K123,002 while the contractor had been paid amounts totalling K280,038 resulting in an overpayment of K157,036 which had not been recovered as at 31st August 2025.

- **Construction of Ablution Block and Water Scheme at Kaamba Primary School**

On 30th August 2024, the Local Authority engaged Caetami Enterprise Limited for the construction of an ablution block and water scheme at Kaamba Primary School at a contract sum of K770,000 VAT inclusive with a completion period of six (6) months commencing on 14th September 2024 and ending on 14th March 2025.

The scope of works included construction of an ablution block and water scheme.

As at 31st August 2025, the contractor had been paid amounts totalling K457,276 leaving a balance of K312,724.

A physical inspection carried out in May 2025 revealed that the ablution block was at gable level, two (2) months after the expected completion date and the contractor was not on site. The ablution block was incomplete and the following works were outstanding on the water scheme: installation of the 4,000 cubic metres water tank and connecting the water system to the ablution block. See pictures below.



Incomplete ablution block and water scheme

- **Construction of Ablution Block and Water Scheme at Lulomwe Community School**

On 20th August 2024, the Local Authority engaged Nakato Queens Construction Limited for the construction of an ablution block and water scheme at Lulomwe Community School at a contract sum of K730,000 VAT inclusive with a completion period of six (6) months commencing on 6th September 2024 ending on 6th March 2025.

The scope of works included construction of an ablution block and water scheme.

As at 31st December 2024, the contractor had been paid amounts totalling K443,780 leaving a balance of K286,220.

A physical inspection carried out in May 2025 revealed that the project had not been completed two (2) months after the expected completion date and the contractor was not on the site.

The outstanding works included the following:

- Ablution block - carpentry, joinery and ironmongery, structural steel work, metal work, plumbing installation, external work, electrical installation, floor and wall finishing, glazing, painting and decorating.
- Water scheme - connection of water to the ablution block. See pictures below.



Front view of the ablution block.



Water scheme project

72 Mulobezi Town Council

72.1 Mulobezi Constituency

a. Implementation of Community Projects - Delayed Completion of Projects

i. Construction of Ablution Block, Kitchen and Water Supply at Bwina Secondary School

On 11th January 2024, the Local Authority engaged Simdan Construction Ltd to construct an ablution block, kitchen and water supply at Bwina Secondary School boarding facility at a contract sum of K691,445 with a completion period of three (3) months commencing on 11th January 2024 and ending on 10th April 2024.

The scope of works included construction of ablution block, kitchen and water scheme

As at 30th September 2025, the contractor had been paid a total amount of K561,585 leaving a balance of K129,861.

A physical verification carried out in October 2025, eighteen (18) months after the expected completion date revealed that the project had not been completed and the contractor was not on site.

The following works were still outstanding:

- Ablution Block: painting and decoration, electrical work, tiling, ceiling and plumbing works.
- Water Scheme: the boarding facility was not connected to the water network.
- Kitchen: glazing, painting and decoration, electrical work, tiling and ceiling plumbing works and roofing the walkway between the hostel and the kitchen. See pictures below.



Incomplete ablution block



Incomplete kitchen

ii. Completion of a 1x3 Classroom Block at Simulya Community School

On 9th January 2024, the Local Authority engaged Simdan Construction Ltd to complete a 1x3 classroom block at Simulya Community School at a contract sum of K224,930 with a

completion period of three (3) months commencing on 9th January 2024 and ending on 9th April 2024.

The scope of works included roofing, carpentry, joinery and ironmongery, structural steelwork, metal work, electrical installation, floor and wall finishing, glazing, painting and decorating.

As at 30th September 2025, the contractor had been paid a total amount of K176,283 leaving a balance of K48,647.

A physical verification carried out in October 2025, eighteen (18) months after the expected completion date revealed that the structure had been roofed and the contractor was not on the site.

The following works were outstanding; electrical installation, floor and wall finishing, glazing, painting and decorating. See picture below.



Incomplete 1x3 classroom block

iii. Construction of Mbulumina Health Post

On 6th May 2024, the Local Authority engaged First Estate (Z) Ltd to construct a health post in Mbulumina Community at a contract sum of K692,711 with a completion period of three (3) months commencing on 6th May 2024 and ending on 30th August 2024.

As at 30th September 2025, the contractor had been paid a total amount of K422,829 leaving a balance of K269,882.

A physical verification carried out in October 2025, fourteen (14) months after the expected completion date revealed that the project was at gable level and the contractor was not on site. See picture below.



Incomplete health post



73 Mwandi Town Council

73.1 Implementatio of Community Projects

a. Delayed Completion of Projects

i. Construction of a 1x3 Classroom Block at Kalundu Primary School

On 12th August 2024, the Local Authority engaged Office Corp Limited for the construction of a 1x3 classroom block at Kalundu Primary School in Kalundu Ward at a contract sum of K1,180,000 for a period of four (4) months commencing on 20th August 2024 and ending on 20th December 2024.

As at 30th September 2025, amounts totalling K539,600 had been paid to the contractor leaving a balance of K640,400.

A physical inspection carried out in June 2025 revealed that the structure was at window level with all other works outstanding, six (6) months after the expected completion date and the contractor was not on site. See pictures below.



Incomplete 1x3 classroom block

ii. Construction of a 1x2 Classroom Block and Installation of Solar Power at Kangubu Primary School

On 11th November 2024, the Local Authority engaged Walimu Contractors and General Dealers Limited for the construction of a 1x2 classroom block and installation of Solar Power at Kangubu Primary School in Lutaba Ward at a contract sum of K681,063 for a period of four (4) months commencing on 10th January 2024 and ending on 10th May 2024.

As at 30th September 2025, amounts totalling K592,756 had been paid to the contractor leaving a balance of K88,307.

A physical verification carried out in June 2025 revealed that the classroom block had been completed. However, the following were observed:

- A lead battery was installed instead of lithium ion 24-volt battery as per BOQ.



- A 12 volts' inverter was installed instead of a 24 volts' pure sine wave inverter as per BOQ.

74 Nalolo Town Council

74.1 Nalolo Constituency

a. Delayed Completion of Projects

i. Construction of 1x3 Classroom Block at Suumi Primary School

On 10th September 2024, the Local Authority engaged Tweseka Investment Company Ltd to construct a 1x3 classroom block at Suumi Primary School at a contract sum of K1,191,815 with a completion period of three (3) months commencing on 23rd September 2024 and ending on 15th January 2025.

As at 31st August 2025, amounts totalling K297,954 had been paid to the contractor leaving a balance of K893,861.

A physical inspection carried out in June 2025 revealed that the project had not been completed, five (5) months after the expected completion date and the contractor was not on site. The outstanding works included completion of roofing, carpentry, joinery and ironmongery, metal works, solar electrical power system, floor, wall and ceiling finishes, painting and decorations. See pictures below.



Incomplete 1x3 classroom block

ii. Construction of 1x3 Classroom Block at Sikana Primary School

On 10th September 2024, the Local Authority engaged Sasezi Investment Company Ltd to construct a 1x3 classroom block at Sikana Primary School at a contract sum of K1,233,292 with a completion period of twenty-three (23) weeks commencing on 23rd September 2024 and ending on 16th March 2025.

As at 31st August 2025, amounts totalling K308,495 had been paid to the contractor leaving a balance of K924,797.

A physical verification carried out in June 2025 revealed that the project had not been completed, two (2) months after the expected completion date and the contractor was not on site. The outstanding works included carpentry and joinery, supply and installation of solar, ceiling finishes, painting and decorations and external works. See pictures below.



Incomplete 1x3 classroom block

iii. Construction of Ablution Block at Likulwe Primary School

On 30th August 2024, the Local Authority engaged Sasezi Investments Limited to construct an ablution block at Likulwe Primary School at a contract sum of K555,678 with a completion period of four (4) months commencing on 30th August 2024 and ending on 28th January 2025.

As at 31st August 2025, amounts totalling K138,919 had been paid to the contractor leaving a balance of K416,758.

A physical verification carried out in June 2025 revealed that the project had not been completed, four (4) months after the expected completion date and the contractor was not on site. See pictures below.



Incomplete ablution block

iv. Rehabilitation of Kataba Health Centre

On 22nd May 2024, the Local Authority engaged Leozone Construction and General Dealers for the rehabilitation of the main building, in patients ward, maternity ward and three (3) staff houses at Kataba Health Centre at a contract sum of K717,172 for a contract period of two (2) months commencing on 5th June 2024 and ending on 4th August 2024.

The scope of works included.



- Main building – demolition of old structure and construction of new structure,
- In-patient ward - demolition of old structure and construction of new structure,
- Maternity ward - demolition of old structure and construction of new structure,
- Three (3) staff houses - flooring and wall finishing, glazing, painting and decoration, and external works.

As at 30th April 2025, amounts totalling K330,438 had been paid leaving a balance of K386,734.

A physical inspection carried out in June 2025 revealed that the project had not been completed, ten (10) months after the expected completion date and the contractor was not on site.

The outstanding works included

- Main building - fitting of curtain rails, ventilators, grill door to the pharmacy, mortice locks in the pharmacy, solar system and plastering in the pharmacy.
- In patients ward - fitting of curtain rails, ventilators, electrification, completion of tiling and external works.
- Maternity ward - roofing, painting and decorating, tiling, installation of solar system, floor and wall finishes, glazing, painting and decorations, and external finishing.
- Staff houses - painting and decorating, floor and wall finishes, glazing, and external finishing. See pictures below.



Incomplete tiling



Unrehabilitated staff houses

v. Rehabilitation and Completion of Siloloti Primary School

On 27th September 2024, the Local Authority engaged Edmas General Dealers for the completion of rehabilitation of a 1x3 classroom block at Siloloti Primary School at a contract sum of K512,934 for a contract period of three (3) months commencing on 18th October 2024 and ending on 18th January 2025.

As at 31st August 2025, amounts totalling K128,233 had been paid leaving a balance of K384,700.

A physical inspection carried out in June 2025 revealed that the rehabilitation works had not been completed, five (5) months after the expected completion date, and the contractor was not on site.

The outstanding works included painting and decorations, glazing, carpentry and joinery, and finishes. See pictures below.



Siloloti Primary School classroom block

75 Senanga Town Council

75.1 Senanga Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Completion of 1x3 Classroom Block at Sibukali Secondary School**

On 10th November 2023, the Local Authority engaged Cool Runner General Dealers for the completion of 1x3 classroom block at a contract sum of K310,700 with a completion period of two (2) months commencing on 17th November 2023 and ending on 17th January 2024.

The scope of works included: floor and wall finishing, roofing, fitting of door frames, painting and decorations.



As at 31st December 2024, amounts totalling K243,095 had been paid to the contractor leaving a balance of K67,605.

A physical inspection carried out in March 2025, fourteen (14) months after the expected completion date revealed that the project had not been completed and the contractor was not on site.

The outstanding works included; fitting of windows and doors, external works, painting and decorations. See picture below.



Incomplete classroom block

76 Sesheke Town Council

76.1 Sesheke Constituency

a. Implementation of Community Projects

i. Stalled and Abandoned Project - Construction of a Drainage System in the Central Business District

On 1st August 2024, the Local Authority engaged Multiplex Contractors and Suppliers Limited to construct a drainage system in Sesheke District at a contract sum of K4,655,459 VAT inclusive with a completion period of six (6) months commencing on 23rd August 2024 and ending on 23rd February 2025.

The scope of work included: construction of drain, earthworks and pavement layers, material testing and quality control.

As at 31st August 2025, the contractor had been paid a total of K1,163,865 leaving a balance of K3,491,591.

A physical inspection carried out in July 2025, four (4) months after the expected completion date revealed that the contractor had excavated 0.3 km out of 3.6 km. Inquiries with management revealed that the contractor abandoned the works in October 2024.

ii. Delayed Completion of Projects

• Rehabilitation of 7.5km of Road Works in Township Area

On 12th January 2024, the Local Authority engaged Zambia National Service to gravel 7.5 km of selected roads in the township area of the district at a contract sum of K2,167,477 with a completion period of three (3) months commencing on 21st February 2024 and ending on 21st May 2024.

The selected roads in the township were: Mazaba Road (2km), Kashungami-ZESCO Road (3.6 km) and Lusu Road (1.9km).

The scope of works included clearing and grubbing, removal of unstable materials, preparation of roadbed and road formation, creation of cross section and construction of 200mm layer thickness subbase with compacted gravel.

As at 31st August 2025, the contractor had been paid a total of K2,424,340 (included was fuel for K103,823) resulting in an over-payment of K256,863.

A physical verification carried out in June 2025, twelve (12) months after the expected completion period revealed that the contractor did not remove unstable materials such as loose sand on portions of the roads and did not gravel some portions of the road as the culverts were found buried in sand which would lead to poor drainage in the rain Season. See picture below.



Portion of un-gravelled road

77 Shangombo Town Council

77.1 Shangombo Constituency

a. Implementation of Community Projects

i. Delayed Completion of Projects

- **Construction of Staff House at Nalitengeya Health Post**

On 30th May 2024, the Local Authority engaged Chabwabwalya Tech Enterprise for the construction of a semi-detached staff house at Nalitengeya at a contract sum of K659,992 with a completion period of five (5) months commencing on 7th June 2024 and ending on 7th November 2024.

As at 30th September 2025, amounts totalling K501,282 had been paid to the contractor leaving a balance of K158,710.

A physical inspection carried out in September 2025 revealed that the project had not been completed, ten (10) months after the expected completion date and the contractor was not on site. The outstanding works included flooring, metal work, glazing, construction of the septic tank and soak away, painting, decorations and external works. See the picture below.



Incomplete staff house

- **Construction of a Water Scheme at Njanonge and Nalwamba Health Post**

On 6th June 2024, the Local Authority engaged Swalisano General Dealers to construct a water scheme at Nalwamba and Nanonge Health Post at a contract sum of K380,000 with a completion period of two (2) months commencing on 13th June 2024 and ending on 13th August 2024.

The scope of works included nine (9) borehole sittings, drilling, casing, development, pumping test, supply and installation of submersible motor pumps, rising main and fittings, supply and installation of borehole accessories, supply and installation of PVC tank and tank stands and civil works and sterilization.



As at 30th September 2025, amounts totalling K142,757 had been paid to the contractor leaving a balance of K237,243.

A physical inspection carried out in September 2025 revealed that the project had not been completed, twelve (12) months after the expected completion date and the contractor was not on site.

The works at Njanonge Water Scheme had been completed while Nalwamba Water Scheme had the following works outstanding: supply and installation of borehole accessories, solar panels accessories, installation of water networks and construction of diamond wire mesh.

b. Management of Soft Loans

i. Failure to Avail Financial Records by Loan Beneficiaries

A physical inspection of eleven (11) cooperatives carried out in September 2025 on loan beneficiaries that received loans in amounts totalling K950,000 to undertake various business ventures such as metal fabrication, piggery, cooking oil processing and poultry revealed that the groups did not maintain adequate financial records such as receipts, expenditure details, sales records and bank statements. Consequently, the utilization of the funds and the performance of the cooperatives could not be ascertained as of September 2025.

78 Sikongo Town Council

78.1 Sikongo Constituency

a. Implementation of Community Projects

i. Irregular Award of Contracts to Contractors Outside the Province

Guideline No. 7.4.6 of the CDF Guidelines of 2022 stipulates that when awarding contracts for construction works, preference should be given to local contractors in the ward, constituency, district or province.

During the period under review, the Local Authority awarded construction contracts to fifteen (15) contractors for various works. However, a scrutiny of the registration documents and other relevant documentations revealed that three (3) contractors

coming from outside the province were awarded contracts in amounts totalling K2,310,328.

A physical inspection of the construction sites awarded to the contractors from outside the province revealed delayed implementation and cracked walls in the structures constructed. See table 1 below.

Table 1: Contractors Outside the Province

Contractor	Project Name	Contract Sum K	Contractor's Physical Address
Vitumbiko Business Service	Maternity Wing-Lwahumba	568,908	Plot No. D473 T/ship Wusakile, Kitwe
Mirth Suppliers	Health Post - Katondwana	837,242	26 Mosi-o- Tunya Road Woodlands, Lusaka
Hundreds Radius Investments Ltd	Class Room Block - Luundu	904,178	Plot No. 10438, Balmoral Park Makeni, Lusaka
Total		2,310,328	

ii. Delayed Completion of Projects

• Construction of a 1x2 Classroom Block at Luundu Community School

On 10th July 2024, the Local Authority engaged Hundreds Radius Investment Limited to construct a 1x2 classroom block at Luundu Community School in Tuuwa Ward at a contract sum of K722,554 with a completion period of four (4) months commencing on 25th July 2024 and ending on 25th November 2024.

As at 30th September 2025, amounts totalling K545,042 had been paid to the contractor leaving a balance of K177,512.

A physical inspection carried out in July 2025 revealed that the structure was at roof level, seven (7) months after the expected completion date and the contractor was not on site.

It was also observed that children had continued learning under the tree. See pictures below.



Incomplete classroom block and children learning under a tree

• Construction of a Health Post at Likuyu Primary School

On 10th July 2024, Brinoli Investment Limited was engaged to construct a health post at Likuyu Primary School in Lwambi Ward at a contract sum of K845,000

with a completion period of four (4) months, commencing on 25th July 2024 and ending on 25th November 2024.

As at 30th September 2025, amounts totalling K393,974 had been paid to the contractor leaving a balance of K456,026.

A physical inspection carried out in July 2025 revealed that the structure was at gable level and the contractor was not on site. See picture below.



Incomplete health post

- **Construction of a Maternity Wing at Lubuta Health Post**

On 10th July 2024, the Local Authority engaged Easy C and N Investments Limited for the construction of a maternity wing at Lubuta Health Post in Lubuta Ward at a contract sum of K912,732 with a completion period of four (4) months commencing on 25th July 2024 and ending on 25th November 2024.

As at 30th September 2025, amounts totalling K775,670 had been paid to the contractor leaving a balance of K137,062.

A physical inspection carried out in July 2025 revealed that the structure had not been completed seven (7) months after the expected completion date and the contractor was not on site. The outstanding works included electrical fittings, plumbing works, painting, glazing, fixing doors, solar installation and external works. See picture below.



Incomplete maternity wing

- **Construction of a Maternity Wing at Lwahumba Health Post**

On 31st July 2024, the Local Authority engaged Vitumbiko Business Service Ltd for the construction of a maternity wing at Lwahumba Health Post in Tuuwa Ward

at a contract sum of K711,135 with a completion period of fourteen (14) weeks commencing on 15th August 2024 and ending on 30th November 2024.

As at 30th September 2025, amounts totalling K628,859 had been paid to the contractor leaving a balance of K82,276.

A physical inspection carried out in July 2025 revealed that the structure had not been completed seven (7) months after the expected completion date.

The outstanding works included electrical fittings, plumbing works, glazing, fixing doors, solar installation and external works. The contractor was not on site. See picture below.



Incomplete maternity wing

- **Construction of a Maternity Wing at Luoke West Rural Health Center**

On 10th July 2024, the Local Authority engaged Namshawn Trading Limited for the construction of a Rural Health Post in Mwenyi Ward at a contract sum of K899,752 with a completion period of four (4) months commencing on 25th July 2024 and ending on 25th November 2024.

As at 30th September 2025, amounts totalling K356,527 had been paid to the contractor leaving a balance of K543,225.

A physical inspection carried out in July 2025 revealed that the structure had not been completed seven (7) months after the expected completion date.

The outstanding works included painting, flooring, glazing, external works electrical fittings, fixing doors and construction of toilets.

Further, there was poor workmanship in that the wall and floor had developed cracks, floors were eroded, grille doors, window and door frames were poorly welded and fitted. The contractor was not on site. See pictures below.

*Poorly fitted grill door**Eroded floor*

- **Construction of a Health Post at Malondo**

On 10th July 2024, the Local Authority engaged Sprouts Corporation Limited for the construction of a health post at Malondo in Maala Ward at a contract sum of K805,681 with a completion period of four (4) months commencing on 26th July 2024 and ending on 26th November 2024.

As at 30th September 2025, amounts totalling K535,020 had been paid to the contractor leaving a balance of K270,660.

A physical inspection carried out in July 2025 revealed that the structure had not been completed and the contractor was not on site. The outstanding works included carpentry, joinery and ironmongery, finishes, electrical installations, painting and decorating, and external works.

Further, there was poor workmanship in that plaster was peeling off and the walls had developed cracks. See pictures below.

*Cracked walls*

- iii. **Poor Workmanship - Construction of a Health Post at Katondwana**

On 10th July 2024, the Local Authority engaged Mirth Suppliers for the construction of a health post at Katondwana in Nengu Ward at a contract sum of K837,242 with a completion period of four (4) months commencing on 25th July 2024 and ending on 25th November 2024.

As at 30th September 2025, amounts totalling K830,654 had been paid to the contractor leaving a balance of K6,587.



A physical inspection carried out in July 2025 revealed that the structure had been completed and the contractor had demobilised.

However, the following were observed:

- The solar system was not functional as the solar panels had not been connected to the batteries and the inventor.
- Window frames and windowpanes had no dividers as prescribed in the bill of quantities,
- Aluminium thermal insulators on roof ceiling were hanging, and
- The building structure had developed cracks.

iv. Payment for Undelivered Medical Equipment and School Furniture

Regulation 46 (1) of the Public Finance Management (General) Regulation of 2020 requires that a payment voucher relating to purchases should be supported by a purchase order, the supplier's invoice and proof of delivery or performance.

During the period under review, the Local Authority engaged six (6) contractors at a total contract sum of K6,016,200 which included the provision of medical equipment in four (4) health facilities and furniture in two (2) schools at a total cost of K1,055,000.

As at 30th September 2025, the Local Authority had paid amounts totalling K4,645,199 representing 94% of the contract sum. However, the contractors had not delivered medical equipment and furniture in amounts totalling K738,999. See table 2 below.

**Table 2: Undelivered Equipment and Furniture**

No.	Name of Contractor	Description	Contract Sum for construction K	Contract Sum for Equipment K	Total Contract Sum K	Amount Paid for construction K	Balance K	Status
1	Suwitabs General Dealers	Construction of Welwa Health Post at Welwa Primary School & Supply of Medical Equipment & Furniture	930,000	200,000	1,130,000	883,500	246,500	Undelivered medical equipment and furniture.
2	Mirth Suppliers	Construction of Katondwana Health Post at Katondwana Primary School & Supply of Medical Equipment & Furniture	837,242	200,000	1,037,242	830,654	206,587	Undelivered medical equipment and furniture.
3	Easy C and N Investments Limited	Construction of a Maternity Wing at Lubuta Health Center & Supply of Medical Equipment & Furniture	912,732	200,000	1,112,732	901,750	210,982	Medical equipment and furniture delivered.
4	Vebruga Limited	Construction of a Health Post at Ngulumani Primary School & Supply of Medical Equipment & Furniture	825,000	200,000	1,025,000	647,366	377,634	Undelivered medical equipment and furniture.
5	Koshe Koshe Business Center Limited	Construction of a 1x2 CRB & supply & installation of Equipment & Furniture at Kaate Community School in Mutala Ward	755,143	131,000	886,143	716,886	169,257	Undelivered medical equipment and furniture.
6	Nosal Construction Company Limited	Construction of a 1x2 CRB & supply of Furniture at Shamalumba Community School in Lumbamba Ward	701,083	124,000	825,083	665,043	160,041	Furniture delivered.
			4,961,200	1,055,000	6,016,200	4,645,199	1,371,001	

b. Implementation of Youth and Women Empowerment Grants**i. Irregular Approval and Payment of Empowerment Grants**

Guideline 5.2.5 (c) of the Constituency Development Fund Guidelines of 2022 states, “applicants shall be eligible to access empowerment loans through approved Financial Institutions upon providing proof of a bank account or mobile wallet.”

A scrutiny of records availed for audit revealed that the Constituency Development Fund Committee (CDFC) and the Provincial Local Government Officer approved six (6) empowerment applications for applicants who were paid a total amount of K33,000 without proof of owning a bank account making it not possible to ascertain whether the funds were transferred to the legitimate intended beneficiaries of the empowerment grants.

ii. Questionable Sharing of Account Numbers by Clubs

During the year under review, the Local Authority disbursed a total amount of K44,000 to eight (8) clubs under the 2024 Constituency Development Fund (CDF) empowerment grant.



A review of the supporting documentation submitted for audit revealed that the eight (8) clubs were sharing bank account numbers which rendered the transfer of K44,000 empowerment grants to these bank account numbers questionable. See table 3 below.

Table 3: Shared Bank Accounts

Account No	Name of Club	Amount Paid K
2151104945801	Kulikafela Farmers Club	5,500
	Alushenyenyity Women.s Club	5,500
2151105492101	Samabu Womens' Club	5,500
	Nyunga Farmers' Club	5,500
	Muoma Farmers' Club	5,500
	Simbuu Farmers' Club	5,500
2151105663801	Liseli Farmers' Club	5,500
	Liyama Farmers' Club	5,500
	Total	44,000

c. Other Observations

i. Irregular Payment of Group Imprest

Section 3.26 of the Ministry of Finance Treasury and Financial Management Circular No. 1 of 2024 states, “No cash shall be withdrawn for payment of subsistence allowances, fuel refunds and any other allowances as these should be paid directly into the beneficiary’s account.”

Contrary to the Circular, cash in amounts totalling K388,506 involving twenty-three (23) transactions were drawn as imprest to facilitate payments such as daily subsistence allowances and fuel instead of paying into beneficiarys’ bank accounts.

79 Sioma Town Council

79.1 Sioma Constituency

a. Implementation of Community Projects

i. Failure to Claim against Advance Bond

The Local Authority engaged seven (7) contractors for the construction of various projects under CDF. In this regard, the Local Authority paid advance payments to facilitate the execution of the projects against various advance bonds which were expiring not later than 23rd July 2024. Although, the contractors did not execute the



works in line with the provisions of the contracts which subsequently led to the termination of the contracts, the Local Authority did not claim against the advance bonds on time. As a result, the advance bonds expired and resulted in the Government losing amounts totalling K794,498 which it was not possible to recover in the absence of valid advance bonds. See table 1 below.



Table 1: Failure to Claim the Excess Payment on Advance Payment

No.	Project	Contractor	Scope of Work	Contract Period	Contract Sum K	Advance Payment K	Security expiry date	Value of work done K
1	Construction of Solar powered Water Scheme at Lisheko Primary School	Barotse Fishing Enterprises	Mobilisation, borehole sittings, borehole drilling and casing, borehole development, supply and installation of hand pumps, fencing and civil works.	19.01.2024 to 26.02.2024	400,000	100,000	31.05.2024	-
2	Construction of a Police Post at Mutomena	Habwe Enterprises	Substructure, concrete works, brickwork and blockwork, roofing, metal works, carpentry, joinery and ironmongery, floor wall and ceiling finishes, glazing, external works and painting and decorations.	23.01.2024 to 23.04.2024	462,200	115,550	17.07.2024	-
3	Construction of 1x3 Classroom at Zanino Primary School	Tatamwi General Dealers	Substructure, concrete works, brickwork and blockwork, roofing, metal works, carpentry, joinery and ironmongery, floor wall and ceiling finishes, glazing, painting and decorations, outdoor kitchen and external works.	19.01.2024 to 19.04.2024	538,091	131,910	31.04.2024	-
4	Completion of 1x3 Classroom block at Kandiana Primary School	Chibabwalya Tech Enterprises	Substructure, concrete works, brickwork and blockwork, roofing, metal works, carpentry, joinery and ironmongery, electrical installations, floor wall and ceiling finishes, glazing, painting and decorations and external works	25.01.2024 to 24.04.2024	900,000	350,268	30.05.2024	236,972
5	Construction of Staff House Mwamba Health Post	Gemasy Epignosis Enterprises Limited	Substructure, concrete works, brickwork and blockwork, roofing, metal works, carpentry, joinery and ironmongery, floor wall and ceiling finishes, glazing, painting and decorations, outdoor kitchen and external works.	23.01.2024 to 22.04.2024	450,000	105,025	23.05.2024	-



No.	Project	Contractor	Scope of Work	Contract Period	Contract Sum K	Advance Payment K	Security expiry date	Value of work done K
6	Procurement and Installation of Radio Equipment	Mango Media Solution	To supply, deliver and instal radio equipments	24.04.2024 to 24.07.2024	734,115	183,529	23.07.2024	-
7	Supply and Delivery of 150 school desks	Habwe Enterprises	To supply and deliver 150 school desks	23.01.2024 to 23.03.2024	180,750	45,188	18.09.2024	-
	Total				3,665,156	1,031,470		236,972



ii. Delayed Completion of Projects

• Construction of 1x3 Classroom Block at Kashukwa Primary School

On 23rd September 2024, the Local Authority engaged Nsondo M. Enterprise Limited for the construction of a 1x3 classroom block at Kashukwa Primary School at a contract sum of K790,338 with a completion period of four (4) months commencing on 23rd September 2024 and ending on 21st January 2025.

As at 31st August 2025, amounts totalling K618,843 had been paid to the contractor leaving a balance of K171,495.

A physical inspection carried out in July 2025, six (6) months after the expected completion date revealed that the structure had been roofed and the contractor was not on site.

Outstanding works included floor, wall and ceiling finishes; glazing, external works; and painting and decorations.

• Construction of a Low-Cost House at Likulushitu Rural Health Post

On 23rd September 2024, the Local Authority engaged Graceland Clearing and Forwarding for the construction of a low-cost house at Likulushitu Rural Health Post at a contract sum of K545,294 with a completion period of four (4) months commencing on 23rd September 2024 and ending on 23rd January 2025 with an extension of three (3) months to 13th May 2025.

As at 31st August 2025, amounts totalling K303,662 had been paid to the contractor leaving a balance of K241,632.

A physical inspection carried out in July 2025, two (2) months after the expected completion date, revealed that the structure had been roofed and the contractor was not on site.

The following works were outstanding: plumbing installation, floor, wall and ceiling finishes, glazing, painting and decorations, and external works.

• Construction of a Low-cost House at Liwanda Masiyala Rural Health Post

On 25th October 2024, the Local Authority engaged Biekalu General Dealers for the construction of a low-cost House at Liwanda Masiyala Rural Health Post at a

contract sum of K549,950 with a completion period of five (5) months commencing on 25th October 2024 and ending on 24th March 2025.

As at 31st August 2025, amounts totalling K264,577 had been paid to the contractor leaving a balance of K285,073.

A physical inspection carried out in July 2025, four (4) months after the expected completion date, revealed that the structure had been roofed and the contractor was not on site.

The following works were outstanding; carpentry, joinery and ironmongery, floor, wall and ceiling finishes, glazing, painting and decorations, outdoor kitchen, plumbing, electrical installations, and external works. See picture below.



Incomplete staff house

iii. **Construction of a Maternity Annex at Silowani Rural Health Post**

On 23rd August 2024, the Local Authority engaged Sayela Construction and General Supply Limited for the Construction of a maternity annex at Silowani Rural Health Post at a contract sum of K629,909 with a completion period of four (4) months commencing on 23rd August 2024 and ending on 23rd December 2024.

As at 31st August 2025, amounts totalling K372,220 had been paid to the contractor leaving a balance of K257,689.

A physical inspection carried out in July 2025, seven (7) months after the expected completion period revealed that the structure was at slab level and the contractor was not on site. See picture below.



Incomplete maternity annex



iv. Contract for Supply, Delivery and Installation of Radio Equipment

On 16th April 2024, the Local Authority engaged Mango Media Solution for the supply and delivery of radio equipment at a contract sum of K734,115 with a delivery period of sixty (60) days from the date of signing and ending on 16th June 2024.

According to the contract terms, the contractor was to be paid 25% of the contract price as advance payment upon submission of an advance bond from an insurance company or bank guarantee and the balance upon supply, delivery, installation and testing of radio equipment.

On 2nd May 2024, the supplier was paid an advance payment of K183,529 against an advance bond dated 24th April 2024 with an expiry date of 23rd July 2024.

On 14th July 2024, the Local Authority terminated the contract due to failure by the supplier to execute within the agreed delivery period of sixty (60) days.

The following were observed:

○ **Implementing a Project Not Requested for by the Community**

Section 23 (3) of the Constituency Development Fund Act No.1 of 2024 states, “a Ward Development Committee shall, on receipt of the project proposals from a community in accordance with subsection (1) prepare and submit a proposed project list to the Committee within a period specified in the guidelines issued under this Act.”

Contrary to the Act, there was no evidence provided by the Local Authority to demonstrate that the procurement of radio station equipment was a project that originated from a community request or was included in a project list submitted by a Ward Development Committee.

○ **Questionable Procurement of Radio Equipment Without Infrastructure**

A physical verification carried out in July 2025 revealed that although the procurement of radio equipment was to be undertaken, there was no infrastructure in place to house the radio equipment. Therefore, the procurement of the radio equipment was questionable.



b. Secondary Boarding and Skills Development Bursaries- Failure to Prepare Monitoring Reports

Guidelines No. 8.2 of the Constituency Development Fund Guidelines of 2022 provides that, the Monitoring Reports shall provide information on the progress of the community projects, youth and women empowerment projects and bursaries. In addition, the reports shall highlight the expenditure incurred on the projects.

Contrary to the Guideline, the Local Authority did not provide monitoring reports involving ten (10) transactions in amounts totalling K80,416 for inspection of various CDF programmes, hence it could not be determined as to how many students and pupils were still in school, dropped or actually completed.

c. Implementation of Soft Loans

i. Questionable Transfer of Funds to Beneficiaries Bank Accounts

On 20th December 2024, the Local Authority disbursed a total of K755,000 to twenty (20) loan beneficiaries under the 2024 Constituency Development Fund (CDF) empowerment loan programme. However, an amount of K30,000 was later returned due to a payment made to an incorrect bank account, resulting in a net disbursement of K725,000.

A review of the supporting documentation revealed irregularities in the disbursement process in that two (2) beneficiaries were found to have shared the same bank account into which a total amount of K130,000 was deposited. The application documents for both beneficiaries lacked proof of ownership of the stated bank account.

ii. Questionable Payment of Grants and Loans to a Single Bank Account Under Different Beneficiary Names

Regulation No. 50 (1) of the Public Finance Management (General) Regulation of 2020 states, “a person signing a payment voucher or document shall certify the accuracy, authenticity and validity of the payment”.

Contrary to Regulation, the Local Authority transferred a total amount of K45,000 (K15,000 - grant and K30,000 - loan) to the same bank account under two (2) different beneficiary names. Furthermore, a review of the application documents revealed that neither of the two (2) beneficiaries submitted proof of ownership of the bank account in question.



As a result, it was not possible to verify whether the funds were received by the rightful and legitimate beneficiaries.

d. Implementation of Youth and Women Empowerment Grants - Payment Above Empowerment Grant Threshold

Section 5.2.4 (iv) of the Constituency Development Fund Guidelines states, “Cooperatives, Clubs, Associations and Organized Groups may qualify for a maximum of K40,000 as a one-off grant.”

Contrary to the Guidelines, on 4th September 2024, the Local Authority disbursed grants amounting to K40,000 to one (1) group, and a further payment of K40,000 was made to the same beneficiary on 13th September 2024, bringing the total disbursement to K80,000.

e. Weaknesses in the Management of Tax Revenue from Suppliers of Goods and Services

The Value Added Tax Amendment Act No.12 of 2017 read together with Treasury and Financial Management Circular No. 7 of 2023 requires Ministries, Government departments and statutory bodies to be third party collection agents of Zambia Revenue Authority (ZRA) and to seek guidance from ZRA on any taxes they should withhold from payments to suppliers for onward remittance to ZRA.

Contrary to the Act and Circular, the Local Authority did not withhold VAT amounting to K59,541 on procurement of various items costing K431,674 involving three (3) transactions.



Appendices

Appendix 1: Budget and Funding

No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
1	Central	Chibombo Town Council	Keembe	30,635,642	9,590,007	2,830,000	6,760,007	21,045,635
2	Central	Chibombo Town Council	Katuba	30,635,642	15,328,485	2,830,000	12,498,485	15,307,157
3	Central	Chisamba Town Council	Chisamba	30,635,642	15,288,898	2,775,000	12,513,898	15,346,744
4	Central	Chitambo Town Council	Chitambo	30,635,642	4,532,761	2,700,000	1,832,761	26,102,881
5	Central	Kabwe Municipal Council	Kabwe Central	30,635,642	24,191,187	2,700,000	21,491,187	6,444,455
6	Central	Kabwe Municipal Council	Bwacha	30,635,642	24,386,872	2,700,000	21,686,872	6,248,770
7	Central	Kapiri Mposhi Town Council	Kapiri Mposhi	30,635,642	12,775,000	2,775,000	10,000,000	17,860,642
8	Central	Luano Town Council	Mkushi South	30,635,642	15,324,464	2,850,000	12,474,464	15,311,178
9	Central	Mkushi Town Council	Mkushi North	30,635,642	12,035,600	3,030,000	9,005,600	18,600,042
13	Central	Serenje Town Council	Serenje Central	30,635,642	11,118,446	2,775,000	8,343,446	19,517,196
14	Central	Serenje Town Council	Muchinga	30,635,642	10,860,613	2,775,000	8,085,613	19,775,029
10	Central	Mumbwa Town Council	Mumbwa Central	30,635,642	28,801,287	2,750,000	26,051,287	1,834,355
11	Central	Mumbwa Town Council	Nangoma	30,635,642	21,919,524	2,750,000	19,169,524	8,716,118
12	Central	Ngabwe Town Council	Lufubu	30,635,642	18,113,067	2,850,000	15,263,067	12,522,575
15	Central	Shibuyunji Town Council	Mwembezhhi	30,635,642	30,468,142	2,725,000	27,743,142	167,500
16	Copperbelt	Chililabombwe Municipal Council	Chililabombwe	30,635,642	12,360,772	2,700,000	9,660,772	18,274,870
17	Copperbelt	Chingola Municipal Council	Nchanga	30,635,642	20,700,000	2,700,000	18,000,000	9,935,642
18	Copperbelt	Chingola Municipal Council	Chingola	30,635,642	17,700,000	2,700,000	15,000,000	12,935,642
19	Copperbelt	Kalulushi Municipal Council	Kalulushi	30,635,642	20,112,560	2,700,000	17,412,560	10,523,082
20	Copperbelt	Kitwe City Council	Nkana	30,635,642	10,714,923	2,956,175	7,758,748	19,920,719



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
21	Copperbelt	Kitwe City Council	Kwacha	30,635,642	9,077,583	2,956,175	6,121,408	21,558,059
22	Copperbelt	Kitwe City Council	Chimwemwe	30,635,642	4,740,650	2,956,175	1,784,475	25,894,992
23	Copperbelt	Kitwe City Council	Kamfinsa	30,635,642	18,191,165	2,956,175	15,234,990	12,444,477
24	Copperbelt	Kitwe City Council	Wusakile	30,635,642	7,502,826	2,956,175	4,546,651	23,132,816
25	Copperbelt	Luanshya Municipal Council	Luanshya	30,635,642	24,846,249	2,700,000	22,146,249	5,789,393
26	Copperbelt	Luanshya Municipal Council	Roan	30,635,642	17,700,000	2,700,000	15,000,000	12,935,642
27	Copperbelt	Lufwanyama Town Council	Lufwanyama	30,635,642	30,635,650	3,067,197	27,568,453	- 8
28	Copperbelt	Masaiti Town Council	Kafulafuta	30,635,642	21,875,495	2,865,000	19,010,495	8,760,147
29	Copperbelt	Masaiti Town Council	Masaiti	30,635,642	25,179,161	2,865,000	22,314,161	5,456,481
30	Copperbelt	Mpongwe Town Council	Mpongwe	30,635,642	25,475,159	2,700,000	22,775,159	5,160,483
31	Copperbelt	Mufulira Municipal Council	Mufulira	30,635,642	25,010,381	2,700,000	22,310,381	5,625,261
32	Copperbelt	Mufulira Municipal Council	Kantanshi	30,635,642	25,734,306	2,700,000	23,034,306	4,901,336
33	Copperbelt	Mufulira Municipal Council	Kankoyo	30,635,642	24,640,082	2,700,000	21,940,082	5,995,560
34	Copperbelt	Ndola City Council	Ndola Central	30,635,642	9,690,000	2,700,000	6,990,000	20,945,642
35	Copperbelt	Ndola City Council	Kabushi	30,635,642	12,700,000	2,700,000	10,000,000	17,935,642
36	Copperbelt	Ndola City Council	Bwana Mukubwa	30,635,642	10,875,971	2,700,000	8,175,971	19,759,671
37	Copperbelt	Ndola City Council	Chifubu	30,635,642	16,192,463	2,700,000	13,492,463	14,443,179
38	Eastern	Chadiza Town Council	Chadiza	30,635,642	24,845,238	3,700,000	21,145,238	5,790,404
39	Eastern	Chama Town Council	Chama North	30,635,642	18,864,608	3,030,000	15,834,608	11,771,034
40	Eastern	Chama Town Council	Chama South	30,635,642	23,236,375	3,030,000	20,206,375	7,399,267
41	Eastern	Chasefu Town Council	Chasefu	30,635,642	26,649,860	2,700,000	23,949,860	3,985,782
42	Eastern	Chipangali Town Council	Chipangali	30,635,642	30,199,134	-	30,199,134	436,508
43	Eastern	Chipata City Council	Chipata Central	30,635,642	18,164,826	2,700,000	15,464,826	12,470,816
44	Eastern	Chipata City Council	Luangeni	30,635,642	16,100,000	100,000	16,000,000	14,535,642



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
45	Eastern	Kasenengwa Town Council	Kasenengwa	30,635,642	25,499,735	2,065,601	23,434,134	5,135,907
47	Eastern	Katete Town Council	Milanzhi	30,635,642	6,350,000	1,350,000	5,000,000	24,285,642
46	Eastern	Katete Town Council	Mkaika	30,635,642	6,350,000	1,350,000	5,000,000	24,285,642
48	Eastern	Lumezi Town Council	Lumezi	30,635,642	27,542,136	2,850,000	24,692,136	3,093,506
49	Eastern	Lundazi Town Council	Lundazi	30,635,642	25,097,277	3,925,000	21,172,277	5,538,365
50	Eastern	Lusangazi Town Council	Msanjala	30,635,642	15,153,899	2,850,000	12,303,899	15,481,743
51	Eastern	Mambwe Town Council	Malambo	30,635,642	13,155,057	2,350,000	10,805,057	17,480,585
52	Eastern	Nyimba Town Council	Nyimba	30,635,642	18,053,326	2,810,000	15,243,326	12,582,316
53	Eastern	Petauke Town Council	Petauke Central	30,635,642	14,566,544	2,725,000	11,841,544	16,069,098
54	Eastern	Petauke Town Council	Kaumbwe	30,635,642	2,725,000	2,725,000	-	27,910,642
56	Eastern	Sinda Town Council	Sinda	30,635,642	37,948,209	2,107,494	35,840,715	- 7,312,567
55	Eastern	Sinda Town Council	Kapoche	30,635,642	13,560,726	2,107,494	11,453,232	17,074,916
57	Eastern	Vubwi Town Council	Vubwi	30,635,642	24,621,291	2,775,000	21,846,291	6,014,351
58	Luapula	Chembe Town Council	Chembe	30,635,642	23,162,981	3,200,000	19,962,981	7,472,661
59	Luapula	Chiengwe Town Council	Chiengwe	30,635,642	15,090,000	2,800,000	12,290,000	15,545,642
60	Luapula	Chifunabuli Town Council	Chifunabuli	30,635,642	2,825,000	2,825,000	-	27,810,642
61	Luapula	Chipili Town Council	Chipili	30,635,642	25,671,564	2,700,000	22,971,564	4,964,078
62	Luapula	Kawambwa Town Council	Kawambwa Central	30,635,642	22,909,431	2,737,500	20,171,931	7,726,211
63	Luapula	Kawambwa Town Council	Pambashe	30,635,642	19,237,500	2,737,500	16,500,000	11,398,142
64	Luapula	Lunga Town Council	Luapula	30,635,642	-	-	-	30,635,642
65	Luapula	Mansa Municipal Council	Mansa Central	30,635,642	23,227,559	2,700,000	20,527,559	7,408,083
66	Luapula	Mansa Municipal Council	Bahati	30,635,642	23,395,045	2,700,000	20,695,045	7,240,597
67	Luapula	Milenge Town Council	Milenge	30,635,642	23,825,000	2,825,000	21,000,000	6,810,642
68	Luapula	Mwansabombwe Town Council	Mwansabombwe	30,635,642	25,635,641	3,031,370	22,604,271	5,000,001
69	Luapula	Mwense Town Council	Mwense	30,635,642	8,788,156	2,987,500	5,800,656	21,847,486



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
70	Luapula	Mwense Town Council	Mambilima	30,635,642	15,178,282	2,987,500	12,190,782	15,457,360
71	Luapula	Nchelenge Town Council	Nchelenge	30,635,642	30,635,642	1,030,000	29,605,642	-
72	Luapula	Samfya Town Council	Bangweulu	30,635,642	21,443,482	3,030,000	18,413,482	9,192,160
75	Lusaka	Chongwe Municipal Council	Chongwe	30,635,642	28,158,722	2,810,000	25,348,722	2,476,920
83	Lusaka	Lusaka City Council	Lusaka Central	30,635,642	7,700,000	2,700,000	5,000,000	22,935,642
82	Lusaka	Lusaka City Council	Munali	30,635,642	7,700,000	2,700,000	5,000,000	22,935,642
81	Lusaka	Lusaka City Council	Mandevu	30,635,642	7,700,000	2,700,000	5,000,000	22,935,642
80	Lusaka	Lusaka City Council	Matero	30,635,642	9,498,221	2,700,000	6,798,221	21,137,421
79	Lusaka	Lusaka City Council	Kanyama	30,635,642	7,700,000	2,700,000	5,000,000	22,935,642
77	Lusaka	Lusaka City Council	Kabwata	30,635,642	24,683,047	2,700,000	21,983,047	5,952,595
78	Lusaka	Lusaka City Council	Chawama	30,635,642	7,700,000	2,700,000	5,000,000	22,935,642
74	Lusaka	Chilanga Town Council	Chilanga	30,635,642	23,438,311	2,700,000	20,738,311	7,197,331
84	Lusaka	Kafue Town Council	Kafue	30,635,642	12,920,000	2,920,000	10,000,000	17,715,642
76	Lusaka	Luangwa Town Council	Feira	30,635,642	24,711,883	3,920,000	20,791,883	5,923,759
73	Lusaka	Rufunsa Town Council	Rufunsa	30,635,642	35,516,856	3,030,000	32,486,856	- 4,881,214
85	Muchinga	Chinsali Municipal Council	Chinsali	30,635,642	10,920,000	2,920,000	8,000,000	19,715,642
86	Muchinga	Isoka Town Council	Isoka	30,635,642	9,200,000	2,700,000	6,500,000	21,435,642
87	Muchinga	Kanchibiya Town Council	Kanchibiya	30,635,642	21,693,739	3,000,000	18,693,739	8,941,903
88	Muchinga	Lavushimanda Town Council	Mfuwe	30,635,642	11,161,150	2,920,000	8,241,150	19,474,492
89	Muchinga	Mafinga Town Council	Mafinga	30,635,642	12,927,646	2,920,000	10,007,646	17,707,996
90	Muchinga	Mpika Town Council	Mpika Central	30,635,642	18,964,398	3,030,000	15,934,398	11,671,244
91	Muchinga	Nakonde Town Council	Nakonde	30,635,642	13,660,432	2,900,000	10,760,432	16,975,210
92	Muchinga	Shiwang'andu Town Council	Shiwang'andu	30,635,642	10,469,480	3,140,000	7,329,480	20,166,162
107	North-Western	Chavuma Town Council	Chavuma	30,635,642	16,379,571	2,700,000	13,679,571	14,256,071
106	North-Western	Ikkelenge Town Council	Ikkelenge	30,635,642	11,058,382	2,700,000	8,358,382	19,577,260



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
108	North-Western	Kabompo Town Council	Kabompo	30,635,642	23,435,000	3,000,000	20,435,000	7,200,642
109	North-Western	Kalumbila Town Council	Solwezi West	30,635,642	22,920,241	2,700,000	20,220,241	7,715,401
110	North-Western	Kasempa Town Council	Kasempa	30,635,642	26,098,211	3,000,000	23,098,211	4,537,431
111	North-Western	Manyinga Town Council	Kabomp East	30,635,642	23,998,291	2,525,000	21,473,291	6,637,351
112	North-Western	Mufumbwe Town Council	Mufumbwe	30,635,642	22,500,000	2,700,000	19,800,000	8,135,642
113	North-Western	Mushindamo Town Council	Solwezi East	30,635,642	24,563,266	2,700,000	21,863,266	6,072,376
114	North-Western	Mwinilunga Town Council	Mwinilunga	30,635,642	15,648,718	3,000,000	12,648,718	14,986,924
115	North-Western	Solwezi Municipal Council	Solwezi Central	30,635,642	10,700,000	2,700,000	8,000,000	19,935,642
116	North-Western	Zambezi Town Council	Zambezi East	30,635,642	20,537,565	1,462,500	19,075,065	10,098,077
117	North-Western	Zambezi Town Council	Zambezi West	30,635,642	25,910,722	1,462,500	24,448,222	4,724,920
93	Northern	Chilubi Town Council	Chilubi	30,635,642	11,850,000	2,750,000	9,100,000	18,785,642
94	Northern	Kaputa Town Council	Kaputa	30,635,642	12,775,000	2,775,000	10,000,000	17,860,642
95	Northern	Kasama Municipal Council	Kasama Central	30,635,642	11,405,001	1,405,000	10,000,001	19,230,641
96	Northern	Kasama Municipal Council	Lukashya	30,635,642	11,405,000	1,405,000	10,000,000	19,230,642
97	Northern	Lunte Town Council	Lunte	30,635,642	17,828,221	3,030,000	14,798,221	12,807,421
98	Northern	Lupososhi Town Council	Lupososhi	30,635,642	17,573,220	2,775,000	14,798,220	13,062,422
99	Northern	Luwingu Town Council	Lubansenshi	30,635,642	9,573,221	2,775,000	6,798,221	21,062,421
102	Northern	Mbala Municipal Council	Mbala Central	30,635,642	14,920,000	1,920,000	13,000,000	15,715,642
103	Northern	Mporokoso Town Council	Mporokoso	30,635,642	10,337,789	2,810,000	7,527,789	20,297,853
104	Northern	Mpulungu Town Council	Mpulungu	30,635,642	12,775,000	2,775,000	10,000,000	17,860,642



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
105	Northern	Mungwi Town Council	Malole	30,635,642	9,828,221	3,030,000	6,798,221	20,807,421
100	Northern	Nsama Town Council	Chimbamilonga	30,635,642	12,975,000	2,475,000	10,500,000	17,660,642
101	Northern	Senga Hill Town Council	Senga Hill	30,635,642	23,745,381	2,955,000	20,790,381	6,890,261
118	Southern	Chikankata Town Council	Chikankata	30,635,642	11,900,000	2,900,000	9,000,000	18,735,642
119	Southern	Chirundu Town Council	Chirundu	30,635,642	12,850,000	2,850,000	10,000,000	17,785,642
120	Southern	Choma Municipal Council	Choma Central	30,635,642	11,725,000	2,725,000	9,000,000	18,910,642
121	southern	Choma Municipal Council	Mbabala	30,635,642	18,693,567	2,725,000	15,968,567	11,942,075
122	Southern	Gwembe Town Council	Gwembe	30,635,642	18,565,392	2,810,000	15,755,392	12,070,250
123	Southern	Itzhi Tezhi Town Council	Itzhi - Tezhi	30,635,642	9,250,000	2,850,000	6,400,000	21,385,642
124	Southern	Kalomo Town Council	Kalomo Central	30,635,642	14,906,250	1,906,250	13,000,000	15,729,392
125	Southern	Kalomo Town Council	Dudumwezi	30,635,642	14,906,250	1,906,250	13,000,000	15,729,392
126	Southern	Kazungula Town Council	Katombola	30,635,642	10,700,000	2,700,000	8,000,000	19,935,642
127	Southern	Livingstone City Council	Livingstone Central	30,635,642	20,700,000	2,700,000	18,000,000	9,935,642
128	Southern	Mazabuka Municipal Council	Mazabuka Central	30,635,642	7,059,030	1,225,000	5,834,030	23,576,612
129	Southern	Mazabuka Municipal Council	Magoye	30,635,642	13,725,000	1,225,000	12,500,000	16,910,642
130	Southern	Monze Town Council	Monze Central	30,635,642	17,733,333	2,233,333	15,500,000	12,902,309
131	Southern	Monze Town Council	Bwengwa	30,635,642	10,233,333	2,233,333	8,000,000	20,402,309
132	Southern	Monze Town Council	Moomba	30,635,642	14,233,333	2,233,333	12,000,000	16,402,309
133	Southern	Namwala Town Council	Namwala	30,635,642	24,586,648	4,000,000	20,586,648	6,048,994
136	Southern	Pemba Town Council	Pemba	30,635,642	29,600,000	2,850,000	26,750,000	1,035,642
134	Southern	Siavonga Town Council	Siavonga	30,635,642	9,910,386	2,700,000	7,210,386	20,725,256
135	Southern	Sinazongwe Town Council	Sinazongwe	30,635,642	24,491,544	2,850,000	21,641,544	6,144,098
137	Southern	Zimba Town Council	Mapatizya	30,635,642	25,438,135	2,920,000	22,518,135	5,197,507
138	Western	Kalabo Town Council	Kalabo Central	30,635,642	10,096,215	2,810,000	7,286,215	20,539,427



No.	Province	Local Authority	Constituency	Budget K	Funding K	Retained Funds K	Disbursed Amount K	Variance K
139	Western	Kalabo Town Council	Liuwa	30,635,642	14,189,875	2,810,000	11,379,875	16,445,767
140	Western	Kaoma Town Council	Kaoma Central	30,635,642	13,686,451	2,810,000	10,876,451	16,949,191
141	Western	Kaoma Town Council	Mangango	30,635,642	12,810,000	2,810,000	10,000,000	17,825,642
142	Western	Limulunga Town Council	Luena	30,635,642	7,774,719	2,850,000	4,924,719	22,860,923
143	Western	Luampa Town Council	Luampa	30,635,642	22,143,111	2,810,000	19,333,111	8,492,531
144	Western	Lukulu Town Council	Lukulu East	30,635,642	21,444,701	1,750,000	19,694,701	9,190,941
145	Western	Mitete Town Council	Mitete	30,635,642	17,752,668	1,725,000	16,027,668	12,882,974
146	Western	Mongu Municipal Council	Mongu Central	30,635,642	11,554,609	2,700,000	8,854,609	19,081,033
147	Western	Mongu Municipal Council	Nalikwanda	30,635,642	10,870,772	2,700,000	8,170,772	19,764,870
148	Western	Mulobezi Town Council	Mulobezi	30,635,642	20,658,266	2,812,500	17,845,766	9,977,376
149	Western	Mwandi Town Council	Mwandi	30,635,642	21,060,026	1,810,000	19,250,026	9,575,616
150	Western	Nalolo Town Council	Nalolo	30,635,642	14,541,482	5,210,000	9,331,482	16,094,160
151	Western	Nkeyema Town Council	Nkeyema	30,635,642	11,179,518	2,810,000	8,369,518	19,456,124
152	Western	Senanga Town Council	Senanga	30,635,642	8,885,618	2,810,000	6,075,618	21,750,024
154	Western	Shangombo Town Council	Shangombo	30,635,642	18,468,408	2,775,000	15,693,408	12,167,234
153	Western	Sesheke Town Council	Sesheke	30,635,642	3,537,566	2,812,500	725,066	27,098,076
155	Western	Sikongo Town Council	Sikongo	30,635,642	17,902,280	2,810,000	15,092,280	12,733,362
156	Western	Sioma Town Council	Sioma	30,635,642	11,810,000	1,810,000	10,000,000	18,825,642
		Total		4,779,160,152	2,634,836,664	412,052,529	2,222,784,142	2,144,323,488



Appendix 1.1: Retained Funds

No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
1	Central	Chibombo Town Council	Katuba	1	1	
2	Central	Chibombo Town Council	Keembe	1	2	
3	Central	Chisamba Town Council	Chisamba	1	1	2,775,000
4	Central	Chitambo Town Council	Chitambo	1	0	2,700,000
5	Central	Kabwe Municipal Council	Kabwe Central	0	0	2,700,000
6	Central	Kabwe Municipal Council	Bwacha	0	0	2,700,000
7	Central	Kapiri Mposhi Town Council	Kapiri Mposhi	1	0	2,775,000
8	Central	Luano Town Council	Mkushi South	1	1	2,850,000
9	Central	Mkushi Town Council	Mkushi North	1	1	3,030,000
10	Central	Mumbwa Town Council	Mumbwa Central	1	5	2,750,000
11	Central	Mumbwa Town Council	Nangoma	1	1	2,750,000
12	Central	Ngabwe Town Council	Lufubu	1	0	2,850,000
13	Central	Serenje Town Council	Serenje Central	1	0	2,775,000
14	Central	Serenje Town Council	Muchinga	1	0	2,775,000
15	Central	Shibuyunji Town Council	Mwembezi	1	0	2,725,000
16	Copperbelt	Chililabombwe Municipal Council	Chililabombwe	0	0	2,700,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
17	Copperbelt	Chingola Municipal Council	Nchanga	1	0	2,700,000
18	Copperbelt	Chingola Municipal Council	Chingola	0	0	2,700,000
19	Copperbelt	Kalulushi Municipal Council	Kalulushi	1	0	2,700,000
20	Copperbelt	Kitwe City Council	Nkana	1	0	2,956,175
21	Copperbelt	Kitwe City Council	Kwacha	0	0	2,956,175
22	Copperbelt	Kitwe City Council	Chimwemwe	1	0	2,956,175
23	Copperbelt	Kitwe City Council	Kamfinsa	1	0	2,956,175
24	Copperbelt	Kitwe City Council	Wusakile	0	0	2,956,175
25	Copperbelt	Luanshya Municipal Council	Luanshya	0	0	2,700,000
26	Copperbelt	Luanshya Municipal Council	Roan	0	0	2,700,000
27	Copperbelt	Lufwanyama Town Council	Lufwanyama	1	0	3,067,197
28	Copperbelt	Masaiti Town Council	Kafulafuta	1	2	2,865,000
29	Copperbelt	Masaiti Town Council	Masaiti	1	1	2,865,000
30	Copperbelt	Mpongwe Town Council	Mpongwe	1	0	2,700,000
31	Copperbelt	Mufulira Municipal Council	Mufulira Central	0	0	2,700,000
32	Copperbelt	Mufulira Municipal Council	Kantanshi	1	0	2,700,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
33	Copperbelt	Mufulira Municipal Council	Kankoyo	1	0	2,700,000
34	Copperbelt	Ndola City Council	Ndola Central	0	0	2,700,000
35	Copperbelt	Ndola City Council	Kabushi	1	0	2,700,000
36	Copperbelt	Ndola City Council	Bwana Mukubwa	0	0	2,700,000
37	Copperbelt	Ndola City Council	Chifubu	1	0	2,700,000
38	Eastern	Chadiza Town Council	Chadiza	1	0	3,700,000
39	Eastern	Chama Town Council	Chama North	0	3	3,030,000
40	Eastern	Chama Town Council	Chama South	1	3	3,030,000
41	Eastern	Chasefu Town Council	Chasefu	1	2	2,700,000
42	Eastern	Chipangali Town Council	Chipangali	1	6	-
43	Eastern	Chipata City Council	Chipata Central	0	0	2,700,000
44	Eastern	Chipata City Council	Luangeni	1	0	100,000
45	Eastern	Kasenengwa Town Council	Kasenengwa	1	0	2,065,601
46	Eastern	Katete Town Council	Mkaika	1	0	1,350,000
47	Eastern	Katete Town Council	Milanzi	1	0	1,350,000
48	Eastern	Lumezi Town Council	Lumezi	1	0	2,850,000
49	Eastern	Lundazi Town Council	Lundazi	1	0	3,925,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
50	Eastern	Lusangazi Town Council	Msanzala	1	0	2,850,000
51	Eastern	Mambwe Town Council	Malambo	1	6	2,350,000
52	Eastern	Nyimba Town Council	Nyimba	1	4	2,810,000
53	Eastern	Petauke Town Council	Petauke Central	0	0	2,725,000
54	Eastern	Petauke Town Council	Kaumbwe	1	0	2,725,000
55	Eastern	Sinda Town Council	Kopoche	0	0	2,107,494
56	Eastern	Sinda Town Council	Sinda	1	0	2,107,494
57	Eastern	Vubwi Town Council	Vubwi	1	0	2,775,000
58	Luapula	Chembe Town Council	Chembe	1	1	3,200,000
59	Luapula	Chiengwe Town Council	Chiengwe	1	3	2,800,000
60	Luapula	Chifunabuli Town Council	Chifunabuli	1	0	2,825,000
61	Luapula	Chipili Town Council	Chipili	1	0	2,700,000
62	Luapula	Kawambwa Town Council	Kawambwa Central	1	1	2,737,500
63	Luapula	Kawambwa Town Council	Pambashe	1	2	2,737,500
64	Luapula	Lunga Town Council	Luapula	0	1	-
65	Luapula	Mansa Municipal Council	Mansa Central	0	0	2,700,000
66	Luapula	Mansa Municipal Council	Bahati	0	0	2,700,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
67	Luapula	Milenge Town Council	Milenge	1	1	2,825,000
68	Luapula	Mwansabombwe Town Council	Mwansabombwe	1	0	3,031,370
69	Luapula	Mwense Town Council	Mwense	1	2	2,987,500
70	Luapula	Mwense Town Council	Mambilima	0	3	2,987,500
71	Luapula	Nchelenge Town Council	Nchelenge	1	3	1,030,000
72	Luapula	Samfya Town Council	Bangweulu	1	0	3,030,000
73	Lusaka	Chilanga Town Council	Chilanga	1	0	2,700,000
74	Lusaka	Chongwe Municipal Council	Chongwe	1	1	2,810,000
75	Lusaka	Kafue Town Council	Kafue	1	0	2,920,000
76	Lusaka	Luangwa Town Council	Feira	1	2	3,920,000
77	Lusaka	Lusaka City Council	Kabwata	0	0	2,700,000
78	Lusaka	Lusaka City Council	Chawama	0	0	2,700,000
79	Lusaka	Lusaka City Council	Kanyama	0	0	2,700,000
80	Lusaka	Lusaka City Council	Matero	0	0	2,700,000
81	Lusaka	Lusaka City Council	Mandevu	0	0	2,700,000
82	Lusaka	Lusaka City Council	Munali	0	0	2,700,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
83	Lusaka	Lusaka City Council	Lusaka Central	0	0	2,700,000
84	Lusaka	Rufunsa Town Council	Rufunsa	1	3	3,030,000
85	Muchinga	Kanchibiya Town Council	Kanchibiya	1	4	3,000,000
86	Muchinga	Chinsali Municipal Council	Chinsali	1	3	2,920,000
87	Muchinga	Isoka Town Council	Isoka	1	2	2,700,000
88	Muchinga	Lavushimanda Town Council	Mfuwe	1	2	2,920,000
89	Muchinga	Mafinga Town Council	Mafinga	1	3	2,920,000
90	Muchinga	Mpika Town Council	Mpika Central	1	2	3,030,000
91	Muchinga	Nakonde Town Council	Nakonde	1	2	2,900,000
92	Muchinga	Shiwang'andu Town Council	Shiwang'andu	1	4	3,140,000
93	North- Western	Chavuma Town Council	Chavuma	1	1	2,700,000
94	North- Western	Ikkelenge Town Council	Ikkelenge	1	1	2,700,000
95	North- Western	Kabompo Town Council	Kabompo	1	0	3,000,000
96	North- Western	Kalumbila Town Council	Solvezi West	0	1	2,700,000
97	North- Western	Kasempa Town Council	Kasempa	1	2	3,000,000
98	North- Western	Manyinga Town Council	Manyinga	1	1	2,525,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
99	North- Western	Mufumbwe Town Council	Mufumbwe	1	1	2,700,000
100	North- Western	Mushindamo Town Council	Solvezi East	1	2	2,700,000
101	North- Western	Mwinilunga Town Council	Mwinilunga	1	6	3,000,000
102	North- Western	Solvezi Municipal Council	Solvezi Central	0	1	2,700,000
103	North- Western	Zambezi Town Council	Zambezi East	1	4	1,462,500
104	North- Western	Zambezi Town Council	Zambezi West	1	3	1,462,500
105	Northern	Kaputa Town Council	Kaputa	1	0	2,775,000
106	Northern	Chilubi Town Council	Chilubi	1	0	2,750,000
107	Northern	Kasama Municipal Council	Kasama Central	0	0	1,405,000
108	Northern	Kasama Municipal Council	Lukashya	1	0	1,405,000
109	Northern	Lunte Town Council	Lunte	1	3	3,030,000
110	Northern	Lupososhi Town Council	Lupososhi	1	0	2,775,000
111	Northern	Mbala Municipal Council	Mbala Central	1	0	1,920,000
112	Northern	Mpulungu Town Council	Mpulungu	1	0	2,775,000
113	Northern	Mungwi Town Council	Malole	1	0	3,030,000
114	Northern	Senga Hill Town Council	Senga Hill	1	0	2,955,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
115	Northern	Luwingu Town Council	Lubansenshi	1	0	2,775,000
116	Northern	Mporokoso Town Council	Mporokoso	1	0	2,810,000
117	Northern	Nsama Town Council	Chimbamilonga	1	0	2,475,000
118	Southern	Chikankata Town Council	Chikankata	1	2	2,900,000
119	Southern	Chirundu Town Council	Chirundu	1	0	2,850,000
120	Southern	Choma Municipal Council	Choma Central	0	0	2,725,000
121	southern	Choma Municipal Council	Mbabala	1	0	2,725,000
122	Southern	Gwembe Town Council	Gwembe	1	0	2,810,000
123	Southern	Itezhi Tezhi Town Council	Itezhi - Tezhi	1	6	2,850,000
124	Southern	Kalomo Town Council	Kalomo Central	0	0	1,906,250
125	Southern	Kalomo Town Council	Dudumwezi	1	0	1,906,250
126	Southern	Kazungula Town Council	Katombola	1	5	2,700,000
127	Southern	Livingstone City Council	Livingstone Central	1	0	2,700,000
128	Southern	Mazabuka Municipal Council	Mazabuka Central	0	0	1,225,000
129	Southern	Mazabuka Municipal Council	Magoye	1	0	1,225,000
130	Southern	Monze Town Council	Monze Central	0	0	2,233,333



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
131	Southern	Monze Town Council	Bwengwa	1	0	2,233,333
132	Southern	Monze Town Council	Moomba	1	0	2,233,333
133	Southern	Namwala Town Council	Namwala	1	4	4,000,000
134	Southern	Pemba Town Council	Pemba	1	2	2,850,000
135	Southern	Siavonga Town Council	Siavonga	1	1	2,700,000
136	Southern	Sinazongwe Town Council	Sinazongwe	1	2	2,850,000
137	Southern	Zimba Town Council	Mapatizya	1	0	2,920,000
138	Western	Kalabo Town Council	Kalabo Central	1	0	2,810,000
139	Western	Kalabo Town Council	Liuwa	1	0	2,810,000
140	Western	Kaoma Town Council	Kaoma Central	0	0	2,810,000
141	western	Kaoma Town Council	Mangango	1	0	2,810,000
142	Western	Limulunga Town Council	Luenā	1	2	2,850,000
143	Western	Luampa Town Council	Luampa	1	0	2,810,000
144	Western	Lukulu Town Council	Lukulu East	1	0	1,750,000
145	Western	Mitete Town Council	Mitete	1	0	1,725,000
146	Western	Mongu Municipal Council	Mongu Central	0	0	2,700,000



No.	Province	Local Authority	Constituency	No. of Albulances Reveceived	No. of Motor Bikes Received	Total Retained Funds K
147	Western	Mongu Municipal Council	Nalikwanda	1	0	2,700,000
148	Western	Mulobezi Town Council	Mulobezi	1	0	2,812,500
149	Western	Mwandi Town Council	Mwandi	1	1	1,810,000
150	Western	Nalolo Town Council	Nalolo	1	1	5,210,000
151	Western	Nkeyema Town Council	Nkeyema	1	0	2,810,000
152	Western	Senanga Town Council	Senanga	1	0	2,810,000
153	Western	Sesheke Town Council	Sesheke	1	0	2,812,500
154	Western	Shangombo Town Council	Shangombo	1	0	2,775,000
155	Western	Sikongo Town Council	Sikongo	1	0	2,810,000
156	Western	Sioma Town Council	Sioma	1	1	1,810,000
		Total		121	137	412,052,529



Appendix: 2.1 Total Unspent Funds - Community Projects

No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
1	Central	Chibombo	Keembe	12,103,357	4,163,438		16,266,795	15,542,413	724,382	4%
2	Central	Chibombo	Katuba	15,288,569	6,792,968		22,081,537	20,319,090	1,762,447	8%
3	Central	Chisamba	Chisamba	11,453,489	5,390,165		16,843,654	13,043,074	3,800,580	23%
4	Central	Chitambo	Chitambo	17,645,167	1,044,673		18,689,840	17,974,468	715,372	4%
5	Central	Kabwe	Kabwe Central	13,027,590	11,316,880		24,344,470	12,952,143	11,392,327	47%
6	Central	Kabwe	Bwacha	6,513,669	11,311,856		17,825,525	9,899,159	7,926,367	44%
7	Central	Kapiri- Mposhi	Kapiri-Mposhi	18,948,104	-		18,948,104	16,942,426	2,005,678	11%
8	Central	Luano	Mkushi South	19,616,285	5,725,371	-	25,341,656	24,982,536	359,120	1%
9	Central	Mkushi	Mkushi North	25,071,191	2,667,366	-	27,738,557	27,695,805	42,752	0%
10	Central	Serenje	Serenje Central	26,730,728	-	(1,155,971)	25,574,757	19,351,936	6,222,821	24%
11	Central	Serenje	Muchinga	22,358,543	893,326	-	23,251,869	16,354,598	6,897,271	30%
12	Central	Mumbwa	Mumbwa Central	12,617,014	13,097,653		25,714,667	18,747,142	6,967,525	27%
13	Central	Mumbwa	Nangoma	17,535,017	9,736,754		27,271,771	24,433,915	2,837,856	10%
14	Central	Ngabwe	Lufubu	18,906,576	2,546,902		21,453,478	15,447,806	6,005,672	28%
15	Central	Shibuyunji	Mwembeshi	15,690,879	13,543,271		29,234,150	28,033,136	1,201,014	4%
16	Copperbelt	Chililabombwe	Chililabombwe	14,258,999	3,475,022	1,000,000	18,734,021	19,758,894	(1,024,873)	-5%
17	Copperbelt	Chingola	Nehanga	17,165,125	4,432,224		21,597,349	15,118,145	6,479,204	30%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
18	Copperbelt	Chingola	Chingola	11,504,811	4,169,358		15,674,169	15,363,276	310,893	2%
19	Copperbelt	Kalulushi	Kalulushi	16,062,052	5,272,283		21,334,335	18,544,730	2,789,605	13%
20	Copperbelt	Kitwe	Nkana	20,799,373	1,731,327	1,000,000	23,530,700	15,320,836	8,209,864	35%
21	Copperbelt	Kitwe	Kwacha	21,104,263	730,636	-	21,834,899	14,474,384	7,360,515	34%
22	Copperbelt	Kitwe	Chimwemwe	18,345,792	-	-	18,345,792	12,169,413	6,176,379	34%
23	Copperbelt	Kitwe	Kamfinsa	19,920,021	7,205,143		27,125,164	21,617,431	5,507,733	20%
24	Copperbelt	Kitwe	Wusakile	17,552,033	129,579	-	17,681,612	10,126,325	7,555,287	43%
25	Copperbelt	Luanshya	Luanshya Central	19,642,117	10,267,047		29,909,164	24,604,805	5,304,359	18%
26	Copperbelt	Luanshya	Roan	20,791,410	4,051,485		24,842,895	20,495,068	4,347,827	18%
27	Copperbelt	Lufwanyama	Lufwanyama	5,939,401	19,225,478		25,164,879	24,270,156	894,723	4%
28	Copperbelt	Masaiti	Kafulafuta	20,479,349	5,491,905		25,971,254	22,589,169	3,382,085	13%
29	Copperbelt	Masaiti	Masaiti	16,980,004	9,803,973		26,783,977	19,952,018	6,831,959	26%
30	Copperbelt	Mpongwe	Mpongwe	18,549,277	12,344,797		30,894,074	28,490,508	2,403,566	8%
31	Copperbelt	Mufulira	Mufulira	11,912,862	10,913,142		22,826,004	18,217,592	4,608,412	20%
32	Copperbelt	Mufulira	Kantanshi	12,535,907	10,228,012		22,763,919	20,176,453	2,587,466	11%
33	Copperbelt	Mufulira	Kankoyo	9,488,207	13,139,473		22,627,680	20,945,956	1,681,724	7%
34	Copperbelt	Ndola	Ndola Central	19,338,473	487,172		19,825,645	16,155,288	3,670,357	19%
35	Copperbelt	Ndola	Kabushi	19,338,473	3,111,184		22,449,657	19,286,486	3,163,171	14%
36	Copperbelt	Ndola	Bwana Mkubwa	19,613,051	-	-	19,613,051	17,796,869	1,816,182	9%



No.	Province	Local Authority	Constituency	Balance b/f	Funding in 2024	Other Receipts	Total Funds Available	Total Expenditure	Unspent as at 31/12/2024	Unspent %
37	Copperbelt	Ndola	Chifubu	18,279,293	737,993		19,017,286	20,565,570	(1,548,284)	-8%
38	Eastern	Chadiza	Chadiza	18,856,897	11,263,557		30,120,454	28,800,187	1,320,267	4%
39	Eastern	Chama	Chama North	21,611,546	7,756,393		29,367,939	28,532,224	835,715	3%
40	Eastern	Chama	Chama South	24,448,181	11,198,444		35,646,625	31,074,287	4,572,338	13%
41	Eastern	Chasefu	Chasefu	18,860,108	10,907,254		29,767,362	25,003,898	4,763,464	16%
42	Eastern	Chipangali	Chipangali	9,409,819	16,623,118		26,032,937	16,107,524	9,925,413	38%
43	Eastern	Chipata	Chipata Central	14,664,321	7,980,407		22,644,728	20,551,188	2,093,540	9%
44	Eastern	Chipata	Luangeni	16,339,237	8,545,687	(157,452)	24,727,472	22,913,005	1,814,467	7%
45	Eastern	Kasenengwa	Kasenengwa	13,654,953	10,322,978		23,977,931	21,045,095	2,932,836	12%
46	Eastern	Katete	Milanzi	20,278,870	49,256		20,328,126	2,773,403	17,554,723	86%
47	Eastern	Katete	Mkaika	15,510,946	142,500	-	15,653,446	7,544,227	8,109,219	52%
48	Eastern	Lumezi	Lumezi	11,277,374	13,428,584		24,705,958	24,670,488	35,470	0%
49	Eastern	Lundazi	Lundazi	13,837,833	11,247,332		25,085,165	20,260,530	4,824,635	19%
50	Eastern	Lusangazi	Msanzala	28,224,738	1,100,427		29,325,165	25,811,427	3,513,738	12%
51	Eastern	Mambwe	Malambo	11,415,035	6,496,131		17,911,166	11,444,760	6,466,406	36%
52	Eastern	Nyimba	Nyimba	17,901,180	5,603,970		23,505,150	24,621,290	(1,116,140)	-5%
53	Eastern	Petauke	Petauke Central	23,350,870	5,116,091		28,466,961	27,974,670	492,291	2%
54	Eastern	Petauke	Kaumbwe	26,518,761	-	(2,296,401)	24,222,360	23,109,288	1,113,072	5%
55	Eastern	Sinda	Sinda	20,484,151	22,793,456		43,277,607	29,192,443	14,085,164	33%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
56	Eastern	Sinda	Kapoche	13,768,673	7,775,067		21,543,740	14,768,226	6,775,514	31%
57	Eastern	Vubwi	Vubwi	6,676,114	13,489,305		20,165,419	19,872,452	292,967	1%
58	Luapula	Chembe	Chembe	15,764,264	11,455,561		27,219,825	16,073,121	11,146,704	41%
59	Luapula	Chiengwe	Chiengwe	20,654,560	1,648,444		22,303,004	20,317,326	1,985,678	9%
60	Luapula	Chifunabuli	Chifunabuli	22,452,542	-	(3,232,566)	19,219,976	19,219,203	773	0%
61	Luapula	Chipili	Chipili	11,483,922	14,592,690		26,076,612	24,479,368	1,597,244	6%
62	Luapula	Kawambwa	Kawambwa Central	14,844,203	11,066,236	-	25,910,439	18,305,227	7,605,212	29%
63	Luapula	Kawambwa	Pambashe	17,365,633	8,150,083		25,515,716	15,899,848	9,615,868	38%
64	Luapula	Lunga	Luapula	21,174,515	-	(1,287,532)	19,886,983	8,785,333	11,101,650	56%
65	Luapula	Mansa	Mansa Central	15,673,896	7,144,868		22,818,764	24,322,423	(1,503,659)	-7%
66	Luapula	Mansa	Bahati	19,705,387	8,643,140		28,348,527	24,348,557	3,999,970	14%
67	Luapula	Milenge	Milenge	14,302,894	8,740,453		23,043,347	16,436,484	6,606,863	29%
68	Luapula	Mwansabombwe	Mwansabombwe	14,300,770	11,362,623		25,663,393	25,739,028	(75,635)	0%
69	Luapula	Mwense	Mwense Central	15,366,244	230,393	-	15,596,637	16,217,841	(621,204)	-4%
70	Luapula	Mwense	Mambilima	18,770,344	5,324,600	-	24,094,944	20,640,733	3,454,211	14%
71	Luapula	Nchelenge	Nchelenge	11,342,398	16,781,611	-	28,124,009	22,085,258	6,038,751	21%
72	Luapula	Samfya	Bangweulu	22,878,573	5,240,156		28,118,729	26,581,332	1,537,397	5%
73	Lusaka	Chongwe	Chongwe	7,165,466	13,048,284		20,213,750	15,202,195	5,011,555	25%
74	Lusaka	Lusaka	Lusaka Central	25,853,250	1,019,062		26,872,312	19,060,027	7,812,285	29%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
75	Lusaka	Lusaka	Munali	23,482,727	-	(1,305,714)	22,177,013	15,179,461	6,997,552	32%
76	Lusaka	Lusaka	Mandevu	23,133,159	-		23,133,159	8,165,030	14,968,129	65%
77	Lusaka	Lusaka	Matero	22,218,697	184,062		22,402,759	15,366,980	7,035,779	31%
78	Lusaka	Lusaka	Kanyama	17,371,761	743,623		18,115,384	15,026,060	3,089,324	17%
79	Lusaka	Lusaka	Kabwata	18,585,219	12,530,337		31,115,556	22,329,633	8,785,923	28%
80	Lusaka	Lusaka	Chawama	29,491,268	-		29,491,268	17,512,742	11,978,526	41%
81	Lusaka	Chilanga	Chilanga	12,372,419	8,765,417		21,137,836	14,139,385	6,998,451	33%
82	Lusaka	Kafue	Kafue	20,362,763	4,407,825		24,770,588	17,682,766	7,087,822	29%
83	Lusaka	Luangwa	Feira	13,789,199	9,584,897		23,374,096	20,639,756	2,734,340	12%
84	Lusaka	Rufunsa	Rufunsa	1,372,959	20,584,064	-	21,957,023	16,910,050	5,046,973	
85	Muchinga	Chinsali	Chinsali	19,529,906	3,988,092		23,517,998	19,269,394	4,248,604	18%
86	Muchinga	Isoka	Isoka	21,007,044	-		21,007,044	14,987,772	6,019,272	29%
87	Muchinga	Kanchibiya	Kanchibiya	12,365,006	8,322,807		20,687,813	19,814,698	873,115	4%
88	Muchinga	Lavushimanda	Mfuwe	14,441,906	250,986		14,692,892	12,268,935	2,423,957	16%
89	Muchinga	Mafinga	Mafinga	18,069,958	2,415,269		20,485,227	20,357,306	127,921	1%
90	Muchinga	Mpika	Mpika	5,600,908	3,366,876		8,967,784	16,432,040	(7,464,256)	-83%
91	Muchinga	Nakonde	Nakonde	15,331,978	4,715,578		20,047,556	20,065,230	(17,674)	0%
92	Muchinga	Shiwang'andu	Shiwang'andu	26,410,636	-		26,410,636	25,877,509	533,127	2%
93	North-Western	Chavuma	Chavuma	19,640,515	1,386,995		21,027,510	22,504,306	(1,476,796)	-7%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
94	North-Western	Ikkelenge	Ikkeleng'i	6,662,600	6,000,846		12,663,446	9,640,677	3,022,769	24%
95	North-Western	Kabompo	Kabompo	22,837,029	9,247,516		32,084,545	31,304,959	779,586	2%
96	North-Western	Kalumbila	Solwezi West	8,397,820	7,824,065		16,221,885	12,893,308	3,328,577	21%
97	North-Western	Kasempa	Kasempa	5,564,292	12,416,884		17,981,176	15,122,107	2,859,069	16%
98	North-Western	Manyinga	Kabompo East	20,496,669	7,967,782		28,464,451	21,394,519	7,069,932	25%
99	North-Western	Mufumbwe	Mufumbwe	9,372,245	10,051,079		19,423,324	15,195,055	4,228,269	22%
100	North-Western	Mushindamo	Solwezi East	7,638,229	12,978,344		20,616,573	15,198,480	5,418,093	26%
101	North-Western	Mwinilungá	Mwinilungá	18,774,571	6,930,957		25,705,528	23,093,733	2,611,795	10%
102	North-Western	Solwezi	Solwezi Central	20,683,221	2,716,346		23,399,567	14,611,094	8,788,473	38%
103	North-Western	Zambezi	Zambezi East	22,502,423	9,388,715	350,000	32,241,138	19,121,862	13,119,276	41%
104	North-Western	Zambezi	Zambezi West	17,627,726	14,769,794		32,397,520	26,925,333	5,472,187	17%
105	Northern	Chilubi	Chilubi	21,227,176	5,025,460		26,252,636	12,141,728	14,110,908	54%
106	Northern	Kaputa	Kaputa	21,886,328	3,855,441		25,741,769	25,855,333	(113,564)	0%
107	Northern	Kasama	Kasama Central	19,672,342	-		19,672,342	18,869,496	802,846	4%
108	Northern	Kasama	Lukashya	21,506,877	853,049		22,359,926	17,880,742	4,479,184	20%
109	Northern	Lunte	Lunte	9,874,976	7,096,543		16,971,519	14,302,691	2,668,828	16%
110	Northern	Lupososhi	Lupososhi	13,486,297	7,719,984		21,206,281	15,315,942	5,890,339	28%
111	Northern	Luwingu	Lubansenshi	18,036,298	765,823		18,802,121	15,529,028	3,273,093	17%
112	Northern	Mbala	Mbala	13,923,782	8,109,999		22,033,781	21,716,943	316,838	1%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
113	Northern	Mporokoso	Mporokoso	18,492,397	179,192		18,671,589	14,251,475	4,420,114	24%
114	Northern	Mpulungu	Mpulungu	14,326,549	3,255,704		17,582,253	15,924,797	1,657,456	9%
115	Northern	Mungwi	Malole	16,664,854	3,301,995		19,966,849	18,410,187	1,556,662	8%
116	Northern	Nsama	Chimbamilonga	24291199	10,170,707		34,461,906	27,883,689	6,578,217	19%
117	Northern	Senga Hill	Senga Hill	26,507,928	4,283,874		30,791,802	29,385,710	1,406,092	5%
118	Southern	Chikankata	Chikankata	17,796,328	4,948,218		22,744,546	19,428,803	3,315,743	15%
119	Southern	Chirundu	Chirundu	14,085,962	6,840,000	-	20,925,962	16,661,843	4,264,119	20%
120	Southern	Choma	Choma Central	15,646,692	3,399,214		19,045,906	16,630,567	2,415,339	13%
121	Southern	Choma	Mbabala	19,067,190	8,662,072	-	27,729,262	21,558,674	6,170,588	22%
122	Southern	Gwembe	Gwembe	17,889,670	7,987,905		25,877,575	17,366,008	8,511,567	33%
123	Southern	Itezhi-Tezhi	Itezhi-Tezhi	17,645,018	787,683		18,432,701	17,947,063	485,638	3%
124	Southern	Kalomo	Kalomo Central	16,849,500	6,701,792		23,551,292	13,550,863	10,000,429	42%
125	Southern	Kalomo	Dundumwezi	18,345,759	2,336,839		20,682,598	16,665,265	4,017,333	19%
126	Southern	Kazungula	Katombora	21,530,633	4,825,564		26,356,197	21,184,706	5,171,491	20%
127	Southern	Livingstone	Livingstone	16,309,061	4,538,321		20,847,382	21,158,398	(311,016)	-1%
128	Southern	Mazabuka	Mazabuka Central	7,651,068	2,492,347		10,143,415	10,374,589	(231,174)	-2%
129	Southern	Mazabuka	Magoye	13,489,432	7,125,000		20,614,432	13,535,837	7,078,595	34%
130	Southern	Monze	Monze Central	8,559,842	5,393,343		13,953,185	11,842,047	2,111,138	15%
131	Southern	Monze	Bweengwa	15,021,310	1,283,834		13,737,476	13,827,097	(89,621)	-1%



No.	Province	Local Authority	Constituency	Balance b/f	Funding in 2024	Other Receipts	Total Funds Available	Total Expenditure	Unspent as at 31/12/2024	Unspent %
132	Southern	Monze	Moomba	15,841,070	6,226,208		22,067,278	21,624,977	442,301	2%
133	Southern	Namwala	Namwala	18,027,303	10,018,655		28,045,958	21,109,139	6,936,819	25%
134	Southern	Pemba	Pemba	11,017,825	13,788,900		24,806,725	25,489,976	(683,251)	-3%
135	Southern	Siavonga	Siavonga	8,554,700	893,683		7,661,017	9,160,336	(1,499,319)	-20%
136	Southern	Sinazongwe	Sinazongwe	22,213,742	8,540,600		30,754,342	22,229,673	8,524,669	28%
137	Southern	Zimba	Mapatizya	19,143,059	11,000,753		30,143,812	26,156,127	3,987,685	13%
138	Western	Kalabo	Kalabo Central	19,092,222	-		19,092,222	17,957,663	1,134,559	6%
139	Western	Kalabo	Liuwa	22,791,416	4,742,613		27,534,029	26,765,977	768,052	3%
140	Western	Kaoma	Kaoma	16,947,838	5,148,031		22,095,869	23,350,674	(1,254,805)	-6%
141	Western	Kaoma	Mangango	16,005,446	5,080,931		21,086,377	19,474,597	1,611,780	8%
142	Western	Limulunga	Luena	14,164,528	1,793,487		15,958,015	12,688,911	3,269,104	20%
143	Western	Luampa	Luampa	14,996,036	9,574,378		24,570,414	14,677,030	9,893,384	40%
144	Western	Lukulu	Lukulu	22,960,881	8,423,426		31,384,307	27,690,673	3,693,634	12%
145	Western	Mitete	Mitete	12,890,232	9,186,496		22,076,728	23,777,519	(1,700,791)	-8%
146	Western	Mongu	Mongu	12,301,135	7,654,609		19,955,744	13,881,955	6,073,789	30%
147	Western	Mongu	Nalikhwanda	12,008,755	6,970,772		18,979,527	19,213,577	(234,050)	-1%
148	Western	Mulobezi	Mulobezi	10,330,858	10,172,058		20,502,916	22,635,375	(2,132,459)	-10%
149	Western	Mwandi	Mwandi	17,862,613	12,280,359		30,142,972	24,691,519	5,451,453	18%
150	Western	Nalolo	Nalolo	11,822,967	4,354,036		16,177,003	16,217,210	(40,207)	0%



No.	Province	Local Authority	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
151	Western	Nkeyema	Nkeyema	16,861,591	873,115		17,734,706	16,438,093	1,296,613	7%
152	Western	Senanga	Senanga	20,002,923	690,668		20,693,591	13,435,524	7,258,067	35%
153	Western	Shangombo	Shangombo	9,031,937	6,129,063		15,161,000	14,791,955	369,045	2%
154	Western	Sesheke	Sesheke	13,504,581	-		13,504,581	9,066,660	4,437,921	33%
155	Western	Sikongo	Sikongo	12,574,955	8,898,294		21,473,249	19,507,531	1,965,718	9%
156	Western	Sioma	Sioma	22,392,694	5,680,860		28,073,554	19,279,084	8,794,470	31%
	Totals			2,607,555,567	968,712,037	(7,085,636)	3,569,181,968	2,957,084,390	612,097,578	17%

Appendix 2.2: Total Unspent Funds - Empowerment Grant

No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
1	Central	Chibombo	Keembe	2,047,989	513,761		2,561,750	2,267,775	293,975	11%
2	Central	Chibombo	Katuba	1,330,292	949,885		2,280,177	2,561,749	(281,572)	-12%
3	Central	Chisamba	Chisamba	2,640,000	951,063		3,591,063	3,075,000	516,063	14%
4	Central	Chitambo	Chitambo	776,106	348,225	1,792,753	2,917,084	2,917,084	-	0%
5	Central	Kabwe	Kabwe Central	748,750	1,633,330		2,382,080	2,382,080	-	0%
6	Central	Kabwe	Bwacha	796,671	1,648,202		2,444,873	2,444,873	-	0%
7	Central	Kapiri- Mposhi	Kapiri-Mposhi	120,889	1,810,257		1,931,146	1,810,258	120,888	6%
8	Central	Luano	Mkushi South	922,911	1,422,089		2,345,000	2,345,000	-	0%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
9	Central	Mkushi	Mkushi North	2,194,793	684,426		2,879,219	2,879,219	-	0%
10	Central	Serenje	Serenje Central	515,645	1,690,932	-	2,206,577	2,502,808	(296,231)	-13%
11	Central	Serenje	Muchinga	251,061	363,858	-	614,919	2,238,224	(1,623,305)	-264%
12	Central	Mumbwa	Mumbwa Central	402,115	2,328,309		2,730,424	2,558,831	171,593	6%
13	Central	Mumbwa	Nangoma	32,338	1,456,922		1,489,260	2,267,819	(778,559)	-52%
14	Central	Ngabwe	Lufubu	271,967	1,154,850		1,426,817	1,240,000	186,817	13%
15	Central	Shibuyunji	Mwembeshi	64,002	3,492,463		3,556,465	2,340,000	1,216,465	34%
16	Copperbelt	Chililabombwe	Chililabombwe	1,504,091	734,218		2,238,309	2,238,309	-	0%
17	Copperbelt	Chingola	Nchanga	461,091	2,328,309		2,789,400	2,789,400	-	0%
18	Copperbelt	Chingola	Chingola	351,857	2,367,023		2,718,880	2,718,880	-	0%
19	Copperbelt	Kalulushi	Kalulushi	84,095	2,328,309		2,412,404	2,348,300	64,104	3%
20	Copperbelt	Kitwe	Nkana	413,965	665,665		1,079,630	2,604,909	(1,525,279)	-141%
21	Copperbelt	Kitwe	Kwacha	413,330	465,227	-	878,557	2,328,309	(1,449,752)	-165%
22	Copperbelt	Kitwe	Chimwemwe	2,055,858	-	-	2,055,858	2,055,858	-	0%
23	Copperbelt	Kitwe	Kamfinsa	366,561	1,157,859	-	1,524,420	2,238,306	(713,886)	-47%
24	Copperbelt	Kitwe	Wusakile	79,217	345,545	-	424,762	2,228,309	(1,803,547)	-425%
25	Copperbelt	Luanshya	Luanshya Central	296,750	2,328,309		2,625,059	2,625,059	-	0%
26	Copperbelt	Luanshya	Roan	-	2,295,000		2,295,000	2,295,000	-	0%
27	Copperbelt	Lufwanyama	Lufwanyama	744,215	1,380,000		2,124,215	2,124,215	-	0%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
28	Copperbelt	Masaiti	Kafulafuta	-	2,328,309		2,328,309	2,517,753	(189,444)	-8%
29	Copperbelt	Masaiti	Masaiti	34,117	2,328,309		2,362,426	2,275,000	87,426	4%
30	Copperbelt	Mpongwe	Mpongwe	-	2,268,339		2,268,339	2,268,339	-	0%
31	Copperbelt	Mufulira	Mufulira	-	4,238,972		4,238,972	2,220,600	2,018,372	48%
32	Copperbelt	Mufulira	Kantanshi	1,500,000	2,188,269		3,688,269	2,483,000	1,205,269	33%
33	Copperbelt	Mufulira	Kankoyo	2,130,000	2,084,308		4,214,308	2,350,200	1,864,108	44%
34	Copperbelt	Ndola	Ndola Central	-	600,404		600,404	2,503,000	(1,902,596)	-317%
35	Copperbelt	Ndola	Kabushi	2,797,953	896,253	-	3,694,206	4,545,700	(851,494)	-23%
36	Copperbelt	Ndola	Bwana Mkubwa	2,174,733	2,000,000	-	4,174,733	3,736,118	438,615	11%
37	Copperbelt	Ndola	Chifubu	1,916,090	2,328,309		4,244,399	4,175,000	69,399	2%
38	Eastern	Chadiza	Chadiza	871,597	1,592,673		2,464,270	2,392,063	72,207	3%
39	Eastern	Chama	Chama North	-	1,203,430		1,203,430	2,385,000	(1,181,570)	-98%
40	Eastern	Chama	Chama South	47,257	1,535,684		1,582,941	2,407,500	(824,559)	-52%
41	Eastern	Chasefu	Chasefu	20,925	2,328,309		2,349,234	2,348,898	336	0%
42	Eastern	Chipangali	Chipangali	-	2,328,309		2,328,309	2,353,309	(25,000)	-1%
43	Eastern	Chipata	Chipata Central	1,194,873	1,175,327		2,370,200	2,370,200	-	0%
44	Eastern	Chipata	Luangeni	1,509,000	1,216,000	-	2,725,000	2,725,000	-	0%
45	Eastern	Kasenengwa	Kasenengwa	-	2,328,308		2,328,308	2,220,000	108,308	5%
46	Eastern	Katete	Milanzi	937,276	380,000		1,317,276	3,179,705	(1,862,429)	-141%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
47	Eastern	Katete	Mkaika	937,276	380,000	134,103	1,451,379	3,463,888	(2,012,509)	-139%
48	Eastern	Lumezi	Lumezi	-	2,323,000		2,323,000	2,323,000	-	0%
49	Eastern	Lundazi	Lundazi	630,907	1,609,093		2,240,000	2,240,000	-	0%
50	Eastern	Lusangazi	Msanzala	-	1,972,000		1,972,000	1,972,000	-	0%
51	Eastern	Mambwe	Malambo	746,948	821,184		1,568,132	926,943	641,189	41%
52	Eastern	Nyimba	Nyimba	-	2,328,309		2,328,309	2,114,328	213,981	9%
53	Eastern	Petauke	Petauke Central	3,600,503	899,957		4,500,460	4,500,460	-	0%
54	Eastern	Petauke	Kaumbwe	4,432,547	-	-	4,432,547	3,651,847	780,700	18%
55	Eastern	Sinda	Sinda	-	2,328,309		2,328,309	2,328,146	163	0%
56	Eastern	Sinda	Kapoche	2,207,612	-		2,207,612	2,207,612	-	0%
57	Eastern	Vubwi	Vubwi	-	2,328,309		2,328,309	2,328,309	-	0%
58	Luapula	Chembe	Chembe	61,505	3,684,026		3,745,531	1,944,959	1,800,572	48%
59	Luapula	Chienge	Chienge	80,000	2,290,000		2,370,000	2,370,000	-	0%
60	Luapula	Chifunabuli	Chifunabuli	4,412,400	-		4,412,400	4,412,400	-	0%
61	Luapula	Chipili	Chipili	75,641	2,328,309		2,403,950	2,403,950	-	0%
62	Luapula	Kawambwa	Kawambwa Central	807,933	1,533,067	-	2,341,000	2,236,000	105,000	4%
63	Luapula	Kawambwa	Pambashe	1,049,308	1,254,000		2,303,308	2,203,308	100,000	4%
64	Luapula	Lunga	Luapula	2,598,000	-		2,598,000	2,598,000	-	0%
65	Luapula	Mansa	Mansa Central	345,857	1,560,098		1,905,955	2,183,300	(277,345)	-15%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
66	Luapula	Mansa	Bahati	287,449	2,166,730		2,454,179	2,238,300	215,879	9%
67	Luapula	Milenge	Milenge	-	2,328,309		2,328,309	2,323,309	5,000	0%
68	Luapula	Mwansabombwe	Mwansabombwe	36,334	2,328,309		2,364,643	2,017,320	347,323	15%
69	Luapula	Mwense	Mwense Central	22,178	1,775,246		1,797,424	2,345,000	(547,576)	-30%
70	Luapula	Mwense	Mambilima	62,611	2,328,309		2,390,920	2,385,000	5,920	0%
71	Luapula	Nchelenge	Nchelenge	9,943	2,328,309		2,338,252	2,288,000	50,252	2%
72	Luapula	Samfya	Bangweulu	7,090	2,328,309		2,335,399	2,300,000	35,399	2%
73	Lusaka	Chongwe	Chongwe	111,800	2,328,309		2,440,109	2,343,309	96,800	4%
74	Lusaka	Lusaka	Lusaka Central	2,093,500	-		2,093,500	2,093,500	-	0%
75	Lusaka	Lusaka	Munali	-	-		-	1,500,000	(1,500,000)	#DIV/0!
76	Lusaka	Lusaka	Mandevu	26,527	1,888,388		1,914,915	2,360,533	(445,618)	-23%
77	Lusaka	Lusaka	Matero	2,056,116	-		2,056,116	2,056,116	-	0%
78	Lusaka	Lusaka	Kanyama	2,891,260	-		2,891,260	2,691,260	200,000	7%
79	Lusaka	Lusaka	Kabwata	4,276,302	1,670,712	-	5,947,014	3,015,000	2,932,014	49%
80	Lusaka	Lusaka	Chawama	68,547	6,545	-	75,092	2,320,000	(2,244,908)	-2990%
81	Lusaka	Chilanga	Chilanga	19,410	2,368,309		2,387,719	2,368,309	19,410	1%
82	Lusaka	Kafue	Kafue	32,924	760,000		792,924	2,902,338	(2,109,414)	-266%
83	Lusaka	Luangwa	Feira	131,000	2,348,238	-	2,479,238	2,180,400	298,838	12%
82	Lusaka	Rufunsa	Rufunsa	131,000	2,348,238		2,479,238	2,479,238	-	0%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
85	Muchinga	Chinsali	Chinsali	2,378,309	-		2,378,309	2,378,309	-	0%
86	Muchinga	Isoka	Isoka	13,144	-		13,144	2,229,309	(2,216,165)	16861%
87	Muchinga	Kanchibiya	Kanchibiya	169,262	2,328,309		2,497,571	2,497,571	-	0%
88	Muchinga	Lavushimanda	Mfuwe	80,800	2,328,309		2,409,109	2,304,000	105,109	4%
89	Muchinga	Mafinga	Mafinga	-	2,328,309		2,328,309	2,328,309	-	0%
90	Muchinga	Mpika	Mpika	-	2,328,309		2,328,309	2,328,000	309	0%
91	Muchinga	Nakonde	Nakonde	-	2,328,308		2,328,308	2,278,000	50,308	2%
92	Muchinga	Shiwang'andu	Shiwang'andu	-	2,282,750		2,282,750	2,328,309	(45,559)	-2%
93	North-Western	Chavuma	Chavuma	198,090	2,328,309		2,526,399	2,281,400	244,999	10%
94	North-Western	Ikелenge	Ikелeng'i	1,959,890	-		1,959,890	3,069,850	(1,109,960)	-57%
95	North-Western	Kabompo	Kabompo	1,757,433	342,567		2,100,000	2,100,000	-	0%
96	North-Western	Kalumbila	Solwezi West	360,000	2,328,309		2,688,309	2,655,475	32,834	1%
97	North-Western	Kasempa	Kasempa	507,535	1,755,465		2,263,000	2,263,000	-	0%
98	North-Western	Manyinga	Kabompo East	1,220,000	1,631,970		2,851,970	3,397,041	(545,071)	-19%
99	North-Western	Mufumbwe	Mufumbwe	275,457	1,504,800		1,780,257	2,060,000	(279,743)	-16%
100	North-Western	Mushindamo	Solwezi East	-	1,661,608		1,661,608	3,199,710	(1,538,102)	-93%
101	North-Western	Mwinilungá	Mwinilungá	2,528,295	906,197		3,434,492	2,242,000	1,192,492	35%
102	North-Western	Solwezi	Solwezi Central	586,742	608,000		1,194,742	2,750,100	(1,555,358)	-130%
103	North-Western	Zambezi	Zambezi East	745,800	2,328,309		3,074,109	3,074,000	109	0%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
104	North-Western	Zambezi	Zambezi West	302,973	2,328,309		2,631,282	2,328,000	303,282	12%
105	Northern	Chilubi	Chilubi	28,200	2,328,309		2,356,509	2,363,856	(7,347)	0%
106	Northern	Kaputa	Kaputa	2,228,000	760,000		2,988,000	2,988,000	-	0%
107	Northern	Kasama	Kasama Central	875,699	1,563,854		2,439,553	2,365,809	73,744	3%
108	Northern	Kasama	Lukashya	1,861,591	686,765		2,548,356	2,548,355	1	0%
109	Northern	Lunte	Lunte	2,080,992	574,998		2,655,990	2,344,429	311,561	12%
110	Northern	Lupososhi	Lupososhi	773,090	1,666,910		2,440,000	2,440,000	0.23	0%
111	Northern	Luwingu	Lubansenshi	-	1,094,494		1,094,494	2,328,309	(1,233,815)	-113%
112	Northern	Mbala	Mbala	-	988,000		988,000	2,331,000	(1,343,000)	-136%
113	Northern	Mporokoso	Mporokoso	19,500	2,327,252		2,346,752	2,346,752	-	0%
114	Northern	Mpulungu	Mpulungu	2,150,602	760,000		2,910,602	2,910,601	1	0%
115	Northern	Mungwi	Malole	2,163,309	-		2,163,309	2,163,309	-	0%
116	Northern	Nsama	Chimbambilonga	183,856	-		183,856	-	183,856	100%
117	Northern	Senga Hill	Senga Hill	-	2,328,309		2,328,309	2,356,161	(27,852)	-1%
118	Southern	Chikankata	Chikankata	2,616,947	720,000		3,336,947	3,086,420	250,527	8%
84	Southern	Chirundu	Chirundu	32,887	760,000	-	792,887	2,374,071	(1,581,184)	-199%
119	Southern	Choma	Choma Central	-	597,457		597,457	171,800	425,657	71%
120	Southern	Choma	Mbabala	481,745	1,154,943	-	1,636,688	2,418,149	(781,461)	-48%
121	Southern	Gwembe	Gwembe	24,857	1,164,978		1,189,835	1,148,309	41,526	3%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
122	Southern	Itezhi-Tezhi	Itezhi-Tezhi	43,308	2,241,692		2,285,000	2,285,000	-	0%
123	Southern	Kalomo	Kalomo Central	1,815,049	2,328,308		4,143,357	4,455,500	(312,143)	-8%
124	Southern	Kalomo	Dundumwezi	1,725,639	2,828,308		4,553,947	3,243,481	1,310,466	29%
125	Southern	Kazungula	Katombora	140,126	304,000		444,126	1,196,105	(751,979)	-169%
126	Southern	Livingstone	Livingstone	2,151,857	2,328,309		4,480,166	4,760,108	(279,942)	-6%
127	Southern	Mazabuka	Mazabuka Central	1,960,000	443,386		2,403,386	2,403,160	226	0%
128	Southern	Mazabuka	Magoye	1,940,000	950,000		2,890,000	2,459,559	430,441	15%
131	Southern	Monze	Monze Central	94,277	1,164,134		1,258,411	1,258,411	-	0%
129	Southern	Monze	Bweengwa	-	1,170,000		1,170,000	1,080,000	90,000	8%
130	Southern	Monze	Moomba	59,300	1,089,054		1,148,354	1,148,354	-	0%
132	Southern	Namwala	Namwala	20,000	1,164,154		1,184,154	1,180,000	4,154	0%
133	Southern	Pemba	Pemba		2,328,309		2,328,309	2,444,275	(115,966)	-5%
134	Southern	Siavonga	Siavonga	-	2,328,309	29,262	2,299,047	1,167,200	1,131,847	49%
135	Southern	Sinazongwe	Sinazongwe	-	2,340,000		2,340,000	2,340,000	-	0%
136	Southern	Zimba	Mapatizya	-	1,164,154		1,164,154	1,148,628	15,526	1%
137	Western	Kalabo	Kalabo Central	-	2,257,600		2,257,600	2,257,600	-	0%
138	Western	Kalabo	Liuwa	-	2,430,275		2,430,275	2,430,276	(1)	0%
139	Western	Kaoma	Kaoma	121,457	1,049,100		1,170,557	2,336,051	(1,165,494)	-100%
140	Western	Kaoma	Mangango	2,227,162	677,457		2,904,619	2,630,052	274,567	9%



No.	Province	District	Constituency	Balance b/f K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
141	Western	Limulunga	Luena	2,328,309	-		2,328,309	2,377,729	(49,420)	-2%
142	Western	Luampa	Luampa	-	2,350,000		2,350,000	2,350,000	-	0%
143	Western	Lukulu	Lukulu	-	2,344,000		2,344,000	2,344,000	-	0%
144	Western	Mitete	Mitete	113,317	2,210,683		2,324,000	2,324,000	-	0%
145	Western	Mongu	Mongu	2,328,309	-		2,328,309	2,328,309	-	0%
146	Western	Mongu	Nalikwanda	3,188,932	-		3,188,932	3,188,932	-	0%
147	Western	Mulobezi	Mulobezi	1,399,348	1,356,274		2,755,622	2,081,456	674,166	24%
148	Western	Mwandi	Mwandi	-	2,088,025		2,088,025	2,088,025	-	0%
149	Western	Nalolo	Nalolo	2,347,400	-		2,347,400	2,347,400	-	0%
150	Western	Nkeyema	Nkeyema	-	2,441,859		2,441,859	2,465,400	(23,541)	-1%
151	Western	Senanga	Senanga	56,000	461,747		517,747	2,257,309	(1,739,562)	-336%
152	Western	Shangombo	Shangombo	379,159	1,890,100		2,269,259	2,257,860	11,399	1%
153	Western	Sesheke	Sesheke	2,715,000	-		2,715,000	2,715,000	-	0%
154	Western	Sikongo	Sikongo	-	1,423,700		1,423,700	1,423,700	-	0%
155	Western	Sioma	Sioma	363,064	2,176,936		2,540,000	2,540,000	-	0%
	Totals			125,363,564	229,589,748	1,926,856	356,880,169	374,587,934	(17,707,765)	-5%



Appendix 2.3: Total Unspent Funds - Secondary Boarding and Skills Development

No.	Province	District	Constituency	Balance b/f K	Funding Received K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
1	Central	Chibombo	Keembe	3,294,322	1,284,401		4,578,723	4,578,723	0	0%
2	Central	Chibombo	Katuba	2,447,361	2,374,712		4,822,073	4,453,198	368,875	8%
3	Central	Chisamba	Chisamba	3,136,288	2,377,658		5,513,946	3,790,780	1,723,166	31%
4	Central	Chitambo	Chitambo	5,179,679	348,225		5,527,904	4,067,293	1,460,611	26%
5	Central	Kabwe	Kabwe Central	2,812,755	4,083,326		6,896,081	6,624,177	271,904	4%
6	Central	Kabwe	Bwacha	4,757,036	4,120,506		8,877,542	5,105,922	3,771,620	42%
7	Central	Kapiri- Mposhi	Kapiri-Mposhi	5,993,389	3,918,763		9,912,152	4,972,006	4,940,146	50%
8	Central	Luano	Mkushi South	4,415,628	2,370,148		6,785,776	6,785,777	(1)	0%
9	Central	Mkushi	Mkushi North	4,094,225	1,711,064		5,805,289	5,805,289	-	0%
10	Central	Serenje	Serenje Central	5,225,837	-		5,225,837	3,514,908	1,710,929	33%
11	Central	Serenje	Muchinga	7,978,139	-		7,978,139	3,283,556	4,694,583	59%
12	Central	Mumbwa	Mumbwa Central	2,425,380	5,820,772		8,246,152	5,998,141	2,248,011	27%
13	Central	Mumbwa	Nangoma	1,849,569	3,642,305		5,491,874	4,282,219	1,209,655	22%
14	Central	Ngabwe	Lufubu	1,795,330	2,887,124		4,682,454	3,822,087	860,367	18%
15	Central	Shibuyunji	Mwembezi	6,372,253	5,820,772		12,193,025	5,827,132	6,365,893	52%
16	Copperbelt	Chililabombwe	Chililabombwe	1,863,856	1,835,547		3,699,403	2,637,741	1,061,662	29%
17	Copperbelt	Chingola	Nchanga	2,488,528	5,820,772		8,309,300	8,267,333	41,967	1%
18	Copperbelt	Chingola	Chingola	1,782,010	4,571,672		6,353,682	6,353,682	-	0%
19	Copperbelt	Kalulushi	Kalulushi	4,110,049	5,820,772		9,930,821	9,575,340	355,481	4%
20	Copperbelt	Kitwe	Nkana	1,192,679	1,664,162	-	2,856,841	8,483,205	(5,626,364)	-197%
21	Copperbelt	Kitwe	Kwacha	5,799,035	1,163,067	-	6,962,102	10,765,234	(3,803,132)	-55%
22	Copperbelt	Kitwe	Chimwenwe	13,136	-	1,278,196	1,291,332	6,422,125	(5,130,793)	-397%
23	Copperbelt	Kitwe	Kamfinsa	4,001,552	2,894,648	-	6,896,200	9,071,997	(2,175,797)	-32%
24	Copperbelt	Kitwe	Wusakile	2,914,176	336,911	-	3,251,087	7,152,553	(3,901,466)	-120%
25	Copperbelt	Luanshya	Luanshya Central	2,797,265	4,700,441		7,497,706	7,497,706	-	0%
26	Copperbelt	Luanshya	Roan	3,424,417	3,818,409		7,242,826	7,242,827	(1)	0%
27	Copperbelt	Lufwanyama	Lufwanyama	-	3,756,831		3,756,831	3,753,040	3,791	0%
28	Copperbelt	Masaiti	Kafulafuta	661,688	5,820,772		6,482,460	6,884,799	(402,339)	-6%
29	Copperbelt	Masaiti	Masaiti	4,841,373	5,820,772		10,662,145	6,480,601	4,181,544	39%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
30	Copperbelt	Mpongwe	Mpongwe	2,905,867	2,578,403		5,484,270	5,470,433	13,837	0%
31	Copperbelt	Mufulira	Mufulira	4,629,839	2,119,486		6,749,325	6,943,725	(194,400)	-3%
32	Copperbelt	Mufulira	Kantanshi	5,357,661	4,376,537		9,734,198	6,145,285	3,588,913	37%
33	Copperbelt	Mufulira	Kankoyo	3,419,863	2,582,805		6,002,668	4,392,418	1,610,250	27%
34	Copperbelt	Ndola	Ndola Central	7,653,225	1,091,644		8,744,869	9,998,657	(1,253,788)	-14%
35	Copperbelt	Ndola	Kabushi	7,653,225	1,091,644	-	8,744,869	9,137,503	(392,634)	-4%
36	Copperbelt	Ndola	Bwana Mkubwa	3,177,717	2,216,423	-	5,394,140	6,106,090	(711,950)	-13%
37	Copperbelt	Ndola	Chifubu	1,905,101	5,617,765		7,522,866	6,095,074	1,427,792	19%
38	Eastern	Chadiza	Chadiza	3,975,438	3,981,683		7,957,121	4,441,534	3,515,587	44%
39	Eastern	Chama	Chama North	-	3,008,575		3,008,575	1,847,545	1,161,030	39%
40	Eastern	Chama	Chama South	915,991	3,839,211		4,755,202	2,442,588	2,312,614	49%
41	Eastern	Chasefu	Chasefu	3,453,064	5,820,772		9,273,836	6,228,341	3,045,495	33%
42	Eastern	Chipangali	Chipangali	1,784,900	5,821,046		7,605,946	6,765,369	840,577	11%
43	Eastern	Chipata	Chipata Central	1,914,795	2,938,317		4,853,112	4,853,112	-	0%
44	Eastern	Chipata	Luageni	1,356,739	3,040,000		4,396,739	4,396,739	-	0%
45	Eastern	Kasenengwa	Kasenengwa	-	5,403,423		5,403,423	4,624,447	778,976	14%
46	Eastern	Katete	Milanzi	3,674,087	950,000		4,624,087	5,846,674	(1,222,587)	-26%
47	Eastern	Katete	Mkaika	3,433,509	785,336	-	4,218,845	6,507,502	(2,288,657)	-54%
48	Eastern	Lumezi	Lumezi	-	3,931,635		3,931,635	3,931,635	-	0%
49	Eastern	Lundazi	Lundazi	1,363,981	4,022,733		5,386,714	5,386,714	-	0%
50	Eastern	Lusangazi	Msanzala	-	5,069,408		5,069,408	5,069,408	-	0%
51	Eastern	Mambwe	Malambo	2,971,607	2,052,961		5,024,568	5,024,568	-	0%
52	Eastern	Nyimba	Nyimba	2,833,377	3,594,008		6,427,385	3,563,008	2,864,377	45%
53	Eastern	Petauke	Petauke Central	6,592,803	2,249,893		8,842,696	8,842,696	-	0%
54	Eastern	Petauke	Kaumbwe	1,118,310	-		1,118,310	1,118,310	-	0%
55	Eastern	Sinda	Sinda	4,992,074	5,820,772		10,812,846	10,812,846	-	0%
56	Eastern	Sinda	Kapoche	9,095,662	-		9,095,662	9,095,662	-	0%
57	Eastern	Vubwi	Vubwi	253,610	3,067,970		3,321,580	3,067,970	253,610	8%
58	Luapula	Chembe	Chembe	2,862,777	3,818,520		6,681,297	2,982,282	3,699,015	55%
59	Luapula	Chienge	Chienge	-	3,489,774		3,489,774	3,489,774	-	0%
60	Luapula	Chifunabuli	Chifunabuli	3,972,038	-	-	3,972,038	3,972,038	-	0%
61	Luapula	Chipili	Chipili	7,316,681	1,468,796		8,785,477	2,968,270	5,817,207	66%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
62	Luapula	Kawambwa	Kawambwa Central	6,152,771	3,832,667	-	9,985,438	9,817,848	167,590	2%
63	Luapula	Kawambwa	Pambashe	5,103,969	3,135,000		8,238,969	8,238,969	-	0%
64	Luapula	Lunga	Luapula	2,129,190	-		2,129,190	1,080,229	1,048,961	49%
65	Luapula	Mansa	Mansa Central	6,960,455	3,900,244		10,860,699	5,764,683	5,096,016	47%
66	Luapula	Mansa	Bahati	8,029,568	3,941,559	-	11,971,127	3,835,606	8,135,521	68%
67	Luapula	Milenge	Milenge	-	5,820,772		5,820,772	2,718,861	3,101,911	53%
68	Luapula	Mwansabombwe	Mwansabombwe	1,120,987	5,820,772	-	6,941,759	6,873,368	68,391	1%
69	Luapula	Mwense	Mwense Central	4,703,408	-		4,703,408	3,364,860	1,338,548	28%
70	Luapula	Mwense	Mambilima	6,230,860	-		6,230,860	3,219,222	3,011,638	48%
71	Luapula	Nchelenge	Nchelenge	2,673,382	5,820,772	-	8,494,154	4,366,440	4,127,714	49%
72	Luapula	Samfya	Bangweulu	1,959,432	5,820,772		7,780,204	4,146,241	3,633,963	47%
73	Lusaka	Chongwe	Chongwe	1,200,689	5,820,168		7,020,857	5,687,228	1,333,629	19%
74	Lusaka	Lusaka	Lusaka Central	7,989,395	-		7,989,395	4,468,569	3,520,826	44%
75	Lusaka	Lusaka	Munali	3,721,633	-		3,721,633	5,304,994	(1,583,361)	-43%
76	Lusaka	Lusaka	Mandevu	4,430,550	-		4,430,550	4,565,904	(135,354)	-3%
77	Lusaka	Lusaka	Matero	4,218,345	600,337		4,818,682	4,218,345	600,337	12%
78	Lusaka	Lusaka	Kanyama	5,065,756	919,778	-	5,985,534	3,794,185	2,191,349	37%
79	Lusaka	Lusaka	Kabwata	6,195,073	3,232,856		9,427,929	8,176,139	1,251,790	13%
80	Lusaka	Lusaka	Chawama	3,721,633	1,182,172		4,903,805	7,583,805	(2,680,000)	-55%
81	Lusaka	Chilanga	Chilanga	1,777,355	567,4421		7,451,776	4,986,877	2,464,899	33%
82	Lusaka	Kafue	Kafue	156,338	1,900,000		2,056,338	5,977,110	(3,920,772)	-191%
83	Lusaka	Luangwa	Feira	-	5,570,545		5,570,545	4,720,014	850,531	15%
84	Lusaka	Rufunsa	Rufunsa	-	5,570,545	-	5,570,545	5,570,545	-	0%
85	Muchinga	Chinsali	Chinsali	5,457,647	-		5,457,647	4,262,060	1,195,587	22%
86	Muchinga	Isoka	Isoka	2,812,477	-		2,812,477	4,756,313	(1,943,836)	-69%
87	Muchinga	Kanchibiya	Kanchibiya	762,733	3,023,813		3,786,546	3,581,922	204,624	5%
88	Muchinga	Lavushimanda	Mfuwe	2,988,405	391,903	-	3,380,308	3,380,308	-	0%
89	Muchinga	Mafinga	Mafinga	4,171,752	982,106		5,153,858	1,773,598	3,380,260	66%
90	Muchinga	Mpika	Mpika	5,698,606	5,820,772		11,519,378	3,750,468	7,768,910	67%
91	Muchinga	Nakonde	Nakonde	2,210,159	2,884,762		5,094,921	4,127,816	967,105	19%
92	Muchinga	Shiwang'andu	Shiwang'andu	-	5,001,171		5,001,171	4,766,271	234,900	5%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
93	North-Western	Chavuma	Chavuma	1,181,260	4,940,103		6,121,363	4,186,452	1,934,911	32%
94	North-Western	Ikkelenge	Ikkeleng'i	3,635,947	825,755		4,461,702	4,475,935	(14,233)	0%
95	North-Western	Kabompo	Kabompo	-	5,820,772		5,820,772	3,472,167	2,348,605	40%
96	North-Western	Kalumbila	Solwezi West	1,290,621	5,820,772		7,111,393	5,692,706	1,418,687	20%
97	North-Western	Kasempa	Kasempa	1,215,120	4,388,662		5,603,782	5,603,782	-	0%
98	North-Western	Manyinga	Kabompo East	4,418,614	4,079,925		8,498,539	6,572,909	1,925,630	23%
99	North-Western	Mufumbwe	Mufumbwe	3,779,891	3,762,000		7,541,891	2,596,633	4,945,258	66%
100	North-Western	Mushindamo	Solwezi East	2,828,606	4,154,021		6,982,627	4,562,386	2,420,241	35%
101	North-Western	Mwinilungá	Mwinilungá	3,319,110	4,215,380		7,534,490	7,534,490	-	0%
102	North-Western	Solwezi	Solwezi Central	4,802,369	1,520,000		6,322,369	9,350,712	(3,028,343)	-48%
103	North-Western	Zambezi	Zambezi East	-	2,820,772		2,820,772	2,820,000	772	0%
104	North-Western	Zambezi	Zambezi West	-	2,820,772		2,820,772	2,820,772	-	0%
105	Northen	Chilubi	Chilubi	7,624,415	-		7,624,415	2,594,851	5,029,564	66%
106	Northen	Kaputa	Kaputa	1,929,124	1,900,000		3,829,124	3,276,934	552,190	14%
107	Northen	Kasama	Kasama Central	-	5,743,683		5,743,683	4,721,920	1,021,763	18%
108	Northen	Kasama	Lukashya	-	4,114,673		4,114,673	5,331,005	(1,216,332)	-30%
109	Northen	Lunte	Lunte	7,992,058	-		7,992,058	5,136,020	2,856,038	36%
110	Northen	Lupososhi	Lupososhi	5,073,608	478,438		5,552,046	1,812,352	3,739,694	67%
111	Northen	Luwingu	Lubansenshi	1,489,697	-		1,489,697	3,276,260	(1,786,563)	-120%
112	Northen	Mbala	Mbala	8,120,117	250,500		8,370,617	3,065,612	5,305,006	63%
113	Northen	Mporokoso	Mporokoso	4,850,984	186,110		5,037,094	5,037,094	-	0%
114	Northen	Mpulungu	Mpulungu	3,388,246	1,900,000		5,288,246	5,288,246	-	0%
115	Northen	Mungwi	Malole	5,003,523	-		5,003,523	5,003,523	-	0%
116	Northen	Nsama	Chimbamilonga	2,784,637	329,293	-	3,113,930	2,784,637	329,293	11%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
117	Northern	Senga Hill	Senga Hill	2,967,075	5,820,772		8,787,847	3,722,226	5,065,621	58%
118	Southern	Chikankata	Chikankata	4,506,638	1,800,000		6,306,638	4,098,117	2,208,521	35%
119	Southern	Chirundu	Chirundu	1,378,839	1,900,000	-	3,278,839	3,097,391	181,448	6%
120	Southern	Choma	Choma Central	6,283,982	1,493,644		7,777,626	7,376,429	401,197	5%
121	Southern	Choma	Mbabala	6,445,444	1,466,393		7,911,837	6,602,798	1,309,039	17%
122	Southern	Gwembe	Gwembe	-	2,329,956		2,329,956	3,069,710	(739,754)	-32%
123	Southern	Itzhi-Tezhi	Itzhi-Tezhi	2,792,704	-		2,792,704	3,028,067	(235,363)	-8%
124	Southern	Kalomo	Kalomo Central	1,420,687	2,305,067		3,725,754	3,582,670	143,084	4%
125	Southern	Kalomo	Dundumwezi	2,980,303	1,705,067		4,685,370	3,993,760	691,610	15%
126	Southern	Kazungula	Katombora	2,850,785	1,520,000		4,370,785	5,351,569	(980,784)	-22%
127	Southern	Livingstone	Livingstone	1,261,625	5,820,772		7,082,397	6,043,494	1,038,903	15%
		Mazabuka	Mazabuka Central	3,125,000	1,108,466		4,233,466	2,558,900	1,674,566	40%
129	Southern	Mazabuka	Magoye	3,175,460	2,375,000		5,550,460	5,550,460	-	0%
130	Southern	Monze	Monze Central	869,424	5,820,772		6,690,196	6,690,196	-	0%
131	Southern	Monze	Bweengwa	-	4,812,243		4,812,243	4,812,243	-	0%
132	Southern	Monze	Moomba	2,485,318	2,587,277		5,072,595	5,072,595	-	0%
133	Southern	Namwala	Namwala	-	5,820,772		5,820,772	5,338,576	482,196	8%
134	Southern	Pemba	Pemba	-	5,820,772		5,820,772	4,472,628	1,348,144	23%
135	Southern	Siavonga	Siavonga	4,595,469	2,477,179		7,072,648	5,496,382	1,576,266	22%
136	Southern	Sinazongwe	Sinazongwe	-	4,914,930		4,914,930	4,914,930	-	0%
137	Southern	Zimba	Mapatizya	2,825,665	5,820,772		8,646,437	3,652,865	4,993,572	58%
138	Western	Kalabo	Kalabo Central	2,916,618	546,122		3,462,740	3,462,740	-	0%
139	Western	Kalabo	Liuwa	4,304,807	-		4,304,807	1,122,600	3,182,207	74%
140	Western	Kaoma	Kaoma	3,379,721	1,353,022		4,732,743	3,111,948	1,620,795	34%
141	Western	Kaoma	Mangango	5,567,904	1,693,644		7,261,548	2,288,346	4,973,202	68%
142	Western	Limulunga	Luena	5,820,772	-		5,820,772	3,346,372	2,474,400	43%
143	Western	Luampa	Luampa	1,963,886	2,535,892		4,499,778	4,499,778	-	0%
144	Western	Lukulu	Lukulu	-	3,077,904		3,077,904	3,077,904	-	0%
145	Western	Mitete	Mitete	4,886,039	-		4,886,039	1,483,615	3,402,424	70%
146	Western	Mongu	Mongu	5,814,042	-		5,814,042	5,814,042	-	0%
147	Western	Mongu	Nalikwanda	3,599,200	-		3,599,200	3,599,200	-	0%
148	Western	Mulobezi	Mulobezi	1,070,357	2,333,378		3,403,735	1,827,422	1,576,313	46%



No.	Province	District	Constituency	Balance b/f	Funding Received	Borrowed Funds	Total Funds Available	Total Expenditure	Unspent as at 31/12/2024	Unspent %
149	Western	Mwandi	Mwandi	3,236,044	-		3,236,044	2,991,770	244,274	8%
150	Western	Nalolo	Nalolo	2,581,123	-		2,581,123	2,538,123	43,000	2%
151	Western	Nkeyema	Nkeyema	4,039,780	-		4,039,780	3,860,705	179,075	4%
152	Western	Senanga	Senanga	2,053,161	1,154,368		3,207,529	3,353,117	(145,588)	-5%
153	Western	Shangombo	Shangombo	22,970	2,650,000		2,672,970	2,631,271	41,699	2%
154	Western	Sesheke	Sesheke	4,421,471	-		4,421,471	4,421,471	-	0%
155	Western	Sikongo	Sikongo	2,723,555	-		2,723,555	2,718,418	5,137	0%
156	Western	Sioma	Sioma	2,649,226	-		2,649,226	2,352,754	296,472	11%
	Totals			491,636,505	414,437,814	1,278,196	907,352,515	757,991,406	149,361,110	16%

Appendix: 2.4 Total Unspent Funds - Loans

No.	Province	District	Constituency	Balance b/f	Loan Repayment in 2024	Interest Accrued	Funding in 2024	Other Receipts	Total Funds Available	Total Expenditure	Unspent as at 31/12/2024	Unspent %
1	Central	Chibombo	Keembe	5,767,523	287,970	89,724	460,407		6,605,623	6,558,870	46,753	1%
2	Central		Katuba	2,677,099	287,970	89,723	1,755,995		4,810,787	3,707,500	1,103,287	23%
3	Central	Chisamba	Chisamba	1,830,723	525,796	67,434	3,169,313		5,593,266	5,488,454	104,812	2%
4	Central	Chitambo	Chitambo	3,944,898	724,561	406,688	-	(3,152,260)	1,923,887	-	1,923,887	100%
5	Central	Kabwe	Kabwe Central	458,452	640,509	34,777	3,383,092		4,516,830	3,470,434	1,046,396	23%
6	Central		Bwacha	2,552,996	651,600	58,261	3,521,964		6,784,821	6,201,788	583,033	9%
7	Central	Kapiri- Mposhi	Kapiri-Mposhi	3,404,240	392,126	110,136	2,739,198		6,645,700	6,246,465	399,235	6%
8	Central	Luano	Mkushi South	785,552	375,086	34,643	2,333,133		3,528,414	3,477,807	50,607	1%



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9	Central	Mkushi	Mkushi North	780,755	569,617	37,192	3,492,464		4,880,028	4,598,107	281,921	6%
10	Central	Serenje	Serenje Central	472,076	926,506	714,710	6,353,834	-	8,467,126	6,710,948	1,756,178	21%
11	Central		Muchinga	256,914	-	96,563	6,529,749	-	6,883,226	6,769,785	113,441	2%
12	Central	Mumbwa	Mumbwa Central	88,048	257,914	119,549	3,272,771		3,738,282	3,420,260	318,022	9%
13	Central		Nangoma	135,089	235,983	146,249	3,375,040		3,892,361	3,529,595	362,766	9%
14	Central	Ngabwe	Lufubu	1,546,244	280,318	107,020	7,846,744		9,780,326	6,890,740	2,889,586	30%
15	Central	Shibuyunji	Mwembhezhi	90,488	567,668	164,147	3,354,854		4,177,157	3,655,920	521,237	12%
16	Copperbelt	Chililabombwe	Chililabombwe	1,334,433	-	42,474	3,132,946		4,509,853	4,497,463	12,390	0%
17	Copperbelt	Chingola	Nchanga	937,008	759,634	183,079	3,886,913		5,766,634	4,446,575	1,320,059	23%
18	Copperbelt		Chingola	451,338	817,537	198,506	3,311,376		4,778,757	3,374,240	1,404,517	29%
19	Copperbelt	Kalulushi	Kalulushi	2,421,585	821,020	131,211	3,072,127		6,445,943	5,034,154	1,411,789	22%
20	Copperbelt	Kitwe	Nkana	485,844	468,743	58,125	3,259,657	-	4,272,369	4,020,951	251,418	6%
21	Copperbelt		Kwacha	359,241		14,212	3,456,408	-	4,055,323	3,492,463	562,860	14%
22	Copperbelt		Chimwemwe	255,679	511,176	14,750	1,784,475	1,121,803	3,687,883	2,962,000	725,883	20%
23	Copperbelt		Kamfinsa	189,298	897,901	31,873	3,215,591		4,334,663	3,789,020	545,643	13%
24	Copperbelt		Wusakile	101,286	1,121,879	92,929	3,507,283	-	4,823,377	3,859,954	963,423	20%
25	Copperbelt	Luanshya	Luanshya Central	243,881	654,035	111,093	3,318,670		4,327,679	3,453,747	873,932	20%
26	Copperbelt		Roan	260,636	734,173	118,566	3,303,324		4,416,699	3,405,000	1,011,699	23%
27	Copperbelt	Lufwanyama	Lufwanyama	247,809	473,056	134,767	1,674,362		2,529,994	2,515,000	14,994	1%



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28	Copperbelt	Masaiti	Kafulafuta	1,152,745	512,004	66,398	3,837,727		5,568,874	3,654,750	1,914,124	34%
29	Copperbelt		Masaiti	1,263,927	374,368	160,616	2,829,325		4,628,236	3,091,100	1,537,136	33%
30	Copperbelt	Mpongwe	Mpongwe	-	-	66,436	2,576,027		2,642,463	2,642,463	-	0%
31	Copperbelt	Mufulira	Mufulira	2,820,000	183,249	131,044	3,923,262		7,057,555	6,663,137	394,418	6%
32	Copperbelt		Kantanshi	3,158,831	210,405	234,696	5,089,768		8,693,700	8,166,838	526,862	6%
33	Copperbelt		Kankoyo	3,720,506	181,959	158,342	3,036,492		7,097,299	6,530,625	566,674	8%
34	Copperbelt	Ndola	Ndola Central	156,494	348,004	9,018	3,278,998		3,792,514	3,490,000	302,514	8%
35	Copperbelt		Kabushi	196,870	231,040	9,708	3,369,137		3,806,755	3,551,600	255,155	7%
36	Copperbelt		Bwana Mkubwa	3,377,140	501,766	18,390	3,283,577	-	7,180,873	6,515,248	665,625	9%
37	Copperbelt		Chifubu	985,491	259,431	5,974	3,276,614		4,527,510	4,110,000	417,510	9%
38	Eastern	Chadiza	Chadiza	1,261,925	731,039	142,196	3,259,514		5,394,674	4,257,288	1,137,386	21%
39	Eastern	Chama	Chama North	101,583	400,164	328,137	3,074,480		3,904,364	3,668,000	236,364	6%
40	Eastern		Chama South	260,299	574,744	477,722	2,622,717		3,935,482	3,370,000	565,482	14%
41	Eastern	Chasefu	Chasefu	376,250	814,386	13,091	3,361,743		4,565,470	4,347,533	217,937	5%
42	Eastern	Chipangali	Chipangali	281,795	-	-	3,894,879		4,176,674	3,403,938	772,736	19%
43	Eastern	Chipata	Chipata Central	468,368	604,446	130,517	2,597,534		3,800,865	3,492,463	308,402	8%
44	Eastern		Luangeni	332,658	516,472	14,993	2,398,313		3,262,436	3,182,029	80,407	2%
45	Eastern	Kasenengwa	Kasenengwa	2,126,348	441,501	98,378	3,430,300		6,096,527	5,606,840	489,687	8%
46	Eastern	Katete	Milanzi	687,248	237,624	66,214	3,370,744		4,361,830	3,452,120	909,710	21%



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47	Eastern		Mkaika	760,592	-	187,864	3,442,164	-	4,390,620	4,229,130	161,490	4%
48	Eastern	Lumezi	Lumezi	10,364	-	180,555	3,477,135		3,668,054	3,487,500	180,554	5%
49	Eastern	Lundazi	Lundazi	254,781	736,729	239,378	3,234,505		4,465,393	3,630,000	835,393	19%
50	Eastern	Lusangazi	Msanzala	850,314	390,925	567,205	2,630,282		4,438,726	3,938,485	500,241	11%
51	Eastern	Mambwe	Malambo	1,492,264	610,250	121,718	894,528		3,118,760	2,893,164	225,596	7%
52	Eastern	Nyimba	Nyimba	2,649,960	611,090	297,491	3,093,838		6,652,379	6,119,327	533,052	8%
53	Eastern	Petauke	Petauke Central	3,630,726	163,694	72,034	2,983,526		6,849,980	6,108,489	741,491	11%
54	Eastern		Kaumbwe	2,047,844	245,608	65,116	-	2,610,274	4,968,842	4,087,245	881,597	18%
55	Eastern	Sinda	Sinda	236,884	531,924	28,675	3,366,396		4,163,879	3,719,880	443,999	11%
56	Eastern		Kapoche	79,097	367,469	8,007	3,678,165		4,132,738	3,891,706	241,032	6%
57	Eastern	Vubwi	Vubwi	1,722,644	823,727	399,145	1,437,482		4,382,998	3,884,850	498,148	11%
58	Luapula	Chembe	Chembe	4,263,280	194,212	447,566	-		4,905,058	3,431,323	1,473,735	30%
59	Luapula	Chiengi	Chiengi	3,279,626	250,653	40,182	3,157,248		6,727,709	6,536,715	190,994	3%
60	Luapula	Chifunabuli	Chifunabuli	820,586	-	132,215	-	3,232,566	4,185,367	4,153,686	31,681	1%
61	Luapula	Chipili	Chipili	2,724,377	561,340	375,260	3,049,987		6,710,964	5,827,863	883,101	13%
62	Luapula	Kawambwa	Kawambwa Central	2,807,884	406,909	362,325	2,731,364	-	6,308,482	6,027,429	281,053	4%
63	Luapula		Pambashe	3,307,833	187,348	268,793	3,135,917		6,899,891	6,597,867	302,024	4%
64	Luapula	Lunga	Luapula	4,836,183	-	119,991	-	1,287,533	6,243,707	6,200,000	43,707	1%



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65	Lupula	Mansa	Mansa Central	2,812,155	468,119	0	6,895,970		10,176,244	7,213,580	2,962,664	29%
66	Lupula		Bahati	1,505,661	450,498	-	4,906,364	-	6,862,523	4,851,308	2,011,215	29%
67	Lupula	Milenge	Milenge	746,963	500,126	327,569	2,578,683		4,153,341	3,832,473	320,868	8%
68	Lupula	Mwansabombwe	Mwansabombwe	1,836,797	924,847	224,831	1,560,785		4,547,260	4,381,360	165,900	4%
69	Lupula	Mwense	Mwense Central	1,988,808	932,298	94,173	3,454,967		6,470,246	4,633,449	1,836,797	28%
70	Lupula		Mambilima	2,619,932	565,048	115,823	2,938,644	-	6,239,447	4,566,003	1,673,444	27%
71	Lupula	Nchelenge	Nchelenge	294,000	530,024	257,344	3,143,168	-	4,224,536	2,094,000	2,130,536	50%
72	Lupula	Samfya	Bangweulu	3,951,002	-	312,523	3,492,463		7,755,988	7,535,060	220,928	3%
73	Lusaka	Chongwe	Chongwe	827,047	645,736	-	2,736,711		4,209,494	3,296,727	912,767	22%
74	Lusaka	Lusaka	Lusaka Central	337,752	518,539	389,228	2,980,938		4,226,457	3,895,400	331,057	8%
75	Lusaka		Munali	631,474	241,530	295,925	5,000,000	1,305,714	7,474,643	4,670,500	2,804,143	38%
76	Lusaka		Mandevu	3,383,239	661,963	262,267	2,511,612		6,819,081	5,594,237	1,224,844	18%
77	Lusaka		Matero	326,120	431,817	272,334	6,013,822		7,044,093	6,381,814	662,279	9%
78	Lusaka		Kanyama	3,597,235	440,889	302,734	2,513,378		6,854,236	6,247,275	606,961	9%
79	Lusaka		Kabwata	1,223,399	552,992	392,179	3,449,991		5,618,561	3,825,973	1,792,588	32%
80	Lusaka		Chawama	3,301,782	853,682	328,490	3,811,283		8,295,237	7,675,600	619,637	7%
81	Lusaka	Chilanga	Chilanga	1,215,970	403,662	47,425	2,398,382		4,065,439	3,951,600	113,839	3%
82	Lusaka	Kafue	Kafue	1,263,139	1,067,971	248,190	2,432,175		5,011,475	4,949,586	61,889	1%



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83	Lusaka	Luangwa	Feira	2,864,178	146,294	6,854	1,756,421		4,773,747	4,756,837	16,910	0%
84	Lusaka	Rufunsa	Rufunsa	537,860	352,380	166,220	2,452,227		3,508,687	3,288,763	219,924	6%
85	Muchinga	Chinsali	Chinsali	118,982	96,115	42,526	3,611,908		3,869,531	3,730,890	138,641	4%
86	Muchinga	Isoka	Isoka	1,258,540	-	289,367	6,500,000		8,047,907	6,004,984	2,042,923	25%
87	Muchinga	Kanchibiya	Kanchibiya	275,773	221,159	21,327	3,487,029		4,005,288	3,977,499	27,788	1%
88	Muchinga	Lavushimanda	Mfuwe		417,728	32,680	3,738,164		5,429,894	5,036,585	393,309	7%
89	Muchinga	Mafinga	Mafinga	1,241,322	-	56,363	4,023,513		4,533,068	4,346,663	186,405	4%
90	Muchinga	Mpika	Mpika	493,120		28,351	2,886,660		3,975,147	3,478,000	497,147	13%
91	Muchinga	Nakonde	Nakonde		567,016	20,358	-		5,175,810	4,905,697	270,113	5%
92	Muchinga	Shiwang'andu	Shiwang'andu	4,735,134	420,318	41,362	45,559		959,501	-	959,501	100%
93	North-Western	Chavuma	Chavuma	220,391	379,179	56,845	3,492,383		4,941,839	3,581,267	1,360,572	28%
94	North-Western	Ikelenge	Ikeleng'i		-	114,564	-			3,892,550	44,387	1%
95	North-Western	Kabompo	Kabompo	3,822,373		11,363	3,492,364		3,936,937	4,710,320	999,153	17%
96	North-Western	Kalumbila	Solwezi West	1,218,395	987,351	55,958	2,765,454		5,709,473	3,950,189	384,604	9%
97	North-Western	Kasempa	Kasempa	1,279,185	234,196	66,764	3,382,299		4,334,793	3,182,400	1,088,264	25%
98	North-Western	Manyinga	Kabompo East	396,694	424,907	85,345	6,719,949		4,270,664	7,191,460	69,259	1%
99	North-Western	Mufumbwe	Mufumbwe	455,425	-	-	3,492,121		7,260,719	4,352,524	1,708,008	28%
100	North-Western	Mushindamo	Solwezi East	2,268,832	299,579	29,935	1,976,130		6,060,532	4,642,000	363,665	7%
101	North-Western	Mwinilungá	Mwinilungá	1,000,772	1,998,828		-		5,005,665	2,098,200	2,180,374	51%
				3,980,079	-	298,495			4,278,574			



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102	North-Western	Solwezi	Solwezi Central	1,581,067	760,700	288,531	2,755,654		5,385,952	4,455,103	930,849	17%
103	North-Western	Zambezi	Zambezi East	508,898	0	36,506	3,005,487		3,550,891	3,492,461	58,430	2%
104	North-Western		Zambezi West	612,625	-	44,474	2,997,568		3,654,667	3,492,000	162,667	4%
105	Northern	Chilubi	Chilubi	284,143	1,324,454	-	1,250,839		2,859,436	-	2,859,436	100%
106	Northern	Kaputa	Kaputa	793,060	1,279,781	240,530	2,984,559		5,297,930	3,342,165	1,955,765	37%
107	Northern	Kasama	Kasama Central	803,345	509,260	41,900	2,692,463		4,046,968	3,969,879	77,089	2%
108	Northern		Lukashya	929,142	287,669	35,813	4,345,513		5,598,137	4,668,994	929,143	17%
109	Northern	Lunte	Lunte	883,572	206,808	104,753	5,594,898		6,790,031	3,607,587	3,182,444	47%
110	Northern	Lupososhi	Lupososhi	719,069	573,839	45,274	3,401,107		4,739,289	3,599,500	1,139,789	24%
111	Northern	Luwingu	Lubansenshi	176,160	368,175	-	3,406,122		3,950,457	3,788,463	161,994	4%
112	Northern	Mbala	Mbala	1,344,917	835,035	30,725	3,001,501		5,212,178	4,685,385	526,793	10%
113	Northern	Mporokoso	Mporokoso	60,012	284,267	187,325	3,303,453		3,835,057	3,612,761	222,296	6%
114	Northern	Mpulungu	Mpulungu	3,110,626	-	61,148	3,584,296		6,756,070	6,419,489	336,581	5%
115	Northern	Mungwi	Malole	-	679,890	25,247	3,496,226		4,168,689	3,492,463	676,226	16%
116	Northern	Nsama	Chimbamilonga	32,674	1,018,950	228,391	-		4,195,867	3,821,757	374,110	9%
117	Northern	Senga Hill	Senga Hill	2,948,526	369,866	2,303	6,945,961		8,364,635	7,580,800	783,835	9%
118	Southern	Chikankata	Chikankata	1,046,505	997,679	-	-		5,026,395	3,235,575	1,790,820	36%
119	Southern	Chirundu	Chirundu	4,028,716	675,337	-	-	(308,385)	833,016	-	833,016	100%
120	Southern	Choma	Choma Central	596,568	305,536	434,756	1,237,611		2,574,471	1,850,952	723,519	28%



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121	Southern		Mbabala	655,563	193,983	506,679	3,153,378		4,509,603	480,000	4,029,603	89%
122	Southern	Gwembe	Gwembe	350,549	484,297	99,137	3,359,407		4,293,390	3,751,600	541,790	13%
123	Southern	Itezhi-Tezhi	Itezhi-Tezhi	1,142,845	581,163	235,402	1,213,466		3,172,876	2,349,618	823,258	26%
124	Southern	Kalomo	Kalomo Central	498,695	52,252	-	1,305,872		1,856,819	1,106,279	750,540	40%
125	Southern		Dundumwezi	664,032	280,304	-	5,770,825		6,715,161	3,410,000	3,305,161	49%
126	Southern	Kazungula	Katombora	759,051	957,214	547,545	950,436		3,214,246	2,515,260	698,986	22%
127	Southern	Livingstone	Livingstone	1,107,149	969,489	-	3,780,816		5,857,454	4,834,953	1,022,501	17%
128	Southern	Mazabuka	Mazabuka Central	4,077,815	458,325	49,093	1,498,130		6,083,363	4,742,894	1,340,469	22%
129	Southern		Magoye	1,128,355	397,049	45,888	1,425,000		2,996,292	4,133,414	-	-38%
130	Southern	Monze	Monze Central	3,454,795	361,729	186,949	1,597,989		5,601,462	5,429,063	172,399	3%
131	Southern		Bweengwa	1,063,032	260,850	31,874	1,731,361		3,087,117	2,765,644	321,473	10%
132	Southern		Moomba	1,765,173	216,088	65,800	573,714		2,620,775	2,258,370	362,405	14%
133	Southern	Namwala	Namwala	2,398,075	369,346	73,182	2,051,285		4,891,888	3,942,863	949,025	19%
134	Southern	Pemba	Pemba	283,031	400,636	40,122	3,474,519		4,198,308	3,562,463	635,845	15%
135	Southern	Siavonga	Siavonga	352,904	584,943	16,657	1,766,799		2,721,303	2,127,000	594,303	22%
136	Southern	Sinazongwe	Sinazongwe	116,379	675,558	25,913	3,516,476		4,334,326	3,516,477	817,849	19%
137	Southern	Zimba	Mapatizya	795,400	495,073	494,529	3,000,675		4,785,677	2,202,000	2,583,677	54%
138	Western	Kalabo	Kalabo Central	146,549	63,855	101,987	3,327,645		3,640,036	3,158,910	481,126	13%
139	Western		Liuwa	2,509,406	115,653	275,669	2,675,205		5,575,933	5,381,188	194,745	3%



No.	Province	District	Constituency	Balance b/f K	Loan Repayment in 2024 K	Interest Accrued K	Funding in 2024 K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
140	Western	Kaoma	Kaoma	2,906,224	2,887,413	-	3,045,500		8,839,137	8,107,994	731,143	8%
141	Western		Mangango	4,039,013	962,471	-	1,016,186		6,017,670	5,673,032	344,638	6%
142	Western	Limulunga	Luena	222,315	503,613	237,795	3,131,232		4,094,955	3,492,463	602,492	15%
143	Western	Luampa	Luampa	369,864	167,710	11,168	3,341,059		3,889,801	3,746,491	143,310	4%
144	Western	Lukulu	Lukulu	301,311	226,989	23,995	3,492,463		4,044,758	4,020,975	23,783	1%
145	Western	Mitete	Mitete	21,207	104,174	10,000	3,098,707		3,234,088	3,200,000	34,088	1%
146	Western	Mongu	Mongu	158,251	171,031	113,974	-		443,256	344,076	99,180	22%
147	Western		Nalikwanda	237,395	108,832	149,142	-		495,369	323,909	171,460	35%
148	Western	Mulobezi	Mulobezi	702,894	-	20,484	3,091,770		3,815,148	3,329,591	485,557	13%
149	Western	Mwandi	Mwandi	537,609	955,145	86,460	3,349,860		4,929,074	3,457,000	1,472,074	30%
150	Western	Nalolo	Nalolo	6,178	212,354	54,598	3,445,664		3,718,794	3,619,000	99,794	3%
151	Western	Nkeyema	Nkeyema	1,785,037	106,793	69,235	3,522,762		5,483,827	5,440,392	43,435	1%
152	Western	Senanga	Senanga	3,601,423	201,246	31,281	3,465,054		7,299,004	6,954,612	344,392	5%
153	Western	Shangombo	Shangombo	326,012	783,599	25,169	3,492,463		4,627,243	4,419,944	207,299	4%
154	Western	Sesheke	Sesheke	3,969,974	331,960	129,864	-		4,431,798	4,422,914	8,884	0%
155	Western	Sikongo	Sikongo	1,034,240	495,332	71,417	3,238,504		4,839,493	4,487,718	351,775	7%
156	Western	Sioma	Sioma	4,709,198	309,051	96,749	610,422		5,725,420	5,495,875	229,545	4%
		Total		218,616,259	72,242,497	20,484,936	449,494,795	6,097,245	766,935,733	651,579,960	115,355,773	15%



Appendix 2.5: Total Unspent Funds - Administrative Cost

No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
1	Central	Chibombo	Keembe	1,193,782	338,000		1,531,782	2,174,037	(642,255)	-42%
2	Central	Chibombo	Katuba	946,226	624,924		1,571,150	2,164,356	(593,206)	-38%
3	Central	Chisamba	Chisamba	1,989,202	625,699		2,614,901	3,556,405	(941,504)	-36%
4	Central	Chitambo	Chitambo	1,165,156	91,638	1,359,507	2,616,301	2,831,139	(214,838)	-8%
5	Central	Kabwe	Kabwe Central	824,210	1,074,559		1,898,769	1,898,769	-	0%
6	Central	Kabwe	Bwacha	713,737	1,084,344		1,798,081	1,798,081	-	0%
7	Central	Kapiri- Mposhi	Kapiri-Mposhi	596,854	1,531,782		2,128,636	3,282,430	(1,153,794)	-54%
8	Central	Luano	Mkushi South	629,572	623,723		1,253,295	1,531,613	(278,318)	-22%
9	Central	Mkushi	Mkushi North	2,032,551	450,280		2,482,831	2,482,831	-	0%
10	Central	Serenje	Serenje Central	1,253,835	298,680	-	1,552,515	1,552,515	-	0%
11	Central	Serenje	Muchinga	1,613,882	298,680	-	1,912,562	1,912,562	-	0%
12	Central	Mumbwa	Mumbwa Central	-	1,531,782		1,531,782	1,450,303	81,479	5%
13	Central	Mumbwa	Nangoma	-	958,503		958,503	1,499,593	(541,090)	-56%
14	Central	Ngabwe	Lufubu	1,954,117	827,447		2,781,564	2,781,564	-	0%
15	Central	Shibuyunji	Mwembezi	553,578	1,531,782		2,085,360	3,161,136	(1,075,776)	-52%
16	Copperbelt	Chililabombwe	Chililabombwe	1,664,300	483,039		2,147,339	2,147,339	-	0%
17	Copperbelt	Chingola	Nchanga	476,288	1,531,782		2,008,070	1,425,811	582,259	29%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
18	Copperbelt	Chingola	Chingola	869,186	580,571		1,449,757	1,690,887	(241,130)	-17%
19	Copperbelt	Kalulushi	Kalulushi	817,521	919,069		1,736,590	1,639,360	97,230	6%
20	Copperbelt	Kitwe	Nkana	493,593	437,937		931,530	1,915,572	(984,042)	-106%
21	Copperbelt	Kitwe	Kwacha	255,471	306,070	-	561,541	2,279,091	(1,717,550)	-306%
22	Copperbelt	Kitwe	Chimwemwe	90,874	-	622,605	713,479	1,693,526	(980,047)	-137%
23	Copperbelt	Kitwe	Kamfinsa	349,692	761,749	-	1,111,441	1,764,883	(653,442)	-59%
24	Copperbelt	Kitwe	Wusakile	-	227,333	-	227,333	1,752,780	(1,525,447)	-671%
25	Copperbelt	Luanshya	Luanshya Central	608,709	1,531,782		2,140,491	2,326,239	(185,748)	-9%
26	Copperbelt	Luanshya	Roan	471,957	1,531,782		2,003,739	2,543,972	(540,233)	-27%
27	Copperbelt	Lufwanyama	Lufwanyama	996,743	1,531,782		2,528,525	3,420,931	(892,406)	-35%
28	Copperbelt	Masaiti	Kafulafuta	712,229	1,531,782		2,244,011	2,115,295	128,716	6%
29	Copperbelt	Masaiti	Masaiti	1,422,978	1,531,782		2,954,760	2,954,760	-	0%
30	Copperbelt	Mpongwe	Mpongwe	-	3,007,593		3,007,593	3,460,814	(453,221)	-15%
31	Copperbelt	Mufulira	Mufulira	149,185	1,115,519		1,264,704	1,492,570	(227,866)	-18%
32	Copperbelt	Mufulira	Kantanshi	190,031	1,151,720		1,341,751	1,926,956	(585,205)	-44%
33	Copperbelt	Mufulira	Kankoyo	1,093,336	1,097,004		2,190,340	1,621,983	568,357	26%
34	Copperbelt	Ndola	Ndola Central	178,868	1,531,782		1,710,650	1,921,783	(211,133)	-12%
35	Copperbelt	Ndola	Kabushi	178,868	1,531,782	-	1,710,650	3,187,461	(1,476,811)	-86%
36	Copperbelt	Ndola	Bwana Mkubwa	1,027,055	675,971	-	1,703,026	2,699,229	(996,203)	-58%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
37	Copperbelt	Ndola	Chifubu	1,758,418	1,531,782		3,290,200	3,236,672	53,528	2%
38	Eastern	Chadiza	Chadiza	100,814	1,047,811		1,148,625	2,830,601	(1,681,976)	-146%
39	Eastern	Chama	Chama North	1,158,344	791,730		1,950,074	2,688,098	(738,024)	-38%
40	Eastern	Chama	Chama South	256,298	1,010,319		1,266,617	2,734,870	(1,468,253)	-116%
41	Eastern	Chasefu	Chasefu	549,422	1,531,782		2,081,204	2,004,121	77,083	4%
42	Eastern	Chipangali	Chipangali	1,188,637	1,531,782		2,720,419	1,938,138	782,281	29%
43	Eastern	Chipata	Chipata Central	842,082	773,241		1,615,323	1,615,323	-	0%
44	Eastern	Chipata	Luangeni	1,930,026	800,000	188,084	2,918,110	2,730,025	188,085	6%
45	Eastern	Kasenengwa	Kasenengwa	200,000	1,949,125		2,149,125	2,002,377	146,748	7%
46	Eastern	Katete	Milanzi	1,415,000	250,000		1,665,000	2,333,100	(668,100)	-40%
47	Eastern	Katete	Mkaika	1,044,597	250,000	-	1,294,597	2,003,519	(708,922)	-55%
48	Eastern	Lumezi	Lumezi	-	1,531,782		1,531,782	1,531,782	-	0%
49	Eastern	Lundazi	Lundazi	2,004,672	1,058,614		3,063,286	3,063,286	-	0%
50	Eastern	Lusangazi	Msanzala	1,231,182	1,531,782		2,762,964	2,762,964	-	0%
51	Eastern	Mambwe	Malambo	2,038,956	540,253		2,579,209	2,579,209	-	0%
52	Eastern	Nyimba	Nyimba	560,963	623,201		1,184,164	1,531,782	(347,618)	-29%
53	Eastern	Petauke	Petauke Central	1,817,733	592,077		2,409,810	2,409,386	424	0%
54	Eastern	Petauke	Kaumbwe	2,669,390	-		2,669,390	2,670,590	(1,200)	0%
55	Eastern	Sinda	Sinda	289,329	1,531,782		1,821,111	1,150,219	670,892	37%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
56	Eastern	Sinda	Kapochwe	1,399,316	-		1,399,316	1,346,198	53,118	4%
57	Eastern	Vubwi	Vubwi	142,186	1,523,225		1,665,411	1,523,558	141,853	9%
58	Luapula	Chembe	Chembe	618,410	1,004,874		1,623,284	14,726,203	(13,102,919)	-807%
59	Luapula	Chiengwe	Chiengwe	-	1,704,534		1,704,534	1,732,103	(27,569)	-2%
60	Luapula	Chifunabuli	Chifunabuli	3,215,886	-		3,215,886	3,215,886	-	0%
61	Luapula	Chipili	Chipili	31,250	1,531,782		1,563,032	1,546,471	16,561	1%
62	Luapula	Kawambwa	Kawambwa Central	1,466,707	1,008,597	(181,844)	2,293,460	2,479,736	(186,276)	-8%
63	Luapula	Kawambwa	Pambashe	1,357,218	825,000		2,182,218	2,262,577	(80,359)	-4%
64	Luapula	Lunga	Luapula	2,214,756	-		2,214,756	2,214,756	-	0%
65	Luapula	Mansa	Mansa Central	1,259,446	1,026,380	101,335	2,387,161	3,301,823	(914,662)	-38%
66	Luapula	Mansa	Bahati	1,224,158	1,037,252	139,652	2,401,062	3,609,405	(1,208,343)	-50%
67	Luapula	Milenge	Milenge	-	1,531,782		1,531,782	1,883,114	(351,332)	-23%
68	Luapula	Mwansabombwe	Mwansabombwe	164,696	1,531,782		1,696,478	1,870,657	(174,179)	-10%
69	Luapula	Mwense	Mwense Central	1,249,905	340,050		1,589,955	1,589,955	-	0%
70	Luapula	Mwense	Mambitima	1,251,649	1,599,229	-	2,850,878	1,853,800	997,078	35%
71	Luapula	Nchelenge	Nchelenge	1,174,279	1,531,782	-	2,706,061	3,102,613	(396,552)	-15%
72	Luapula	Samfya	Bangweulu	823,642	1,531,782		2,355,424	2,303,988	51,436	2%
73	Lusaka	Chongwe	Chongwe	-	1,415,250		1,415,250	1,415,250	-	0%
74	Lusaka	Lusaka	Lusaka Central	1,167,613	1,000,000	90	2,167,703	1,111,216	1,056,487	49%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
75	Lusaka	Lusaka	Munali	2,346,068	-		2,346,068	1,267,806	1,078,262	46%
76	Lusaka	Lusaka	Mandevu	1,055,692	600,000		1,655,692	1,625,402	30,290	2%
77	Lusaka	Lusaka	Matero	1,428,178	-		1,428,178	9,301,931	(7,873,753)	-551%
78	Lusaka	Lusaka	Kanyama	1,333,094	823,222	-	2,156,316	2,020,390	135,926	6%
79	Lusaka	Lusaka	Kabwata	1,599,489	1,099,152		2,698,641	2,698,642	(1)	0%
80	Lusaka	Lusaka	Chawama	2,282,432	-		2,282,432	2,183,293	99,139	4%
81	Lusaka	Chilanga	Chilanga	835,049	1,531,782	80,000	2,446,831	2,325,128	121,703	5%
82	Lusaka	Kafue	Kafue	1,560,150	500,000		2,060,150	3,091,952	(1,031,802)	-50%
85	Lusaka	Luangwa	Feira	-	1,531,782	68,399	1,600,181	2,837,276	(1,237,095)	-77%
83	Lusaka	Rufunsa	Rufunsa	-	1,531,782		1,531,782	2,681,107	(1,149,325)	-75%
86	Muchinga	Chinsali	Chinsali	1,174,534	400,000		1,574,534	1,695,922	(121,388)	-8%
87	Muchinga	Isoka	Isoka	540,458	-		540,458	2,156,868	(1,616,410)	-299%
88	Muchinga	Kanchibiya	Kanchibiya	-	1,531,782		1,531,782	1,474,324	57,458	4%
89	Muchinga	Lavushimanda	Mfuwe	126,826	1,531,789		1,658,615	1,641,639	16,976	1%
90	Muchinga	Mafinga	Mafinga	18,359	258,449		276,808	1,705,301	(1,428,493)	-516%
91	Muchinga	Mpika	Mpika	238,624	1,531,782		1,293,158	1,588,621	(295,463)	-23%
92	Muchinga	Nakonde	Nakonde	-	831,784	1,063,234	1,895,018	1,842,500	52,518	3%
93	Muchinga	Shiwang'andu	Shiwang'andu	1,391,619	-		1,391,619	1,391,619	-	0%
94	North-Western	Chavuma	Chavuma	374,716	1,531,781		1,906,497	2,056,811	(150,314)	-8%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
95	North-Western	Ikkelenge	Ikkeleng'i	82,800	1,531,782		1,614,582	2,026,103	(411,521)	-25%
96	North-Western	Kabompo	Kabompo	-	1,531,782		1,531,782	1,807,749	(275,967)	-18%
97	North-Western	Kalumbila	Solwezi West	597,480	1,481,641		2,079,121	1,969,386	109,735	5%
98	North-Western	Kasempa	Kasempa	1,143,253	1,154,901		2,298,154	2,298,154	-	0%
99	North-Western	Manyinga	Kabompo East	2,239,102	1,073,665		3,312,767	3,150,519	162,248	5%
100	North-Western	Mufumbwe	Mufumbwe	-	990,000		990,000	4,597,861	(3,607,861)	-364%
101	North-Western	Mushindamo	Solwezi East	-	1,093,163		1,093,163	4,457,373	(3,364,210)	-308%
102	North-Western	Mwinilungá	Mwinilungá	1,663,352	596,184	230,200	2,489,736	2,086,034	403,702	16%
103	North-Western	Solwezi	Solwezi Central	1,059,748	400,000		1,459,748	3,178,692	(1,718,944)	-118%
104	North-Western	Zambezi	Zambezi East	-	1,531,782		1,531,782	1,531,782	-	0%
105	North-Western	Zambezi	Zambezi West	-	1,531,782		1,531,782	0	1,531,782	100%
106	Northen	Chilubi	Chilubi	431,925	495,392		927,317	2,849,865	(1,922,548)	-207%
107	Northen	Kaputa	Kaputa	2,425,891	500,000		2,925,891	3,358,984	(433,093)	-15%
108	Northen	Kasama	Kasama Central	1,531,782	-		1,531,782	2,933,263	(1,401,481)	-91%
109	Northen	Kasama	Lukashya	1,531,782	-		1,531,782	3,173,361	(1,641,579)	-107%
110	Northen	Lunte	Lunte	-	1,531,782		1,531,782	3,593,195	(2,061,413)	-135%
111	Northen	Lupososhi	Lupososhi	-	1,531,782		1,531,782	2,522,074	(990,292)	-65%
112	Northen	Luwingu	Lubansenshi	193,749	1,531,782		1,725,531	1,974,682	(249,151)	-14%
113	Northen	Mbala	Mbala	572,839	650,000		1,222,839	7,751,170	(6,528,331)	-534%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
114	Northern	Mporokoso	Mporokoso	144,735	1,531,782		1,676,517	2,440,835	(764,318)	-46%
115	Northern	Mpulungu	Mpulungu	-	500,000		500,000	2,128,957	(1,628,957)	-326%
116	Northern	Mungwi	Malole	397,372	-		397,372	1,938,958	(1,541,586)	-388%
117	Northern	Nsama	Chimbambilonga	1,317,659	-	329,293	1,646,952	2,554,146	(907,194)	-55%
118	Northern	Senga Hill	Senga Hill	282,593	1,411,464		1,694,057	2,112,592	(418,535)	-25%
119	Southern	Chikankata	Chikankata	1,005,511	1,531,782	105,595	2,642,888	1,898,243	744,645	28%
84	Southern	Chirundu	Chirundu	198,007	500,000	308,385	1,006,392	2,752,425	(1,746,033)	-173%
120	Southern	Choma	Choma Central	478,415	2,272,074		2,750,489	3,237,754	(487,265)	-18%
121	Southern	Choma	Mbabala	-	1,531,781		1,531,781	2,792,465	(1,260,684)	-82%
122	Southern	Gwembe	Gwembe	734,712	913,146		1,647,858	1,629,417	18,441	1%
123	Southern	Itezhi-Tezhi	Itezhi-Tezhi	-	2,157,160		2,157,160	2,157,160	-	0%
124	Southern	Kalomo	Kalomo Central	924,736	358,961		1,283,697	1,320,657	(36,960)	-3%
125	Southern	Kalomo	Dundumwezi	1,217,175	358,961		1,576,136	1,485,260	90,876	6%
126	Southern	Kazungula	Katombora	1,260,147	400,000		1,660,147	2,227,012	(566,865)	-34%
127	Southern	Livingstone	Livingstone	847,540	1,531,782		2,379,322	140,929	2,238,393	94%
128	Southern	Mazabuka	Mazabuka Central	2,721,986	291,701		3,013,687	3,013,687	-	0%
129	Southern	Mazabuka	Magoye	2,450,000	625,000		3,075,000	2,600,402	474,598	15%
132	Southern	Monze	Monze Central	-	1,523,762		1,523,762	1,523,762	-	0%
130	Southern	Monze	Bweengwa	-	1,570,230		1,570,230	1,570,230	-	0%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
131	Southern	Monze	Moomba	-	1,523,747		1,523,747	1,523,747	-	0%
133	Southern	Namwala	Namwala	-	1,531,782		1,531,782	1,378,853	152,929	10%
134	Southern	Pemba	Pemba	-	1,337,500		1,337,500	1,337,500	-	0%
135	Southern	Siavonga	Siavonga	19,241	1,531,782		1,551,023	2,368,880	(817,857)	-53%
136	Southern	Sinazongwe	Sinazongwe	497,608	2,329,538		2,827,146	2,703,695	123,451	4%
137	Southern	Zimba	Mapatizya	-	1,531,782		1,531,782	3,292,401	(1,760,619)	-115%
138	Western	Kalabo	Kalabo Central	-	1,154,847		1,154,847	2,285,640	(1,130,793)	-98%
139	Western	Kalabo	Liuwa	33,558	1,531,782		1,565,340	2,943,611	(1,378,271)	-88%
140	Western	Kaoma	Kaoma	1,415,695	280,798		1,696,493	1,271,603	424,890	25%
141	Western	Kaoma	Mangango	1,531,782	1,531,782		3,063,564	1,301,685	1,761,879	58%
142	Western	Limulunga	Luena	1,531,782	-		1,531,782	3,841,577	(2,309,795)	-151%
143	Western	Luampa	Luampa	-	1,531,782		1,531,782	2,726,822	(1,195,040)	-78%
144	Western	Lukulu	Lukulu	333,532	2,356,907		2,690,439	2,690,439	-	0%
145	Western	Mitete	Mitete	-	1,531,782		1,531,782	3,170,871	(1,639,089)	-107%
146	Western	Mongu	Mongu	46,544	1,200,000		1,246,544	903,708	342,836	28%
147	Western	Mongu	Nalikwanda	46,544	1,200,000		1,246,544	1,912,890	(666,346)	-53%
148	Western	Mulobezi	Mulobezi	774,510	892,286		1,666,796	1,782,919	(116,123)	-7%
149	Western	Mwandi	Mwandi	841,139	1,531,782		2,372,921	2,372,921	-	0%
150	Western	Nalolo	Nalolo	1,016,804	1,531,782		2,548,586	2,548,586	-	0%



No.	Province	District	Constituency	Balance b/f K	Funding Received K	Other Receipts K	Total Funds Available K	Total Expenditure K	Unspent as at 31/12/2024 K	Unspent %
151	Western	Nkeyema	Nkeyema	-	1,531,782		1,531,782	2,758,258	(1,226,476)	-80%
152	Western	Senanga	Senanga	767,691	303,781		1,071,472	2,333,032	(1,261,560)	-118%
153	Western	Shangombo	Shangombo	89	1,531,782		1,531,871	1,677,950	(146,079)	-10%
154	Western	Sesheke	Sesheke	1,475,764	725,066		2,200,830	2,200,830	-	0%
155	Western	Sikongo	Sikongo	265,440	1,531,782		1,797,222	3,698,497	(1,901,275)	-106%
156	Western	Sioma	Sioma	420,788	1,531,782		1,952,570	1,952,570	-	0%
	Totals			121,631,408	160,549,747	4,414,535	286,595,690	374,315,102	(87,719,412)	-31%

Appendix 3: Community Projects

Province	Name of Council	Constituency	Balance Brought forward for 2023 K	2024 Amounts Received K	Other Receipts K	Total Funds Available K	Amounts Spent K	No. of Projects Brought Forward from 2023	Approved Projects (2024)	Completed			Work in progress			Outstanding Projects		
										2023	2024	Total	2023	2024	Total	2023	2024	Total
Central	Chibombo Town Council	Kcembe	12,103,357	4,163,438		16,266,795	15,542,413	20	13	19	7	26	1	2	3	0	4	4
	Chisamba Town Council	Katuba	15,288,569	6,792,968		22,081,537	20,319,090	46	37	37	22	59	9	11	20	0	4	4
	Chitambo Town Council	Chisamba	11,453,489	5,390,165		16,843,654	13,043,074	6	13	0	3	3	6	7	13	0	3	3
	Kabwe Municipal Council	Kabwe Central	13,027,590	11,316,880		24,344,470	12,952,143	10	10	9	4	13	1	3	4	0	3	3
	Kapiri Mposhi Town Council	Bwacha	6,513,669	11,311,856		17,825,525	9,899,159	4	17	21	1	12	0	3	3	3	2	5
	Luanoto Town Council	Kapiri Mposhi	18,948,104	-		18,948,104	16,942,426	49	34	83	42	65	7	4	11	0	7	7
	Mkushi Town Council	Mkushi South	19,616,285	5,725,371		25,341,656	24,982,536	36	15	51	33	41	1	6	7	2	1	3
	Serenje Town Council	Mkushi North	25,071,191	2,667,366		27,738,557	27,095,805	8	45	53	21	26	3	23	26	0	1	1
	Mumbwa Town	Serenje Central	26,730,728	-	- 1,155,971	25,574,757	19,351,936	40	20	60	32	16	48	4	3	7	4	1
		Muchinga	22,358,543	893,326		23,251,869	16,354,598	42	25	67	35	50	4	4	8	3	6	9
		Mumbwa Central	12,617,014	13,097,653		25,714,667	18,747,142	2	27	29	1	12	1	15	16	0	0	0
		Niangoma	17,535,017	9,736,754		27,271,771	24,433,915	13	16	29	13	0	13	0	16	0	0	0
	Ngabwe	Lufubu	18,906,576	2,546,902		21,453,478	15,447,806	15	18	33	11	9	20	2	7	9	2	4
	Shibuyunji	Mwembezi	15,690,879	13,543,271		29,234,150	28,033,136	7	8	15	6	12	0	2	2	1	0	1



Province	Name of Council	Constituency	Balance Brought forward for 2023 Projects K	2024 Amounts Received K	Other Receipts K	Total Funds Available K	Amounts Spent K	No. of Projects Brought Forward from 2023	Approved Projects (2024)	Completed			Work in progress			Outstanding Projects		
										2023	2024	Total	2023	2024	Total	2023	2024	Total
Copperbelt	Chililabombwe Municipal Council	Chililabombwe	14,258,999	3,475,022	1,000,000	18,734,021	19,758,894	18	12	18	10	28	0	1	1	0	1	1
	Chingola Municipal Council	Nchanga	17,165,125	4,432,224		21,597,349	15,118,145	5	17	22	4	20	1	1	2	0	0	0
	Kalulushi Municipal Council	Chingola	11,504,811	4,169,558		15,674,169	15,563,276	9	17	26	9	25	0	1	1	0	0	0
		Kalulushi	16,062,052	5,272,283		21,334,335	18,544,730	8	13	21	6	17	2	1	3	0	1	1
		Nkana	20,799,373	1,731,327	1,000,000	23,530,700	15,320,836	37	16	53	25	34	5	0	5	7	7	14
	Kitwe City Council	Kwacha	21,104,263	730,636		21,834,899	14,474,384	7	22	29	3	13	4	1	5	0	8	8
		Chimwenwe	18,345,792	-		18,345,792	12,169,413	9	17	26	4	10	14	5	6	11	0	1
		Kamfinsa	19,920,021	7,205,143		27,125,164	21,617,431	12	8	20	7	4	11	2	1	3	3	6
		Wisikile	17,552,033	129,579		17,681,612	10,126,325	7	31	38	5	19	24	0	8	2	4	6
	Luanshya Municipal Council	Luanshya Central	19,642,117	10,267,047		29,909,164	24,604,805	5	18	23	5	15	20	0	1	1	0	2
		Roan	20,791,410	4,051,485		24,842,895	20,495,068	14	10	24	14	7	21	0	2	2	0	1
	Lufwanyama Town Council	Lufwanyama	5,939,401	19,225,478		25,164,879	24,270,156	6	12	18	6	10	16	0	0	0	2	2
	Masaiti Town Council	Karufufuta	20,479,349	5,491,905		25,971,254	22,589,169	13	12	25	13	5	18	0	6	6	0	1
		Masaiti	16,980,004	9,803,973		26,783,977	19,952,018	10	13	23	9	18	0	3	3	1	1	2
	Mpongwe Town Council	Mpongwe	18,549,277	12,344,797		30,894,074	28,490,508	14	10	24	8	14	2	3	5	4	1	5
	Mutitira Municipal Council	Mutitira	11,912,862	10,913,142		22,826,004	18,217,592	16	23	39	16	20	36	0	0	0	3	3
		Kamtanshi	12,535,907	10,228,012		22,763,919	20,176,453	9	18	27	9	11	20	0	6	6	0	1
	Ndola City Council	Kankoyo	9,488,207	13,139,473		22,627,680	20,945,956	23	31	54	23	29	52	0	1	1	0	1
		Ndola Central	487,172	19,825,645		19,825,645	16,155,288	13	17	30	3	3	6	9	7	16	1	7
	Ndola City Council	Bwana Mkhubwa	19,338,473	3,111,184		22,449,657	19,286,486	5	14	19	0	3	3	4	7	2	7	9
		Chifubu	19,613,051	-		19,613,051	17,796,869	17	14	31	8	6	14	6	6	12	3	2
	Chadiza	Kabushi	18,279,293	737,993		19,017,286	20,565,570	4	10	14	4	3	7	0	5	5	0	2
		Chadiza	18,856,897	11,263,557		30,120,454	28,800,187	4	7	11	3	4	7	1	0	1	0	3
Eastern	Chama Town Council	Chama North	21,611,546	7,756,393		29,367,939	28,532,224	15	50	65	9	31	40	6	18	24	0	1
	Chasefu Town Council	Chama South	24,448,181	11,198,444		35,646,625	31,074,287	1	20	21	0	13	13	0	7	7	1	0
	Chipangali Town Council	Chasefu	18,860,108	10,907,254		29,767,362	25,003,898	15	20	35	14	18	32	0	1	1	1	2
		Chipangali	9,409,819	16,623,118		26,032,937	16,107,524	9	18	27	9	3	12	0	12	0	3	3
	Chipata City Council	Chipata Central	14,664,321	7,980,407		22,644,728	20,551,188	13	12	25	6	3	9	6	6	12	1	3
		Luangeni	16,339,237	8,545,687	- 157,452	24,727,472	22,913,005	12	24	36	5	6	11	6	14	20	1	4
	Kasenengwa Town Council	Kasenengwa	13,654,953	10,322,978		23,977,931	21,045,095	2	23	25	2	16	18	0	7	7	0	0
		Milanzi	20,278,870	49,256		20,328,126	2,773,403	15	12	27	3	1	4	4	8	12	8	3
	Katete Town Council	Mkaika	15,510,946	142,500		15,653,446	7,544,227	16	20	36	6	2	8	7	4	11	3	14
	Lumezi Town Council	Lumezi	11,277,374	13,428,584		24,705,958	24,670,488	17	16	33	1	12	13	16	3	19	0	1
	Lundazi Town Council	Lundazi	13,837,833	11,247,332		25,085,165	20,260,530	5	22	27	5	15	20	0	4	4	0	3
	Lusangazi Town Council	Msanjala	28,224,738	1,100,427		29,325,165	25,811,427	6	8	14	0	7	7	4	1	5	2	0
	Manabwe Town Council	Manabwe	11,415,035	6,496,131		17,911,166	11,444,760	11	11	22	10	7	17	1	1	2	0	3
	Nyimba Town Council	Nyimba	17,901,180	5,603,970		23,505,150	24,621,290	6	21	27	6	16	22	0	4	4	0	1
	Petauke Town Council	Petauke Central	23,350,870	5,116,091		28,466,961	27,974,670	1	31	32	0	22	22	0	6	6	1	3
		Kaunbwe	26,518,761	-	- 2,296,401	24,222,360	23,109,288	6	20	26	4	14	18	2	6	8	0	0
	Sinda Council	Sinda	20,484,151	22,793,456		43,277,607	29,192,443	18	22	40	7	12	19	11	8	19	0	2
		Kapoche	13,768,673	7,775,067		21,543,740	14,768,226	8	18	26	5	8	13	3	6	9	0	4



Province	Name of Council	Constituency	Balance Brought forward for 2023 Projects K	2024 Amounts Received K	Other Receipts K	Total Funds Available K	Amounts Spent K	No. of Projects Brought Forward from 2023	Approved Projects (2024)	Total Projects 2024	Completed			Work in progress			Outstanding Projects		
											2023	2024	Total	2023	2024	Total	2023	2024	Total
Luapula	Vubwi Town Council	Vubwi	6,676,114	13,489,305		20,165,419	19,872,452	1	15	16	1	11	12	0	3	3	0	1	1
	Chembe Town Council	Chembe	15,764,264	11,455,561		27,219,825	16,073,121	2	20	22	2	8	10	0	11	11	0	1	1
	Chinge Town Council	Chinge	20,654,560	1,648,444		22,303,004	20,317,326	7	16	23	0	0	0	7	13	20	0	3	3
	Chitumbuli Town Council	Chitumbuli	22,452,542	-	- 3,232,566	19,219,976	19,219,203	17	14	31	14	12	26	2	1	3	1	1	2
	Chipili Town Council	Chipili	11,483,922	14,592,690		26,076,612	24,479,368	20	12	32	17	19	36	2	3	5	1	-10	-9
	Kawambwa Town Council	Kawambwa Central	14,844,203	11,066,236		25,910,439	18,305,227	2	16	18	0	9	9	2	5	7	0	2	2
	Pambashe Town Council	Pambashe	17,365,633	8,150,083		25,515,716	15,899,848	3	17	20	1	7	8	2	9	11	0	1	1
	Lunga Town Council	Luapula	21,174,515	-	- 1,287,532	19,886,983	8,785,333	26	12	38	8	0	8	13	0	13	5	12	17
	Mansa Municipal Council	Mansa Central	15,673,896	7,144,868		22,818,764	24,322,423	12	10	22	10	7	17	2	1	3	0	2	2
	Bahati Town Council	Bahati	19,705,387	8,643,140		28,348,527	24,348,557	10	6	16	7	3	10	3	1	4	0	2	2
Lusaka	Milenge Town Council	Milenge	14,302,894	8,740,453		23,043,347	16,436,484	14	31	45	11	15	26	3	10	13	0	6	6
	Mwansabombwe Town Council	Mwansabombwe	14,300,770	11,362,623		25,663,393	25,739,028	12	11	23	9	7	16	1	2	3	1	2	3
	Mwense Town Council	Mwense Central	15,366,244	230,393		15,596,637	16,217,841	3	13	16	3	5	8	0	7	7	0	1	1
	Nchelenge Town Council	Mambilima	18,770,344	5,324,600		24,094,944	20,640,733	3	12	15	3	2	5	0	8	8	0	2	2
	Sanfya Town Council	Nchelenge	11,342,398	16,781,611		28,124,009	22,085,258	7	7	14	7	5	12	0	0	0	0	2	2
	Bangweulu Town Council	Bangweulu	22,878,573	5,240,156		28,118,729	26,581,332	9	8	17	5	5	10	3	2	5	1	1	2
	Lusaka Central	Lusaka Central	7,165,466	13,048,284		20,213,750	15,202,195	3	37	40	0	29	29	3	6	9	0	2	2
	Munali Town Council	Munali	25,853,250	1,019,062	- 1,305,714	25,566,598	19,060,027	1	15	16	1	14	15	0	1	1	0	0	0
	Mandevu Town Council	Mandevu	23,482,727	-		23,482,727	15,179,461	3	12	15	2	6	8	1	4	5	0	2	2
	Matero Town Council	Matero	23,133,159	-		23,133,159	8,165,030	4	12	16	4	11	15	0	1	1	0	0	0
Muchinga	Kanyama Town Council	Kanyama	22,218,697	184,062		22,402,759	15,366,980	9	21	30	9	18	27	0	2	2	0	1	1
	Kabwata Town Council	Kabwata	17,371,761	743,623		18,115,384	15,026,060	2	29	31	1	26	27	1	2	3	0	1	1
	Chawama Town Council	Chawama	18,585,219	12,530,337		31,115,556	22,329,633	9	5	14	8	4	12	1	0	1	0	1	1
	Chilanga Town Council	Chilanga	29,491,268	-		29,491,268	17,512,742	10	27	37	7	22	29	3	0	3	0	5	5
	Kafue Town Council	Kafue	12,372,419	8,765,417		21,137,836	14,139,385	9	16	25	8	13	21	1	1	2	0	2	2
	Chongwe Municipal Council	Chongwe	20,362,763	4,407,825		24,770,588	17,682,766	11	9	20	8	4	12	3	5	8	0	0	0
	Rufunsa Town Council	Rufunsa	13,789,199	9,584,897		23,374,096	20,639,756	3	10	13	3	8	11	0	2	2	0	0	0
	Chirundu Town Council	Chirundu	1,372,959	20,584,064		21,957,023	16,910,050	8	15	23	4	10	14	4	4	8	0	1	1
	Luangwa Town Council	Luangwa	19,529,906	3,988,092		23,517,998	19,269,394	2	42	44	2	27	29	0	1	1	0	14	14
	Chinsali Municipal Council	Chinsali	21,007,044	-		21,007,044	14,987,772	12	16	28	3	3	6	3	5	8	6	8	14
North Western	Isoka Town Council	Isoka	12,365,006	8,322,807		20,687,813	19,814,698	12	12	24	4	4	8	8	6	14	0	2	2
	Kanchibiya Town Council	Kanchibiya	14,441,906	250,986		14,692,892	12,268,935	4	20	24	2	2	4	2	16	18	0	2	2
	Lavushimanda Town Council	Mfuwe	18,069,958	2,415,269		20,485,227	20,357,306	7	24	31	3	6	9	6	4	10	-2	14	12
	Mafinga Town Council	Mafinga	5,600,908	3,366,876		8,967,784	16,432,040	17	21	38	16	18	34	0	1	1	1	2	3
	Mpika Town Council	Mpika	15,331,978	4,715,578		20,047,556	20,065,230	19	16	35	17	14	31	2	1	3	0	1	1
	Nakonde Town Council	Nakonde	26,410,636	-		26,410,636	25,877,509	9	16	25	3	15	18	4	0	4	2	1	3
	Shiwangandu Town Council	Shiwangandu	19,640,515	1,386,995		21,027,510	22,504,306	14	28	42	2	13	15	0	14	14	12	1	13
	Chavuma Town Council	Chavuma	6,662,600	6,000,846		12,663,446	9,640,677	47	25	72	45	4	49	0	19	19	2	2	4



Province	Name of Council	Constituency	Balance Brought forward for 2023 Projects K	2024 Amounts Received K	Other Receipts K	Total Funds Available K	Amounts Spent K	No. of Projects Brought Forward from 2023	Approved Projects (2024)	Total Projects 2024	Completed			Work in progress			Outstanding Projects		
											2023	2024	Total	2023	2024	Total	2023	2024	Total
Northern	Ikelenge Town Council	Ikeleng'i	22,837,029	9,247,516		32,084,545	31,304,959	4	11	15	1	6	7	3	4	7	0	1	1
	Kabompo Town Council	Kabompo	8,397,820	7,824,065		16,221,885	12,893,308	4	5	9	0	3	3	4	0	4	0	2	2
	Kalumbila Town Council	Solwezi West	5,564,292	12,416,884		17,981,176	15,122,107	1	20	21	1	16	17	0	2	2	0	2	2
	Kasempa Town Council	Kasempa	20,496,669	7,967,782		28,464,451	21,394,519	1	17	18	1	3	4	0	13	13	0	1	1
	Manyinga Town Council	Kabompo East	9,372,245	10,051,079		19,423,324	15,195,055	8	13	21	6	6	12	1	7	8	1	0	1
	Mufumbwe Town Council	Mufumbwe	7,638,229	12,978,344		20,616,573	15,198,480	12	12	24	3	7	10	9	4	13	0	1	1
	Mushindamo Town Council	Solwezi East	18,774,571	6,930,957		25,705,528	23,093,733	7	16	23	7	14	21	0	0	0	0	2	2
	Mwinilunga Town Council	Mwinilunga Central	20,683,221	2,716,346		23,399,567	14,611,094	30	14	44	0	3	3	30	5	35	0	6	6
	Solwezi Municipal Council	Solwezi Central	22,502,423	9,388,715		31,891,138	19,121,862	21	11	32	21	1	22	0	6	6	0	4	4
	Zambezi Town Council	Zambezi East	17,627,726	14,769,794	350,000	32,747,520	26,925,333	3	9	12	3	6	9	0	2	2	0	1	1
	Chilubi Town Council	Zambezi West	21,227,176	5,025,460		26,252,636	12,141,728	5	15	20	5	11	16	0	3	3	0	1	1
	Kaputa Town Council	Chilubi	21,886,328	3,855,441		25,741,769	25,855,333	19	12	31	6	0	6	13	7	20	0	5	5
	Kasama Municipal Council	Kaputa	19,672,342	-		19,672,342	18,869,496	2	18	20	1	16	17	1	2	3	0	0	0
	Lunte Town Council	Kasama Central	21,506,877	853,049		22,359,926	17,880,742	20	18	38	14	12	26	6	2	8	0	4	4
	Lupososhi Town Council	Lukashya	9,874,976	7,096,543		16,971,519	14,302,691	15	21	36	12	13	25	3	5	8	0	3	3
	Luwingu Town Council	Lunte	13,486,297	7,719,984		21,206,281	15,315,942	40	23	63	34	0	34	5	20	25	1	3	4
	Mbala Municipal Council	Lupososhi	18,036,298	765,823		18,802,121	15,529,028	14	10	24	6	3	9	8	6	14	0	1	1
	Mporokoso Town Council	Lubansenshi	13,923,782	8,109,999		22,033,781	21,716,943	12	17	29	11	11	22	1	5	6	0	1	1
	Mputungu Town Council	Mbala	18,492,397	179,192		18,671,589	14,251,475	15	14	29	12	6	18	2	3	5	1	5	6
	Mungwi Town Council	Mporokoso	14,326,549	3,255,704		17,582,253	15,924,797	11	12	23	6	8	14	5	3	8	0	1	1
	Nama Town Council	Mputungu	16,664,854	3,301,995		19,966,849	18,410,187	31	13	44	8	9	17	22	0	22	1	4	5
Southern	Senga Hill Town Council	Malole	24,291,199	10,170,707		34,461,906	27,883,689	3	11	14	0	4	4	3	3	6	0	4	4
	Chikankana Town Council	Chinbamilonga	26,507,928	4,283,574		30,791,502	29,385,710	6	22	28	1	14	15	5	7	12	0	1	1
	Choma Municipal Council	Senga Hill	17,796,328	4,948,218		22,744,546	19,428,803	12	16	28	11	11	22	1	3	4	0	2	2
	Gwerembe Town Council	Chikankana	14,085,962	6,840,000		20,925,962	16,661,843	11	24	35	4	10	14	7	14	21	0	0	0
	Itezhi-Tezhi Town Council	Choma Central	15,646,692	3,399,214		19,045,906	16,030,567	7	45	52	2	32	34	3	8	11	2	5	7
	Kalomo Town Council	Mbabala	19,067,190	8,662,072		27,729,262	21,558,674	8	21	29	5	8	13	2	5	7	1	8	9
	Kazungula Town Council	Gwerembe	17,889,670	7,987,905		25,877,575	17,366,008	12	13	25	12	4	16	0	8	8	0	1	1
	Livingstone City Council	Itezhi-Tezhi	17,645,018	787,683		18,432,701	17,947,063	4	17	21	3	8	11	1	9	10	0	0	0
		Kalomo Central	16,849,500	6,701,792		23,551,292	13,550,863	6	17	23	1	6	7	5	9	14	0	2	2
		Dundunwezi	18,345,759	2,336,839		20,682,598	16,665,265	1	17	18	1	6	7	0	10	10	0	1	1



Province	Name of Council	Constituency	Balance Brought forward for 2023 Projects K	2024 Amounts Received K	Other Receipts K	Total Funds Available K	Amounts Spent K	No. of Projects Brought Forward from 2023	Approved Projects (2024)	Completed			Work in progress			Outstanding Projects		
										2023	2024	Total	2023	2024	Total	2023	2024	Total
Western	Mazabuka Municipal Council	Mazabuka Central	7,651,068	2,492,347		10,143,415	10,374,589	2	12	2	9	11	0	1	1	0	2	2
		Magoye	13,489,432	7,125,000		20,614,432	13,535,837	10	37	10	10	20	0	25	25	0	2	2
		Bweengwa	8,559,842	5,393,343		13,953,185	11,842,047	38	62	100	38	96	0	1	1	0	3	3
	Monze Town Council	Moomba	15,021,310	1,283,834	-	13,737,476	13,827,097	21	36	57	21	34	0	1	1	0	1	1
		Monze Central	15,841,070	6,226,208		22,067,278	21,624,977	3	41	44	3	36	0	5	5	0	0	0
	Namwala Town Council	Namwala	18,027,303	10,018,655		28,045,958	21,109,139	1	17	18	1	11	0	5	5	0	1	1
	Perba Town Council	Perba	11,017,825	13,788,900		24,806,725	25,489,976	3	11	14	3	10	0	1	1	0	0	0
	Siavonga Town Council	Siavonga	8,554,700	893,683	-	7,661,017	9,160,336	34	7	41	25	0	25	9	0	9	0	7
	Sinazongwe Town Council	Sinazongwe	22,213,742	8,540,600		30,754,342	22,229,673	8	15	23	8	10	0	3	3	0	2	2
	Zimba Town Council	Mapatizya	19,143,059	11,000,753		30,143,812	26,156,127	5	16	21	3	10	0	3	3	0	3	3
		Kalabo Central	19,092,222	-		19,092,222	17,957,663	81	9	90	64	8	72	0	15	2	1	3
	Kalabo Town Council	Litwa	22,791,416	4,742,613		27,534,029	26,765,977	99	4	103	86	3	89	0	13	0	1	1
	Kaoma Town Council	Kaoma Central	16,947,838	5,148,031		22,095,869	23,350,674	12	21	33	9	9	18	3	4	7	0	8
		Mangango	16,005,446	5,080,931		21,086,377	19,474,597	12	20	32	9	5	14	1	7	8	2	10
	Limulunga Town Council	Luena	14,164,528	1,793,487		15,958,015	12,088,911	33	35	68	29	10	39	4	23	0	2	2
	Luampa Town Council	Luampa	14,996,036	9,574,378		24,570,414	14,677,030	15	10	25	15	8	23	0	1	0	1	1
	Lukulu Town Council	Lukulu East	22,960,881	8,423,426		31,384,307	27,690,673	3	8	11	1	6	7	0	1	1	2	3
	Mitete Town Council	Mitete	12,890,232	9,186,496		22,076,728	23,777,519	9	23	32	1	17	8	5	13	0	1	1
	Mongu Municipal Council	Mongu Central	12,301,135	7,654,609		19,955,744	13,881,955	19	16	35	13	1	14	6	14	20	0	1
		Nalikwanda	12,008,755	6,970,772		18,979,527	19,213,577	32	22	54	24	8	32	8	13	21	0	1
	Mulobezi	Mulobezi	10,330,858	10,172,058		20,502,916	22,635,375	12	19	31	9	12	21	3	5	8	0	2
	Mwandi Town Council	Mwandi	17,862,613	12,280,359		30,142,972	24,691,519	19	14	33	16	12	28	0	1	3	1	4
	Nalolo Town Council	Nalolo	11,822,967	4,354,036		16,177,003	16,217,210	8	29	37	7	2	9	0	21	1	6	7
	Nkeyema Town Council	Nkeyema	16,861,591	873,115		17,734,706	16,438,093	0	18	18	0	7	7	0	8	8	0	3
	Senanga Town Council	Senanga	20,002,923	690,668		20,693,591	13,435,524	10	20	30	6	0	6	1	0	1	3	20
	Shangombo Town Council	Shangombo	9,031,937	6,129,063		15,161,000	14,791,955	2	35	37	1	26	27	1	5	6	0	4
	Sesheke Town Council	Sesheke	13,504,581	-		13,504,581	9,066,660	31	12	43	24	2	26	7	5	12	0	5
	Sikongo Town Council	Sikongo	12,574,955	8,898,294		21,473,249	19,507,531	21	21	42	15	8	23	4	11	15	2	4
	Sioma Town Council	Sioma	22,392,694	5,680,860		28,073,554	19,279,084	28	9	37	6	6	12	10	1	11	12	2
	Totals		2,607,555,567	968,712,037	-7,085,636	3,569,181,968	2,957,084,390	2,051	2,828	4,879	1,459	1,601	3,060	471	822	1,293	120	405



Appendix 3.1: Analysis of Performance of Desks

Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Central	Chibombo Town Council	Katuba	-	600	600	780,000	600	748,250	-	31,750
		Keembe	-	3,141	3,141	4,711,500	3,141	4,698,950	-	12,550
	Ngabwe	Lufubu	-	2,000	2,000	3,000,000	350	375,000	1,650	2,625,000
	Chisamba Town Council	Chisamba	-	4,500	4,500	6,300,000	4,500	5,762,575	-	537,425
	Shabuyuji Town Council	Shibuyunji	-	7,021	7,021	8,426,000	7,443	7,896,857	- 422	529,143
	Chitambo Town Council	Chitambo	-	5,000	5,000	7,500,000	2,700	2,181,250	2,300	5,318,750
	Serenje	Serenje Central	-	4,000	4,000	6,000,000	4,882	5,659,428	- 882	340,572
	Serenje	Muchinga	-	2,733	2,733	4,100,000	2,500	3,403,156	233	696,844
	Kabwe Municipal Council	Kabwe Central	-	1,000	1,000	1,500,000	1,000	1,404,398	-	95,602
		Bwacha	-	600	600	900,000	550	574,500	50	325,500
	Kapiri Mposhi Town Council	Kapiri Mposhi	-	2,788	2,788	3,780,100	1,624	2,383,290	1,164	1,396,810
	Luano Town Council	Mkushi South	-	1,260	1,260	1,410,500	1,260	1,410,500	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Copperbelt	Mkushi Town Council	Mkushi North	-	10,472	10,472	13,722,730	9,840	12,955,046	632	767,684
	Mumbwa Town	Mumbwa Central	-	785	785	1,177,500	785	1,177,500	-	-
		Nangoma	-	540	540	810,000	360	540,000	180	270,000
	Chililabombwe Municipal Council	Chililabombwe		600	600	1,200,000	600	1,161,000	-	39,000
	Chingola Municipal Council	Chingola	-	1,160	1,160	1,972,000	1,160	1,972,000	-	-
	Kalulushi Municipal Council	Nchanga	-	640	640	1,088,000	640	1,088,000	-	-
		Kalulushi	-	-	-	-	-	-	-	-
	Kitwe City Council	Nkana	-	450	450	810,000	450	707,740	-	102,260
		Kwacha	-	650	650	1,170,000	540	972,000	110	198,000
		Kamfinsa	-	342	342	600,000	342	595,000	-	5,000
		Chimwemwe	-	1,600	1,600	2,800,000	1,600	1,868,750	-	931,250
		Wusakile	-	3,755	3,755	6,768,000	3,306	3,085,820	449	3,682,180
	Luanshya Municipal Council	Luanshya Central	-	3,750	3,750	6,000,000	4,125	7,314,650	-	-
		Roan	2,595	800	3,395	5,159,800	2,595	4,148,361	800	1,011,439



Office of the Auditor General
Audit Report on Constituency Development Fund for the Financial Year ended 31st December 2024

Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
	Lufwanyama Town Council	Lufwanyama	-	5,960	5,960	5,814,200	5,960	5,814,200	-	-
	Masaiti Town Council	Masaiti	7,818	120	7,938	13,468,400	-	-	7,938	13,468,400
		Kafulafuta	5,546	180	5,726	9,658,800	60	144,000	5,666	9,514,800
	Mpongwe Town Council	Mpongwe	-	4,160	4,160	7,559,542	4,160	7,559,542	-	-
	Mfulira Municipal Council	Mfulira	-	770	770	1,463,000	770	1,408,400	-	54,600
		Kantanshi	-	948	948	1,801,200	948	1,760,914	-	40,286
		Kankoyo	-	526	526	1,000,000	526	970,490	-	29,510
	Ndola City Council	Ndola Central	400	1,275	1,675	2,653,500	1,125	1,998,900	550	654,600
		Bwana Mkubwa	-	588	588	1,000,000	438	709,050	150	290,950
		Chifubu	-	210	210	342,300	210	342,300	-	-
		Kabushi	-	225	225	409,200	225	409,200	-	-
		Chama North	-	-	-	-	-	-	-	-
Eastern	Chama Town Council	Chama South	-	-	-	-	-	-	-	-
	Nyimba Town Council	Nyimba	-	1,000	1,000	1,443,300	890	1,265,100	110	178,200
	Chadiza	Chadiza	-	3,800	3,800	5,392,000	3,800	5,392,000	-	-
	Chasefu Town Council	Chasefu	-	2,500	2,500	3,750,000	2,473	2,894,973	27	855,027



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
	Chipangali Town Council	Chipangali	4,461	3,005	7,466	10,277,550	2,967	3,803,800	4,499	6,473,750
	Chipata City Council	Chipata Central	3,520	-	3,520	4,400,000	3,161	3,951,250	359	448,750
		Luangeni Constituencies	2,880	-	2,880	3,888,500	1,796	2,424,500	1,084	1,464,000
	Kasenengwa Town Council	Kasenengwa	5,263	1,000	6,263	6,801,636	1,498	1,795,050	4,765	5,006,586
	Katete Town Council	Milanzi	-	3,601	3,601	6,090,780	3,601	4,207,869	-	1,882,911
		Mkaika	1,096	2,754	3,850	6,090,700	3,850	6,090,700	-	-
	Lumezi Town Council	Lumezi	-	1,000	1,000	1,172,000	1,000	1,172,000	-	-
	Lundazi Town Council	Lundazi	436	532	968	720,000	532	194,341	436	525,659
	Lusangazi Town Council	Msanzala	-	2,000	2,000	3,000,000	2,000	3,000,000	-	-
	Mambwe Town Council	Malambo	-	2,500	2,500	4,250,000	2,269	443,566	231	3,806,434
		Petauke Central	-	2,428	2,428	3,000,000	2,428	2,773,868	-	226,132
	Petauke Town Council	Kaumbwe	-	5,345	5,345	8,234,000	5,345	7,053,720	-	1,180,280
	Sinda Council	Sinda	-	-	-	-	-	-	-	-
		Kapoche	-	-	-	-	-	-	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Luapula	Vubwi Town Council	Vubwi	-	1,532	1,532	2,604,400	1,527	2,448,900	5	155,500
	Chembe Town Council	Chembe	-	956	956	1,816,400	956	1,816,400	-	-
	Chiengwe Town Council	Chiengwe	-	2,600	2,600	4,680,000	2,155	2,379,077	445	2,300,923
	Chifunabuli Town Council	Chifunabuli	-	3,080	3,080	5,610,674	3,080	5,610,674	-	-
	Chipili Town Council	Chipili	-	2,058	2,058	3,705,836	2,058	3,705,836	-	-
	Kawambwa Town Council	Kawambwa Central Pambashe	- -	2,594 3,242	2,594 3,242	3,631,100 4,538,205	2,594 3,242	3,631,100 4,538,205	- -	- -
	Lunga Town Council	Luapula	-	-	-	-	-	-	-	-
	Mansa Municipal Council	Mansa Central Bahati	- -	- -	- -	- -	- -	- -	- -	- -
	Milenge Town Council	Milenge	-	-	-	-	-	-	-	-
	Mwansabombwe Town Council	Mwansabombwe	-	2,356	2,356	3,876,000	2,356	3,876,000	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Lusaka	Mwense Town Council	Mwense Central	-	-	-	-	-	-	-	-
		Mambilima	-	-	-	-	-	-	-	-
	Nchelenge Town Council	Nchelenge	-	4,200	4,200	7,560,000	4,251	6,836,050	51	723,950
	Samfya Town Council	Bangweulu	-	1,132	1,132	1,700,000	1,132	1,496,700	-	203,300
	Chilanga Town Council	Chilanga	-	1,860	1,860	3,640,000	-	-	1,860	3,640,000
	Chirundu Town Council	Chirundu	610	680	1,290	1,810,145	600	895,375	690	914,770
	Chongwe Municipal Council	Chongwe	-	2,500	2,500	3,250,871	1,671	1,376,533	829	1,874,338
				500	500	300,000	400	240,000	100	60,000
	Kafue Town Council	Kafue	-	3,000	3,000	3,857,000	3,000	1,930,000	-	1,927,000
	Luangwa Town Council	Feira	-	1,200	1,200	2,001,360	1,200	1,909,546	-	91,814
	Lusaka City Council	Kanyama	-	2,333	2,333	4,200,000	2,161	3,261,000	172	939,000
		Chawama	-	-	-	-	-	-	-	-
		Munali	-	-	-	-	-	-	-	-
		Matero	-	-	-	-	-	-	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Muchinga		Kabwata	-	-	-	-	-	-	-	-
		Lusaka Central	-	-	-	-	-	-	-	-
		Mandevu	-	3,000	3,000	5,400,000	3,000	5,266,475	-	133,525
	Rufunsa Town Council	Rufunsa	-	1,804	1,804	2,700,000	1,804	2,700,000	-	-
	Chinsali Municipal Council	Chinsali	-	4,900	4,900	6,893,720	-	-	4,900	6,893,720
	Isoka Town Council	Isoka	-	6,595	6,595	8,036,992	6,508	7,023,742	87	1,013,250
	Kanchibiya Town Council	Kanchibiya	-	-	-	-	-	-	-	-
	Mafinga Town Council	Mafinga	1,500	-	1,500	2,400,000	-	-	1,500	2,400,000
	Mpika Town Council	Mpika	-	4,456	4,456	6,419,305	4,456	6,419,305	-	-
	Lavushimanda Town Council	Mfuwe	-	300	300	589,500	275	540,375	25	49,125
	Nakonde Town Council	Nakonde	-	2,775	2,775	4,095,170	2,775	4,095,170	-	-
	Shiwang'andu Town Council	Shiwang'andu	-	2,825	2,825	4,220,000	2,655	3,635,840	170	584,160



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
North Western	Chavuma Town Council	Chavuma	-	1,333	1,333	2,000,000	1,333	2,000,000	-	-
	Ikelenge Town Council	Ikelenge'i	433	-	433	650,000	-	-	433	650,000
	Kabompo Town Council	Kabompo	-	-	-	-	-	-	-	-
	Kalumbila Town Council	Solwezi West	-	-	-	-	-	-	-	-
	Kasempa Town Council	Kasempa	-	-	-	-	-	-	-	-
	Manyinga Town Council	Kabompo East	-	-	-	-	-	-	-	-
	Mufumbwe Town Council	Mufumbwe	-	3,783	3,783	5,673,827	3,783	5,673,827	-	-
	Mushindamo Town Council	Solwezi East	-	2,150	2,150	2,719,250	2,150	2,719,250	-	-
	Mwinilunga Town Council	Mwinilunga Central	-	-	-	-	-	-	-	-
	Solwezi Municipal Council	Solwezi Central	-	130	130	130,250	130	130,250	-	-
	Zambezi Town council	Zambezi East	-	3,199	3,199	1,357,123	735	1,357,123	2,464	-
		Zambezi West	-	-	-	-	-	-	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Northern	Chilubi Town Council	Chilubi	-	5,009	5,009	8,566,530	-	-	5,009	8,566,530
	Kaputa Town Council	Kaputa	-	-	-	-	-	-	-	-
	Kasama Municipal Council	Kasama Central	-	4,253	4,253	6,379,500	3,896	4,546,729	357	1,832,771
		Lukashya	-	2,749	2,749	4,123,500	2,416	3,410,734	333	712,766
	Lunte Town Council	Lunte	-	4,965	4,965	8,176,719	4,965	7,104,523	-	1,072,196
	Lupososhi Town Council	Lupososhi	-	3,831	3,831	5,184,350	2,768	4,366,960	1,063	817,390
	Luwingu Town Council	Lubansenshi	-	3,125	3,125	5,000,000	2,825	4,251,632	300	748,368
	Mbala Municipal Council	Mbala	-	9,200	9,200	12,822,475	8,400	10,579,025	800	2,243,450
	Mporokoso Town Council	Mporokoso	-	6,051	6,051	9,451,400	3,786	5,098,713	2,265	4,352,687
	Mpulungu Town Council	Mpulungu	-	2,040	2,040	3,074,556	395	692,724	1,645	2,381,832
	Mungwi Town Council	Malole	-	3,340	3,340	5,678,000	3,075	3,472,843	265	2,205,157



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Southern	Nsama Town Council	Chimbamilonga	-	1,750	1,750	1,075,000	1,750	1,062,500	-	12,500
	Senga Hill Town Council	Senga Hill	-	5,826	5,826	8,370,400	5,310	7,109,400	516	1,261,000
	Chinkankata Town Council	Chikankata	-	2,000	2,000	3,000,000	1,800	2,700,000	200	300,000
	Choma Municipal Council	Choma Central	-	3,000	3,000	3,900,000	3,000	3,900,000	-	-
		Mbabala	-	3,000	3,000	3,900,000	3,000	3,900,000	-	-
	Gwembe Town Council	Gwembe	-	1,655	1,655	2,414,200	1,455	2,074,200	200	340,000
	Itezhi-Tezhi Town Council	Itezhi Tezhi	-	2,096	2,096	4,000	2,313	3,994,350	-	-
									217	3,990,350
	Kalomo Town Council	Kalomo Central	1,000	1,000	2,000	1,500,000	1,000	1,500,000	1,000	-
		Dundumwezi	-	2,500	2,500	3,750,000	2,431	103,500	69	3,646,500
	Kazungula Town Council	Katombola	-	-	-	-	-	-	-	-
	Livingstone City Council	Livingstone Central	6,359	-	6,359	6,629,377	5,179	1,520,965	1,180	5,108,412
	Mazabuka Municipal Council	Mazabuka Central	-	1,153	1,153	1,036,800	1,153	1,500,000	-	-
		Magoye		1,153	1,153	747,600	1,153	1,500,000	-	-



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
	Monze Town Council	Monze Central	-	3,227	3,227	5,809,126	3,227	5,809,126	-	-
		Moomba	-	-	-	-	-	-	-	-
		Bweengwa	1,000	555	1,555	3,313,000	555	1,000,000	1,000	2,313,000
	Namwala Town Council	Namwala	-	625	625	1,000,000	625	916,750	-	83,250
	Pemba Town Council	Pemba	-	3,000	3,000	4,500,000	3,000	4,500,000	-	-
	Siavonga Town Council	Siavonga	-	-	-	-	-	-	-	-
	Sinazongwe Town Council	Sinazongwe	-	2,040	2,040	3,280,000	1,950	3,135,600	90	144,400
	Zimba Town Council	Mapatizya	-	-	-	-	-	-	-	-
	Kalabo Town Council	Kalabo Central	-	4,500	4,500	6,750,000	3,971	6,370,432	529	379,568
		Liuwa	-	1,552	1,552	1,833,634	1,552	1,833,634	-	-
Western	Kaoma Town Council	Kaoma Central	-	2,318	2,318	3,260,493	2,318	3,260,493	-	-
		Mangango	-	3,135	3,135	4,674,847	3,135	4,396,647	-	278,200
	Limulunga Town Council	Luena	-	1,340	1,340	2,278,000	203	306,936	1,137	1,971,064
	Luampa Town Council	Luampa	-	3,845	3,845	5,979,750	3,321	5,380,050	524	599,700



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
Copperbelt Province	Lukulu Town Council	Lukulu East	-	3,026	3,026	4,500,000	3,000	4,350,400	26	149,600
	Mitete Town Council	Mitete	-	2,060	2,060	3,090,000	2,060	3,090,000	-	-
	Mongu Municipal Council	Mongu Central	-	5,039	5,039	6,701,270	4,644	6,168,020	395	533,250
		Nalikulwanda	-	5,369	5,369	7,832,482	5,129	7,508,482	240	324,000
	Sioma Town Council	Sioma	-	1,000	1,000	1,700,000	260	417,200	740	1,282,800
	Sikongo Town Council	Sikongo	-	1,050	1,050	1,547,750	590	1,017,138	460	530,612
	Sesheke Town Council	Sesheke	-	7,155	7,155	7,482,457	1,814	3,910,962	5,341	3,571,495
	Shangombo Town Council	Shangombo	-	1,000	1,000	1,463,200	1,048	1,463,200	-	-
	Senanga Town Council	Senanga	-	510	510	765,000	-	-	510	765,000
	Nkeyema Town Council	Nkeyema	-	1,613	1,613	2,580,295	1,574	2,518,850	39	61,445
	Mulobezi	Mulobezi	-	3,650	3,650	4,927,000	3,650	4,927,000	-	-
	Nalolo Town Council	Nalolo	-	3,391	3,391	5,158,668	3,391	6,079,160	-	-
										920,492



Province	Name of Council	Constituency	Number of Desks Brought Forward from 2023	Planned/ Target Number	Total Desk to be Procured in 2024	Cost of Desks to be Procured K	Delivered	Cost of Delivered Desks K	Undelivered	Cost of Undelivered Desks K
	Mwandi Town Council	Mwandi	-	1,160	1,160	1,576,400	1,160	1,576,400	-	-
	Totals		44,917	311,543	356,460	514,221,645	285,159	383,501,785	71,301	130,719,860

Appendix 3.2 Delivery of Defective Desks

Province	Name of Council	Constituency	Number of Desks Supplied to Schools	Sub Standard Desks
Central	Chisamba Town Council	Chisamba	40	16
Copperbelt	Ndola City Council	Ndola Central	115	
Eastern	Chipangali Town Council	Chipangali	350	83
Luapula	Nchelenge Town Council	Nchelenge	4251	180
Lusaka	Chirundu Town Council	Chirundu	400	39
	Chongwe Municipal Council	Chongwe	529	89
	Luangwa Town Council	Feira	1200	30
	Rufunsa Town Council	Rufunsa	472	20
Northern	Kasama Municipal Council	Kasama Central	3524	176
		Lukashya	1563	126
	Mpulungu Town Council	Mpulungu		69
	Nsama Town Council	Chimbamilonga	1750	239
Southern	Senga Hill Town Council	Senga Hill	5310	30
	Itezhi-Tezhi Town Council	Itezhi Tezhi	2313	203
	Totals		21,817	1,300



Appendix 4: Failure to Operationalise Completed Facilities

No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
1	Northwestern	Chavuma Town Council	Chavuma	Chavuma Central	Renovation of radio station office	872,968	21.03.2025	6 months	Although the works were completed and the radio station was handed over on 21 st March 2025, the radio station had not been operationalised six (6) months after handing over.
3	Western	Sioma Town Council	Sioma	Watambo	Rehabilitation of a blown off roof and other associated works at Liumbo Primary School	319,352	10.02.2025	4 months	A physical inspection carried out in July 2025 revealed that the works had been completed and the classroom block had not been handed over and commissioned.
4	Central	Chibombo Town Council	Katuba	Katuba	Construction of Muchenje Health Post	648,417	08.11.2024	3 months	A physical inspection carried out in July 2025 revealed that the project had been completed but not commissioned.
	Copperbelt	Mufurila Municipal Council	Kankoyo		Construction of an ablution block at Luansobe Clinic	245,642	02.09.2024	12 months	A physical inspection of the project carried out in October 2025 revealed that the ablution block had not been operationalised twelve (12) months after completion
2	Copperbelt	Kitwe City Council	Kamfinsa	Kamfinsa	Construction of Mashula Health Post	629,700	20.04.2023	23 months	A physical inspection and review of documents carried out in October 2025 revealed that the health post had been completed. However, the facility had not been operationalized, twenty-three (23) months after completion.



No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
	Copperbelt	Kitwe City Council	Kwacha		Construction of Health Post at Old Chipata Clinic	920,092	23.10.2024	12 months	A physical inspection and review of documents carried out in October 2025 revealed that the project was completed and handed over on 23rd October 2024. However, the health post had not been operationalized.
5	Copperbelt	Ndola City Council	Ndola Central	Dag Hammerskjold Ward	Construction of a Maternity Wing with a placenta pit at George Clinic	1,373,732	07.12.2024	6 months	A physical inspection and review of completion certificate carried out on 30 th January 2025 revealed that the maternity wing was completed on 7 th December 2024. However, it had not been commissioned and was not operational as at 4 th June 2025.
6	Copperbelt	Ndola City Council	Ndola Central	Dag Hammerskjold Ward	Construction of a Police Post in George Compound	972,446	14.01.2024	7 months	A physical inspection carried out on 4 th June 2025 revealed that the project had been completed. However, the structure was not in use as at 31 st August 2025.
7	Copperbelt	Ndola City Council	Chifubu Constituency	Kawama Ward	Construction of a 1 x 3 Classroom Block at Intulo Combined School	1,301,690	14.03.2025	6 months	A physical verification carried out on 6 th June 2025 and a scrutiny of handover certificate revealed that the project was completed on 17 th March 2025. However, the project had not been commissioned and was not operational.



No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
8	Copperbelt	Ndola City Council	Chifubu Constituency	Kayanje	construction of Kanyanje Clinic	2,635,441	27.08.2024	12 months	A physical inspection of the project carried out on 6 th June 2025 and review of handover certificate revealed that the project was complete on 6 th October 2024. However, had not been commissioned and was not operational.
9	Copperbelt	Ndola City Council	Chifubu Constituency	Kawama Ward	construction of an ablution block at Pinegroove Kawama market	699,725	12.08.2024	8 months	A physical inspection carried out on 6 th June 2025 and a review of the project file revealed that the project was completed on 17 th February 2025. However, the ablution block had not been commissioned therefore resulting in delayed operationalisation
10	Lusaka	Chongwe Town Council	Chongwe	Njolwe	completion of Njolwe Clinic	397,480	27.02.2025	7 months	Despite the Project being handed over in February 2025, it had not been commissioned. Consequently, the Health Post had not been in use for seven (7) months at 30 th September 2025.
11	Lusaka	Chongwe Town Council	Chongwe	Chainda	Construction of an ablution block at Mwalubemba Clinic	382,114	11.04.2025	5 months	Despite the project being handed over on 11 th April 2025, it had not been commissioned as of September 2025.
12	Lusaka	Luangwa Town Council	Luangwa	Katondwe	Construction of 1x3 classroom block at Zalapango	723,300	10.05.2024	5 months	The project was handed over in May 2024 and was not operational as of November 2025



No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
13	Lusaka	Luangwa Town Council	Luangwa	Kaunga	Construction of health post at Kamanga B	439,967	22.01.2024	5 months	The project was handed over in May 2024 and was not operational as of September 2025
14	Lusaka	Luangwa Town Council	Luangwa	Kaunga	Construction of ablution block at Mukando Early childhood School	466,595	03.10.2024	8 months	The project was commissioned on 02/02/2025 but was not operational
15	Lusaka	Luangwa Town Council	Luangwa	Kaunga	Construction of boys' dormitory at Kaunga	136,250	22.01.2024	10 months	The project was handed over in December 2024 but was not operational
16	Lusaka	Lusaka City Council	Kabwata	Kabwata	Construction of 1x2 laboratory at Mkandawire Secondary School	847,165	04.10.2024	4 months	A physical verification carried out in October 2025, revealed that the laboratory had been completed in June 2025, however, it had not been commissioned as of October 2025.
17	Lusaka	Lusaka City Council	Kanyama	Chinika	Water Kiosk	612,304	30.09.2025	1 month	A review of documents and physical inspections conducted in October 2025 revealed that the four projects had been completed between March and September 2025. However, the projects have not been commissioned
18	Lusaka	Lusaka City Council	Kanyama	Chinika	Twashuka Adult Literacy Hall	690,945	30.05.2025	5 months	
19	Lusaka	Lusaka City Council	Kanyama	Chinika	Modern Garbage Bay at Micheal Chilufya Sata Market	165,530	15.09.2025	1 month	
20	Lusaka	Lusaka City Council	Kanyama	Chinika	Modern Garbage Bay at New Soweto Market	180,000	30.12.2024	10 months	



No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
21	Lusaka	Lusaka City Council	Mandevu	Raphael Chota	Construction and rehabilitation of a Mortuary at Chipata level 1 Hospital	1,493,331	30.05.2025	5 months	A physical verification carried out in October 2025, revealed that both the renovation and construction of the new wing mortuary were completed in May 2025. However, the project had not been commissioned or operationalized five (5) months after the project was complete
22	Lusaka	Lusaka City Council	Matero	Mwembeshi	Construction of Chunga Police Post	802,415	18.04.2024	13 months	A physical verification carried out in October 2025, revealed that the construction of the Police Post was completed. However, it had not been commissioned fifty-eight (58) weeks after the project was completed.
23	Northwestern	Mwinilunga Town Council	Mwinilunga	Mudanyama	Construction of an ablution block at Mudanyama Clinic	285,449	30.03.2023	9 months	A physical inspection carried out in September 2025 revealed that the ablution block had been completed however the facility had not been operationalised nine (9) months after the project had been completed
24	Southern	Choma Municipal Council	Choma Central	Mbabala	Construction of Mapanza Police Post and Munzuma OPD	764,587	31.03.2025	7 months	The project was completed as of 31 st March 2025, however it was not yet commissioned
25	Southern	Choma Central Constituency	Choma Central	Choma Central	Munzuma OPD	630,370	31.03.2025	7 months	The project was completed as of 31 st March 2025, however it was not yet commissioned



No	Province	Name of Council	Constituency	Ward	Project Name	Value of Project K	Date of Completion	Period not in Use	Comments
26	Southern	Livingstone City Council	Livingstone	Nakatindi	Construct a Police Post in Nakatindi Compound	987,663	27.11.2024	6 months	A physical inspection carried out on 4 th May 2025 revealed that works were completed on 18 th March 2025 and handed over to the Local Authority. However, the police post had not been commissioned and was not in use
27	Southern	Siavonga Town council	Siavonga	Mutuba	Construct a clinic at Kaleya Primary School	1,343,974	24.02.2024	13 months	A physical inspection carried out in October 2025 revealed that the clinic was completed in August 2024. However, it had not been commissioned by the Local Authority and the facility was not in use thirteen (13) months after completion
						21,968,644			

Appendix 5: Failure to Implement Projects

Province	Local Authority	Constituency	Project Name	Approved Amount K
Central	Kabwe Municipal Council	Bwacha	Installation of water tank at Makupu B Primary School	104,000
			Completion of 1x3 CRB at Mukobeko Correctional Secondary School	379,686
			Rehabilitation of Mukobeko Market Shelter	293,030
	Luano Town Council	Luano	Construction of HRH Snr. Chief Mboroma's Palace (170Km from Civic Centre)	1,000,000



Province	Local Authority	Constituency	Project Name	Approved Amount K
Copperbelt	Ngabwe Town Council	Lufubu	Construction of Mabonzo Bridge	650,000
			Procurement Of Motor Bikes For Chief Retainers	150,000
			Construction Of An Ablution Block At Kasaka Primary School	600,000
			Installation of a Water reticulation System at Ngaswa Health Post	200,000
	Serenje Town Council	Serenje Central	Installation of a Water reticulation System at Mbaswa Health Post	200,000
			Procurement of Furniture for Ng'aswa Health Centre	350,000
			Procurement of Furniture for Mbaswa Health Centre	350,000
			Construction of Fumbeshi Bridge	600,000
		Muchinga	Drilling of a Borehole in Kabansa	150,000
			Completion of Chief Serenje Health Post	150,000
			Installation Of 28No. Solar Street Lighting In Nationalist And 17No. Solar Street Lighting In Kalembe Drive Of Parklands Ward – Nkana Constituency	990,000
			Equipping Of The Borehole At Mindolo 1 Clinic	141,798
	Kitwe City Council	Nkana	Purchase Of Equipment And Furniture For Mindolo 1 Maternity Wing	827,275
			Grading, Spot Improvement And Paving Of Mortuary Entrance Area And Road At Kitwe Teaching Hospital	750,000
			Installation Of Power Supply Lines And Electrification To Mukuba Police	30,069
			Construction Of St. Anthony Market Charcoal Shelter	630,000



Province	Local Authority	Constituency	Project Name	Approved Amount K
Eastern	Katete Town Council	Mkaika	Rehabilitation Of Kandabwe Police Post And Construction Of New Toilet Block	665,000
			Drilling of seven (7) boreholes in Chilongamawe & Mutanga Wards	464,762
			Drilling of a borehole at Luklweta	66,015
	Lusangazi Town Council	Lusangazi	Construction of a Health Post at Ndambwe Zone	1,000,000
			Completion of staff house at Matonga Clinic	202,652
Muchinga	Mafinga Town Council	Mafinga	Rural Electrification	1,000,000
Western	Mwandi Town Council	Mwandi	Construction of a 1x2 at Mutale Primary School	550,000
			Construction of a 1x2 at Nakamba Primary School	540,000
Total				13,034,287

Appendix 6: Youth and Women Empowerment Grant Performance Analysis

Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
Chibombo Town Council	Keembe	2,047,989	513,761		2,561,750	106	99	84	39	138	93%	293,975		2,267,775
	Katuba	1,330,292	949,885		2,280,177	165	159	124	-	159	96%	-		2,561,749
Chisamba Town Council	Chisamba	2,640,000	951,063		3,591,063	111	83	58	25	108	75%	516,063		3,075,000



Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
Chitambo Town Council	Chitambo	776,106	348,225	1,792,753	2,917,084	104	78	78	20	98	75%	-	-	2,917,084
Kabwe Municipal Council	Kabwe Central	748,750	1,633,330		2,382,080	138	69	69	2	71	50%	-	-	2,382,080
	Bwacha	796,671	1,648,202		2,444,873	202	74	74		74	37%	-	-	2,444,873
Kapiri Mposhi Town Council	Kapiri Mposhi	120,889	1,810,257		1,931,146	221	101	58		101	46%	120,888		1,810,258
Luano Town Council	Mukushi South	922,911	1,422,089		2,345,000	81	58	58	2	60	72%	-	-	2,345,000
Mkushi Town Council	Mukushi North	2,194,793	684,426		2,879,219	229	85	85		85	37%	-	-	2,879,219
Serenje Town Council	Serenje Central	515,645	1,690,932		2,206,577	115	61	52		61	53%	296,231	-	2,502,808
	Muchinga	251,061	363,858		614,919	112	69	69		69	62%	1,623,305	-	2,238,224
Mumbwa Town Council	Mumbwa Central	402,115	2,328,309		2,730,424	76	72	68		72	95%	171,593		2,558,831
	Nangoma	32,338	1,456,922		1,489,260	78	72	71		72	92%	778,559	-	2,267,819
Ngabwe Town Council	Lufubu	271,967	1,154,850		1,426,817	25	25	25	10	35	100%	186,817		1,240,000
Shibuyunji Town Council	Mwebezhi	64,002	3,492,463		3,556,465	80	61	59	1	62	76%	1,216,465		2,340,000
Chililabombwe Municipal Council	Chililabombwe	1,504,091	734,218		2,238,309	169	75	75		75	44%	-	-	2,238,309
Chingola Municipal Council	Nchanga	461,091	2,328,309		2,789,400	184	184	95		184	100%	-	-	2,789,400
	Chingola	351,857	2,367,023		2,718,880	110	110	110		110	100%	-	-	2,718,880
Kalulushi Municipal Council	Kalulushi	84,095	2,328,309		2,412,404	159	96	94		96	60%	64,104		2,348,300
Kitwe City Council	Nkana	413,965	665,665		1,079,630	98	97	97		97	99%	1,525,279	-	2,604,909



Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
	Kwacha	413,330	465,227		878,557	80	80	80		80	100%	-		2,328,309
	Chimwemwe	2,055,858	-		2,055,858	165	78	78	3	81	47%	1,449,752		2,055,858
	Kamfinsa	366,561	1,157,859		1,524,420	81	81	81		81	100%	-		2,238,306
	Wusakile	79,217	345,545		424,762	111	108	108		108	97%	713,886		2,228,309
Luanshya Municipal Council	Luanshya Central	296,750	2,328,309		2,625,059	150	97	97		97	65%	1,803,547		2,625,059
	Roan	-	2,295,000		2,295,000	300	82	82		82	27%	-		2,295,000
Lufwanyama Town Council	Lufwanyama	744,215	1,380,000		2,124,215	142	46	46	73	119	32%	-		2,124,215
Masaiti Town Council	Katulafuta	-	2,328,309		2,328,309	136	136	136	160	296	100%	-		2,517,753
	Masaiti	34,117	2,328,309		2,362,426	157	93	91	110	203	59%	189,444		2,275,000
Mpongwe Town Council	Mpongwe	-	2,268,339		2,268,339	78	72	72	-	72	92%	-		2,268,339
Mufulira Municipal Council	Mufulira	-	4,238,972		4,238,972	275	165	165		165	60%	2,018,372		2,220,600
	Kantanshi	1,500,000	2,188,269		3,688,269	213	155	155		155	73%	1,205,269		2,483,000
	Kankoyo	2,130,000	2,084,308		4,214,308	179	114	114		114	64%	1,864,108		2,350,200
Ndola City Council	Ndola Central	-	600,404		600,404	192	112	112	141	253	58%	-		2,503,000
	Kabushi	2,797,953	896,253		3,694,206	159	85	85	108	193	53%	851,494		4,545,700
	BwanaMkumbwa	2,174,733	2,000,000		4,174,733	244	138	111	88	226	57%	438,615		3,736,118
	Chitubu	1,916,090	2,328,309		4,244,399	164	82	82	95	177	50%	69,399		4,175,000
Chadiza Town Council	Chadiza	871,597	1,592,673		2,464,270	58	58	58		58	100%	72,207		2,392,063
Chama Town Council	Chama North	-	1,203,430		1,203,430	147	100	100		100	68%	1,181,570		2,385,000



Office of the Auditor General

Audit Report on Constituency Development Fund for the Financial Year ended 31st December 2024

Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
	Chama South	47,257	1,535,684		1,582,941	173	59	46		59	34%	824,559	-	2,407,500
Chasefu Town Council	Chasefu	20,925	2,328,309		2,349,234	217	76	76		76	35%	336		2,348,898
Chipangali Town Council	Chipangali	-	2,328,309		2,328,309	147	86	86	92	178	59%	25,000	-	2,353,309
Chipata City Council	Chipata Central	1,194,873	1,175,327		2,370,200	340	121	121	-	121	36%	-		2,370,200
	Luangeni	1,509,000	1,216,000		2,725,000	183	137	137	-	137	75%	-		2,725,000
Kasenengwa Town Council	Kasenengwa	-	2,328,308		2,328,308	172	136	136	140	276	79%	108,308		2,220,000
Katete Town Council	Milanzi	937,276	380,000		1,317,276	213	62	62	-	62	29%	1,862,429	-	3,179,705
	Mkaika	937,276	380,000	134,103	1,451,379	166	68	68	-	68	41%	2,012,509	-	3,463,888
Lumezi Town Council	Lumezi	-	2,323,000		2,323,000	225	62	62	-	62	28%	-		2,323,000
Lundazi Town Council	Lundazi Central	630,907	1,609,093		2,240,000	136	113	113	-	113	83%	-		2,240,000
Lusangazi Town Council	Msanzala	-	1,972,000		1,972,000	201	50	50		50	25%	-		1,972,000
Mambwe Town Council	Malambo	746,948	821,184		1,568,132	165	20	12	8	28	12%	641,189		926,943
Nyimba Town Council	Nyimba	-	2,328,309		2,328,309	205	83	83		83	40%	213,981		2,114,328
Petauke Town Council	Petauke Central	3,600,503	899,957		4,500,460	241	111	111		111	46%	-		4,500,460
	Kaumbwe	4,432,547	-		4,432,547	278	180	180		180	65%	780,700		3,651,847
Sinda Town Council	Sinda	-	2,328,309		2,328,309	252	116	116		116	46%	163		2,328,146
	Kapoche	2,207,612	-		2,207,612	256	116	116		116	45%	-		2,207,612
Vubwi Town Council	Vubwi	-	2,328,309		2,328,309	141	58	58	-	58	41%	-		2,328,309



Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
Chembe Town Council	Chembe	61,505	3,684,026		3,745,531	208	177	177		177	85%	1,800,572		1,944,959
Chiange Town Council	Chiange	80,000	2,290,000		2,370,000	155	81	81	2	83	52%	-		2,370,000
Chifunabuli Town Council	Chifunabuli	4,412,400	-		4,412,400	67	54	54		54	81%	-		4,412,400
Chipili Town Council	Chipili	75,641	2,328,309		2,403,950	109	59	57		59	54%	-		2,403,950
Kawambwa Town Council	Kawambwa Central	807,933	1,533,067		2,341,000	165	115	115		115	70%	105,000		2,236,000
	Pambashe	1,049,308	1,254,000		2,303,308	165	110	110		110	67%	100,000		2,203,308
Lunga Town Council	Luapula	2,598,000	-		2,598,000	180	93	93		93	52%	-		2,598,000
Mansa Municipal Council	Mansa Central	345,857	1,560,098		1,905,955	722	140	140	89	229	19%	277,345		2,183,300
	Bahati	287,449	2,166,730		2,454,179	319	110	107	87	197	34%	215,879		2,238,300
Milenge Town Council	Milenge	-	2,328,309		2,328,309	259	179	179		179	69%	5,000		2,323,309
Mwansabombwe Town Council	Mwansabombwe	36,334	2,328,309		2,364,643	154	81	79		81	53%	347,323		2,017,320
Mwense Town Council	Mwense Central	22,178	1,775,246		1,797,424	124	104	104		104	84%	-		2,345,000
	Mambilima	62,611	2,328,309		2,390,920	94	82	82		82	87%	547,576		2,385,000
Nchelenge Town Council	Nchelenge	9,943	2,328,309		2,338,252	240	87	87	-	87	36%	50,252		2,288,000
Samfya Town Council	Bangweulu	7,090	2,328,309		2,335,399	273	116	116		116	42%	35,399		2,300,000
Chongwe Municipal Council	Chongwe	111,800	2,328,309		2,440,109	132	105	105		105	80%	96,800		2,343,309
Lusaka City Council	Lusaka Central	2,093,500	-		2,093,500	94	78	78	-	78	83%	-		2,093,500



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Lusaka City Council	Mumali	-	-		-	193	115	115	-	115	60%	1,500,000	-	1,500,000
	Mandevu	26,527	1,888,388		1,914,915	177	117	117	-	117	66%	445,618	-	2,360,533
	Matero	2,056,116	-		2,056,116	157	77	77	-	77	49%	-	-	2,056,116
	Kanyama	2,891,260	-		2,891,260	191	158	158	-	158	83%	200,000		2,691,260
	Kabwata	4,276,302	1,670,712		5,947,014	142	74	74	-	74	52%	2,932,014		3,015,000
	Chawama	68,547	6,545		75,092	197	108	108	-	108	55%	2,244,908	-	2,320,000
Chilanga Town Council	Chilanga	19,410	2,368,309		2,387,719	129	59	59	-	59	46%	19,410		2,368,309
Kafue Town Council	Kafue	32,924	760,000		792,924	144	89	89	-	89	62%	2,109,414	-	2,902,338
Luangwa Town Council	Feira	131,000	2,348,238		2,479,238	188	108	108		108	57%	298,838		2,180,400
Rufunsa Town Council	Rufunsa	131,000	2,348,238		2,479,238	186	128	128		128	69%	9		2,479,238
Chinsali Municipal Council	Chinsali	2,378,309	-		2,378,309	152	114	114	120	234	75%	-		2,378,309
Isoka Town Council	Isoka	13,144	-		13,144	191	76	62	40	116	40%	2,216,165	-	2,229,309
Kanchibiya Town Council	Kanchibiya	169,262	2,328,309		2,497,571	160	83	83	65	148	52%	-		2,497,571
Lavushimanda Town Council	Mfuwe	80,800	2,328,309		2,409,109	220	128	128	138	266	58%	105,109		2,304,000
Mafinga Town Council	Mafinga	-	2,328,309		2,328,309	241	127	127		127	53%	-		2,328,309
Mpika Town Council	Mpika Central	-	2,328,309		2,328,309	156	59	59		59	38%	309		2,328,000
Nakonde Town Council	Nakonde	-	2,328,308		2,328,308	219	100	100		100	46%	50,308		2,278,000



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Shiwangandu Town Council	Shiwang'andu	-	2,282,750		2,282,750	136	82	82		82	60%	45,559	-	2,328,309
Chavuma Town Council	Chavuma	198,090	2,328,309		2,526,399	134	88	88		88	66%	244,999		2,281,400
Ikelenge Town Council	Ikelenge'i	1,959,890	-		1,959,890	58	58	58		58	100%	1,109,960	-	3,069,850
Kabompo Town Council	Kabompo	1,757,433	342,567		2,100,000	60	60	60		60	100%	-		2,100,000
Kalumbila Town Council	Solwezi West	360,000	2,328,309		2,688,309	167	130	130	91	221	78%	32,834		2,655,475
Kasempa Town Council	Kasempa	507,535	1,755,465		2,263,000	85	60	60		60	71%	-		2,263,000
Manyinga Town Council	Kabompo East	1,220,000	1,631,970		2,851,970					-	#DIV/0!	545,071		3,397,041
Mufumbwe Town Council	Mufumbwe	275,457	1,504,800		1,780,257	129	89	89	88	177	69%	279,743		2,060,000
Mushindamo Town Council	Solwezi East	-	1,661,608		1,661,608	78	74	74	-	74	95%	1,538,102		3,199,710
Mwimilunga Town Council	Mwimilunga Central Constituency	2,528,295	906,197		3,434,492	171	120	70	70	190	70%	1,192,492		2,242,000
Solwezi Municipal Council	Solwezi Central	586,742	608,000		1,194,742	136	136	136	138	274	100%	1,555,358		2,750,100
Zambezi Town Council	Zambezi East	745,800	2,328,309		3,074,109	154	84	149	65	149	55%	109		3,074,000
	Zambezi West	302,973	2,328,309		2,631,282	143	96	152	56	152	67%	303,282		2,328,000
Chilubi Town Council	Chilubi	28,200	2,328,309		2,356,509	133	133	133	-	133	100%	7,347		2,363,856
Kaputa Town Council	Kaputa	2,228,000	760,000		2,988,000	50	50	50		50	100%	-		2,988,000
Kasama Municipal Council	Kasama Central	875,699	1,563,854		2,439,553	191	62	62	-	62	32%	73,744		2,365,809
	Lukashya	1,861,591	686,765		2,548,356	181	59	59	58	117	33%	1		2,548,355



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Lunte Town Council	Lunte	2,080,992	574,998		2,655,990	93	59	59		59	63%	311,561		2,344,429
Lupososhi Town Council	Lupososhi	773,090	1,666,910		2,440,000	69	69	61		69	100%	0		2,440,000
Luwingu Town Council	Lubansenshi	-	1,094,494		1,094,494	566	59	59		59	10%	1,233,815		2,328,309
Mbala Municipal Council	Mbala	-	988,000		988,000	162	151	151	182	333	93%	1,343,000		2,331,000
Mporokoso Town Council	Mporokoso	19,500	2,327,252		2,346,752	118	79	79		79	67%	-		2,346,752
Mpulungu Town Council	Mpulungu	2,150,602	760,000		2,910,602	221	80	80	-	80	36%	1		2,910,601
Mungwi Town Council	Malole	2,163,309	-		2,163,309	279	69	69	-	69	25%	-		2,163,309
Nsama Town Council	Chimbamilonga	183,856	-		183,856	256	69	-		69	27%	183,856		-
Senga Hill Town Council	Senga hill	-	2,328,309		2,328,309	170	134	134	-	134	79%	27,852		2,356,161
Chikankata Town Council	Chikankata	2,616,947	720,000		3,336,947	54	41	28		41	76%	250,527		3,086,420
Chirundu Town Council	Chirundu	32,887	760,000		792,887	160	59	59		59	37%	1,581,184		2,374,071
Choma Municipal Council	Choma Central	-	597,457		597,457	-	-			-	#DIV/0!	425,657		171,800
	Mbabala	481,745	1,154,943		1,636,688	182	89	89	100	189	49%	-		2,418,149
Gwembe Town Council	Gwembe	24,857	1,164,978		1,189,835	386	65	65		65	17%	41,526		1,148,309
Itezhi-tezhi Town Council	Itezhi- Tezhi	43,308	2,241,692		2,285,000	118	97	97		97	82%	-		2,285,000
Kalomo Town Council	Kalomo Central	1,815,049	2,328,308		4,143,357	315	108	108	137	245	34%	312,143		4,455,500
	Dundumwezi	1,725,639	2,828,308		4,553,947	120	118	118	93	211	98%	1,310,466		3,243,481



Name of Local Authority	Constituency	Balance Brought forward from 2023 K	Funds Received 2024 K	Other Receipts K	Total Available Funds K	No. of Application 2024	Approved Beneficiaries 2024	2024 Approved Beneficiaries (Paid)	No. of Beneficiaries B/f from 2023 and Paid in 2024	Total Approved Beneficiaries	Approval Rate	Over/Under Expenditure K	Percentage of Disbursement	Total Disbursement in 2024 K
Kazungula Town Council	Katombola	140,126	304,000		444,126	146	80	80	153	233	55%	751,979	-	1,196,105
Livingstone City Council	Livingstone Central	2,151,857	2,328,309		4,480,166	94	94	94	68	162	100%	279,942	-	4,760,108
Mazabuka Municipal Council	Mazabuka Central	1,960,000	443,386		2,403,386	173	113	117	108	221	65%	226		2,403,160
	Magoye	1,940,000	950,000		2,890,000	268	117	117	109	226	44%	430,441		2,459,559
Monze Town Council	Monze Central	94,277	1,164,134		1,258,411	144	122	113	9	131	85%	-		1,258,411
	Bweengwa	-	1,170,000		1,170,000	114	72	72	72	144	63%	90,000		1,080,000
	Moomba	59,300	1,089,054		1,148,354	291	104	104	96	200	36%	-		1,148,354
Namwala Town Council	Namwala	20,000	1,164,154		1,184,154	255	43	43		43	17%	4,154		1,180,000
Pemba Town Council	Pemba	-	2,328,309		2,328,309	129	107	107		107	83%	115,966		2,444,275
Siavonga Town Council	Siavonga	-	2,328,309		2,299,047	250	79	79		79	32%	1,131,847		1,167,200
Sinazongwe Town Council	Sinazongwe	-	2,340,000		2,340,000	98	58	141		58	59%	-		2,340,000
Zimba Town Council	Mapatizya	-	1,164,154		1,164,154	191	32	32	-	32	17%	15,526		1,148,628
Kalabo Town Council	Kalabo	-	2,257,600		2,257,600	245	140	127		140	57%	-		2,257,600
	Liuwa	-	2,430,275		2,430,275	167	151	151		151	90%	1		2,430,276
Kaoma Town Council	Kaoma Central	121,457	1,049,100		1,170,557	184	168	168	6	174	91%	1,165,494		2,336,051
	Mangango	2,227,162	677,457		2,904,619	182	135	135	-	135	74%	274,567		2,630,052
Limulunga Town Council	Luená	2,328,309	-		2,328,309	339	89	89	-	89	26%	49,420		2,377,729
Luampa Town Council	Luampa	-	2,350,000		2,350,000	109	63	63		63	58%	-		2,350,000



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Lukulu Town Council	Lukulu	-	2,344,000		2,344,000	228	120	120		120	53%	-		2,344,000
Mitete Town Council	Mitete	113,317	2,210,683		2,324,000	180	85	85		85	47%	-		2,324,000
Mongu Municipal Council	Mongu Central	2,328,309	-		2,328,309	375	135	135	-	135	36%	-		2,328,309
	Nalikwanda	3,188,932	-		3,188,932	143	53	53	-	53	37%	-		3,188,932
Mulobezi Town Council	Mulobezi	1,399,348	1,356,274		2,755,622	125	58	49		58	46%	674,166		2,081,456
Mwandi Town Council	Mwandi	-	2,088,025		2,088,025	75	66	66		66	88%	-		2,088,025
Nalolo Town Council	Nalolo	2,347,400	-		2,347,400	90	88	88	-	88	98%	-		2,347,400
Nkeyema Town Council	Nkeyema	-	2,441,859		2,441,859	122	68	68		68	56%	23,541		2,465,400
Senanga Town Council	Senanga	56,000	461,747		517,747	375	111	111	-	111	30%	1,739,562		2,257,309
Shangombo Town Council	Shangombo	379,159	1,890,100		2,269,259	298	188	188		188	63%	11,399		2,257,860
Sesheke Town Council	Sesheke	2,715,000	-		2,715,000	109	109	109	-	109	100%	-		2,715,000
Sikongo Town Council	Sikongo	-	1,423,700		1,423,700	366	365	253		365	100%	-		1,423,700
Sioma Town Council	Sioma	363,064	2,176,936		2,540,000	147	142	142	9	151	97%	-		2,540,000
	Total	125,363,564	229,589,748	1,926,856	356,880,169	27,095	14,837	14,466	3,366	18,203	55%	- 17,707,756		374,587,934



Appendix 6.1: Unaccounted for Empowerment Grants

No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
1	Eastern	Chasefu Town Council	Chasefu	6	130,000	Did not maintain records such as minutes, receipts, expenditure returns and sales records for the business ventures
2	Eastern	Chipangali Town Council	Chipangali	10	275,000	The groups did not provide expenditure records to account for the funds and there was not business that they were carrying out.
3	Eastern	Chipata City Council	Chipata Central	9	155,000	No records such as minutes of meetings, expenditure and sales records for the business ventures provided.
			Luangeni	4	75,000	No records such as minutes of meetings, expenditure and sales records for the business ventures provided.
4	Eastern		Nyimba	6	125,000	Groups non-operational, no funds and documents available.
				4	110,000	No financial records to show business activity
5	Eastern	Lusangazi Town Council	Msanzala	8	320,000	Did not maintain records such as minutes, receipts, expenditure returns and sales records
6	Eastern	Kasenengwa Town Council	Kasenengwa	2	40,000	Members shared funds amongst themselves
7	Lusaka	Chirundu Town Council	Chirundu	4	144,990	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements
8	Lusaka	Chilanga Town Council	Chilanga	5	200,000	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements
			Kanyama	10	156,000	The groups did not implement the proposed projects and were unable to account for the funds as neither cash nor bank records were availed for audit verification.
9	Lusaka	Lusaka City Council	Mandevu	3	60,000	The groups did not implement the proposed projects and were unable to account for the funds as neither cash nor bank records were availed for audit verification.
			Matero	4	120,948	The groups did not implement the proposed projects and were unable to account for the funds as neither cash nor bank records were availed for audit verification.
			Munali	6	120,000	The groups did not implement the proposed projects and were unable to account for the funds as neither cash nor bank records were availed for audit verification
10	Southern	Livingstone City Council	Livingstone Central	1	25,000	The club did not maintain records and minutes to confirm grant operationization
11	Southern	Namwala Town Council	Namwala	2	60,000	The club did not maintain records and minutes to confirm grant operationization



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
12	North-Western	Solwezi Municipal Council	Solwezi Central	11	245,600	Physical inspections could not determine operationalisation of projects, and no supporting documents were availed for claimed project expenditures.
13	North-Western	Chavuma Town Council	Chavuma	6	192,000	Groups failed to account for the received funds
14	North-Western	Kalumbila Town Council	Solwezi West	4	32,700	Groups shared amounts amongst themselves
15	North-Western	Ikelenge Town Council	Ikeleng'i	16	572,850	No financial records to show business activity
16	North-Western	Mushindamo Town Council	Solwezi East	2	63,800	No supporting documents were availed for claimed project expenditures.
17	North-Western	Kabompo Town Council	Kabompo	2	80,000	No financial records to show business activity
18	North-Western	Mufumbwe Town Council	Mufumbwe	7	160,000	No supporting documents were availed for claimed project expenditures.
19	North-Western	Manyinga Town Council	Kabompo East	9	253,000	No financial records to show business activity
20	Muchinga	Isoka Town Council	Isoka	7	210,000	Funds shared among group members
21	Northern	Kasama Municipal Council	Kasama Central	13	520,000	The group did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements nor was cash found on hand.
			Lukashya	10	587,000	the groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements nor was cash found on hand
22	Northern	Luwingu Town Council	Lubansenshi	1	40,000	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements
23	Northern	Mporokoso Town Council	Mporokoso	4	124,150	the groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements
24	Northern	Mungwi Town Council	Malole	7	220,000	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements nor was cash found on hand
25	Northern	Chilubi Town Council	Chilubi	6	106,640	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements nor cash on hand
26	Copperbelt	Kitwe City Council	Nkana	21	536,884	No financial records to show business activity
			Kwacha	4	116,416	No financial records to show business activity
			Mufulira	16	308,000	No financial records to show business activity
27	Copperbelt	Mufulira Municipal Council	Kantanshi	4	60,000	No financial records to show business activity
			Kankoyo	9	186,000	No financial records to show business activity



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
28	Western	Mitete Town Council	Mitete	1	30,000	The group did not maintain adequate financial records such as receipts, expenditure details and sales records and bank statements
29	Western	Lukulu Town Council	Lukulu	6	100,000	The group did not maintain adequate financial records such as receipts, expenditure details and sales records and bank statements
30	Western	Kaoma Town Council	Kaoma	2	28,500	The group did not maintain adequate financial records such as receipts, expenditure details and sales records and bank statements
31	Western	Senanga Town Council	Senanga	6	138,000	The groups did not maintain adequate financial records such as receipts, expenditure details and sales records and bank statements.
32	Western	Shangombo Town Council	Shangombo	9	108,000	Did not maintain adequate financial records such as receipts, expenditure details, sales records and bank statements
			Total	267	7,136,478	

Appendix 6.2: Non-existent Projects/Businesses

No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Grant	Loans K	Observation
1	Northern	Mporokoso Town Council	Mporokoso	4		248,100	The beneficiaries could not be located as they were not available at the time of verification and the shops where they were purported to have been operating from were non-existent.
2	Northern	Kaputa Town Council	Kaputa	1		200,000	The cooperative could not be located making it not possible to confirm the existence of the beneficiary. In addition, the Local Authority did not provide any monitoring report regarding the business (Mwenda Farmers Group).



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Grant	Loans K	Observation
3	Western	Mulobezi Town Council	Mulobezi	1		100,000	The business could not be located making it not possible to confirm the existence of the beneficiary. The Local Authority did not provide any monitoring report regarding the business.
4	Lusaka	Lusaka City Council	Kabwata	3		199,553	The businesses could not be located making it not possible to confirm the existence of the beneficiaries in the constituency. The Local Authority did not provide any monitoring report regarding the businesses.
5	Lusaka	Lusaka City Council	Kanayama	19		950,000	The businesses could not be located making it not possible to confirm the existence of the beneficiaries. The Local Authority did not provide any monitoring report regarding the businesses.
6	Lusaka	Lusaka City Council	Matero	7		90,747	The businesses could not be located making it not possible to confirm the existence of the beneficiaries. The Local Authority did not provide any monitoring reports regarding the businesses.
7	Lusaka	Lusaka City Council	Munali	1		40,000	The business could not be located making it not possible to confirm the existence of the beneficiaries. The Local Authority did not provide any monitoring report regarding the cooperatives



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Grant	Loans K	Observation
8	Western	Mulobezi Town Council	Mulobezi	1		100,000	The business (Fresiku General Dealers) could not be located making it not possible to confirm the existence of the beneficiary in Mulobezi constituency. The Local Authority did not provide any monitoring report regarding the businesses.
9	Northern	Mporokoso Town Council	Mporokoso	5	166,500		The groups could not be located making it not possible to confirm the existence of the groups in the constituency.The Local Authority did not provide any monitoring report regarding the groups.
10	Northern	Kaputa Town Council	Kaputa	7	440,000		The groups could not be located making it not possible to confirm the existence of the beneficiaries in Kaputa constituency. The Local Authority did not provide any monitoring report regarding the groups.
11	Northern	Mpulungu Town Council	Mpulungu	76	2,910,601		The cooperatives could not be located, making it not possible to confirm the existence of the beneficiaries in the constituency. The council did not provide any monitoring reports regarding the businesses .
12	Central	Serenje Town Council	Serenje Central	2	70,000		The existence of the cooperatives could not be confirmed and the local authority did not provide any monitoring reports on the operations of the two (2) groups.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Grant	Loans K	Observation
13	Lusaka	Luangwa Town Council	Luangwa	63	1,301,100		The groups could not be located, making it not possible to confirm the existence of the projects. Additionally, the Local Authority did not provide any monitoring reports regarding the business.
14	Lusaka	Lusaka City Council	Mandevu	5	20,000		The projects could not be located making it not possible to confirm the existence of the projects/beneficiaries. The Local Authority did not provide any monitoring reports regarding the beneficiaries or their projects.
15	Western	Luampa Town Council	Luampa	5	200,000		the groups could not be located making it not possible to confirm the existence of the beneficiaries. The Local Authority did not provide any monitoring report regarding the projects of the beneficiaries
			Total	200	5,108,201	1,928,400	

Appendix 6.3: Failure to Implement Projects-Grants

No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
1	Eastern	Nyimba Town Council	Nyimba	5	137,000	businesses were non-operational as no activities were taking place on the various business sites
2	Eastern	Petauke Town Council	Petauke Central	2	40,000	had not implemented their projects as of September 2025, twelve (12) months after receiving the grants.



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
	Eastern		Petauke	2	40,000	had not implemented their projects as of September 2025, twelve (12) months after receiving the grants.
3	Central	Serenje Town Council	Serenje Central	4	155,000	did not implement projects such as oil expeller, piggery, entrepreneurship and agri business
4	Lusaka	Chirundu Town Council	Chirundu	8	291,870	corporatives failed to implement approved businesses
	Lusaka	Lusaka City Council	Lusaka Central	3	76,500	Did not implemented the approved projects
	Lusaka		Chawama	6	130,000	Did not implemented the approved projects
	Lusaka		Kabwata	5	150,000	Did not implemented the approved projects
	Lusaka		Munali	5	100,000	Did not implemented the approved projects
5	Southern	Namwala Town Council	Namwala	6	190,000	the grants had not been utilized by the cooperatives as at 30th September 2025
6	Southern	Siavonga Town Council	Siavonga	5	73,500	the funds received from the Local Authority by the cooperatives had not been used on the approved projects
7	Southern	Sinazongwe Town Council	Sinazongwe	2	80,000	the groups had not implemented the projects as of October 2025
8	Northern	Kasama Municipal Council	Kasama Central	3	117,000	Projects had not been implemented as at 31st August 2025
			Lukashya	8	300,000	the groups did not maintain adequate financial records such as receipts, expenditure details and sales records, bank statements nor was cash found on hand
9	Northern	Mporokoso Town Council	Mporokoso	2	70,000	did not implement project
10	Northern	Lupososhi Town Council	Lupososhi	3	120,000	did not implement project



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
11	Northern	Mbala Municipal Council	Mbala	11	161,000	the groups did not implement projects such as chicken rearing, goat rearing and tailoring as of July 2025.
12	Northern	Kaputa Town Council	Kaputa	8	320,000	did not implement project
13	Northern	Mungwi Town Council	Malole	18	554,900	did not implement project
14	Northern	Chilubi Town Council	Chilubi	7	124,413	did not implement project
15	Copperbelt	Ndola City Council	Ndola Central	1	20,000	did not implement project
	Copperbelt		Kabushi	5	255,000	did not implement projects
16	Copperbelt	Mpongwe Town Council	Mpongwe	11	330,000	did not implement projects
17	Copperbelt	Ndola City Council	Ndola Central	1	20,000	Did not yet implemented the project as all funds been used on the construction of a poultry house which was still at window level.
18	North western	Kabompo Town Council	Kabompo	1	30,000	Did not implement projects
19	Western	Nalolo Town Council	Nalolo	1	25,000	The group was non-operational as construction of a chicken run had stalled and poultry production had not commenced as at 31st August 2025
20	Western	Kalabo Town Council	Kalabo	2	31,900	Love Women's Club and Chaoma Women's Club in Yuka Ward which were funded K15,400 and K16,500 respectively had not implemented projects which were approved
			Total	135	3,943,083	



Appendix 6.4 - Unauthorised Change of Approved Grant Project

No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
1	Eastern	Chasefu Town Council	Chasefu	5	140,000	the groups deviated from the agreed upon projects without securing the approval of the Local Authority
2	Eastern	Chipangali Town Council	Chipangali	4	115,000	changed from village banking, Piggery and Cooking oil processing to maize selling and goat rearing
3	Eastern	Nyimba Town Council	Nyimba	6	177,000	diverted from the agreed upon projects without securing the approval of the Local Authority
4	Eastern	Lusangazi Town Council	Msanjala	11	440,000	diverted from the agreed upon projects without securing the approval of the Local Authority
5	Eastern	Kasenengwa Town Council	Kasenegwa	126	2,065,000	diverted from the approved upon projects without securing the approval of the change of the project from the Local Authority
6	Central	Shibuyunji Town Council	Mwebezhi	2	80,000	diverted from, Hummer Mill and village Banking to goat rearing and maize farming
7	Central	Chitambo Town Council	Chitambo	7	279,000	diverted from goat production, Hummer Mill and village Banking to Carpentry, Tailoring and growing soya beans
8	Central	Serenje Town Council	Serenje Central	13	485,000	diverted funds from the approved projects without obtaining further approval from the Local Authority
9	Central	Mkushi Town Council	Mukushi North	2	80,000	diverted from goat rearing and village banking to construction of a market
10	Lusaka	Chirundu Town Council	Chirundu	5	180,000	diverted funds to unapproved projects
11	Lusaka	Chongwe Municipal Council	Chongwe	12	240	diverted funds to unapproved projects
12	Lusaka	Chilanga Town Council	Chilanga	6	116,561	diverted the funds from the approved activities of poultry, cooking oil production and waste recycling to village banking without obtaining approval.
13	Lusaka	Lusaka City Council	Chawama	8	170,000	Diverted the funds from the approved activities of peanut butter, poultry, peanut butter, poultry to chicken rearing, popcorn and pie making, village banking without obtaining approval from the CDF Committee.
	Lusaka		Kabwata	6	195,332	diverted the funds from the approved activities of poultry, village banking, tailoring, furniture making to money lending, motor bike, maize farming without obtaining approval



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
	Lusaka		Kanyama	15	216,000	diverted the funds from the approved activities of village banking, poultry, charcoal selling, peanut butter making to ordering clothes, selling ZNS mealie meal without obtaining approval
	Lusaka		Mandevu	8	160,000	Diverted the funds from the approved activities of feed making, poultry, tailoring to rice selling, village banking, cigarette selling without obtaining approval
	Lusaka		Matero	18	544,266	diverted the funds from the approved activities of savings, poultry, fish farming, restaurant to chicken rearing, liquor selling, rice selling without obtaining approval
	Lusaka		Munali	22	440,000	Diverted the funds from the approved activities of poultry, fish selling, village banking, sausage making to clothing, charcoal selling, smoked chicken selling, bottle store without obtaining approval.
14	Southern	Namwala Town Council	Namwala	2	50,000	changed the projects to other uses without authority
15	North-Western	Chavuma Town Council	Chavuma	6	192,000	changed the projects to other uses without authority
16	North-Western	Kabompo Town Council	Kabompo	1	30,000	changed the projects to other uses without authority
17	North-Western	Manyinga Town Council	Kabompo East	14	340,000	changed the projects to other uses without authority
18	Muchinga	Lavushimanda Town Council	Mfuwe	8	144,000	changed the projects to other uses without authority
19	Muchinga	Chinsali Municipal Council	Chinsali	10	205,000	implemented different projects from those originally approved without seeking prior approval
20	Northern	Luwingu Town Council	Lubansenshi	2	80,000	diverted the funds from the approved activities
21	Northern	Senga Hill Town Council	Senga hill	3	52,126	diverted the funds from the approved activities of vegetable and maize farming
22	Luapula	Chembe Town Council	Chembe	1	10,000	diverted the funds from the approved activity of silk to farming
23	Luapula	Chipili Town Council	Chipili	3	120,000	changed the use of the grants without approval
24	Luapula	Nchelenge Town Council	Nchelenge	1	20,000	diverted the funds from the approved activity of poultry to village banking
	Luapula		Bahati	1	20,000	used grant to purchase maize instead of the approved project of hammer mill procurement.



No.	Province	Name of Local Authority	Constituency	No. of Cooperative/ Groups	Grants K	Observation
25	Western	Mitete Town Council	Mitete	2	69,000	diverted the funds from the approved activities to unapproved businesses
26	Western	Lukulu Town Council	Lukulu	4	72,000	diverted the funds from the approved activities to unapproved businesses
27	Western	Mongu Municipal Council	Mongu Central	9	164,000	diverted the funds from the approved activities of grocery business, fish farming, poultry business, and village banking to sharing cash, selling mealie-meal and piggery
28	Western	Nalolo Town Council	Nalolo	8	200,400	Groups had implemented projects that were different from those appraised and approved by the WDC
29	Western	Kaoma Town Council	Kaoma	3	41,965	diverted the funds from the approved activities of livestock rearing, groundnut processing and hammer mill to village banking and goat rearing without obtaining approval.
	Western		Mangango	3	41,965	diverted the funds from the approved activities of livestock rearing and procurement of a hammer mill to village banking and goat rearing without obtaining approval.
30	Western	Senanga Town Council	Senanga	3	58,000	diverted the funds from the approved activities of village banking, fruit farming and maize farming to selling shoes and sharing the money equally
31	Western	Shangombo Town Council	Shangombo	4	43,000	diverted the funds from the approved activities such as piggery, cattle and fish trading to goats trading and scrap metal business without obtaining
			Total	364	7,836,855	

Appendix 6.5: Misappropriation of Grants

No.	Province	Name of Local Authority	Constituency	Disbursement K	No. of Cooperative/ Groups	Observation
1	Eastern	Chipata City Council	Chipata Central	70,000	4	project funds share among group members
2	Eastern	Nyimba Town Council	Nyimba	20,000	1	project funds share among group members
3	Central	Shibuyunji Town Council	Mwebezhi	80,000	2	project funds share among group members
4	Southern	Itezhi-tezhi Town Council	Itezhi- Tezhi	120,000	5	part of the funds shared amongst themselves instead of investing in the intended businesses.
5	North-Western	Kasempa Town Council	Kasempa	275,060	11	groups shared the funds



6	Muchinga	Isoka Town Council	Isoka	210,000	7	shared the funds amongst themselves instead of investing in the intended businesses.
7	Muehinga	Lavushimanda Town Council	Mfuwe	126,000	7	village banking and farming funds channelled towards personal endeavours.
8	Muehinga	Chinsali Municipal Council	Chinsali	220,000	11	project funds for piggery, cattle rearing, crop farming and poultry shared for personal use.
9	Copperbelt	Ndola City Council	Ndola Central	20,000	1	the club shared the money
10	Western	Lukulu Town Council	Lukulu	68,000	3	funds were shared amongst members
11	Western	Mulobezi Town Council	Mulobezi	200,000	5	funds were shared amongst members
12	Western	Kaoma Town Council	Mangango	16,300	1	funds were shared amongst members
13	Western	Luampa Town Council	Luampa	20,000	1	funds were shared amongst members
14	Western	Sioma Town Council	Sioma	60,000	4	shared the funds amongst themselves instead of investing in the intended businesses.
			Total	1,505,360	63	

Appendix 7: Misapplication of Loan Funds

No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
1	Eastern	Chasefu Town Council	Chasefu	3	192,463	The beneficiary diverted the funds from the approved business plans without approval from CDFC
2	Eastern	Chipata City Council	Luangeni	2	120,000	The beneficiaries diverted the funds from the approved projects without securing the approval of the Constituency Development Fund Committee(CDFC) thereby breaching the terms of the loan agreement.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
3	Eastern	Nyimba Town Council	Nyimba	2	114,500	The beneficiaries diverted the funds from the approved projects (poultry and block making) to farming and maize selling without securing the approval of the Constituency Development Fund Committee(CDFC) thereby breaching the terms of the loan agreement.
4	Southern	Namwala Town Council	Namwala	1	200,000	Shimmwezi Business changed the project from block making machine and borehole drilling to supply of mealie meal without authority.
5	Muchinga	Nakonde Town Council	Nakonde Constituency	11	1,638,500	The beneficiaries diverted the funds from the approved projects and implemented projects that were different from those appraised and approved by the Constituency Development Fund Committee (CDFC).
6	Muchinga	Chinsali Municipal council	Chinsali Central		100,000	the beneficiaries deviated from the approved projects of groceries and pig farming without approval of the Minister contrary to the Guidelines
7	Northern	Mporokoso Town Council	Mporokoso	2	200,000	The beneficiaries diverted the funds from the approved projects of general dealers and mobile money services changed to taxi and salaula business without seeking authority.
8	Luapula	Chembe Town Council	Chembe	1	50,000	The beneficiary diverted the funds from the approved activity of poultry to village banking without obtaining approval.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
9	Luapula	Mwansabombwe Town Council	Mwansabombwe	1	163,000	The beneficiary diverted the funds from the approved project of Hammer Mill to farming activities without obtaining prior approval, thereby breaching the terms of the loan agreement.
10	Western	Mitete Town Council	Mitete	2	170,000	The beneficiary diverted the funds from the approved activities without obtaining approval from the Constituency Development Fund Committee (CDFC).
11	Western	Limulunga Town Council	Limulunga	1	194,392	The beneficiary diverted the funds from the approved activity of piggery business but instead ventured into transport business that was not approved.
12	Western	Luampa Town Council	Luampa	1	127,931	The beneficiary diverted the funds from the approved activity of poultry farm to milling business without obtaining approval from the Constituency Development Fund Committee (CDFC).
13	Western	Sesheke Town Council	Sesheke	2	300,000	The beneficiaries diverted the funds from the approved activities of poultry and transportation to restaurant and selling mealie-meal without obtaining approval from the Constituency Development Fund Committee (CDFC). Further, the beneficiaries were not paying the agreed monthly instalments.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
14	Western	Shangombo Town Council	Shangombo	6	550,000	The beneficiaries diverted the funds from the approved activities of piggery, manufacturing of cooking oil to grocery trading and timber business without obtaining approval from the Constituency Development Fund Committee (CDFC).
15	Western	Sikongo Town Council	Sikongo	2	380,000	The beneficiaries diverted the funds from the approved activities of hardware and restaurant business but instead ventured into transport and guest house businesses that were not approved.
16	Western	Kalabo Town Council	Liuwa	1	50,000	The beneficiary diverted the funds from the approved activity for hardware business ventured into making ox carts without the approval of the Local Authority.
17	Western	Nalolo Town Council	Nalolo	1	66,000	The funds were misapplied by the club's chairperson who diverted the funds to pay school fees. As at 30th September 2025, the misapplied funds had not been recovered.
18	Western	Lukulu Town Council	Lukulu	4	340,000	The beneficiaries changed their businesses from gardening, hardware, and transport to boutique, maize selling and poultry businesses without notifying the Local Authority and the bank.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
19	Western		Lukulu	1	100,000	a Business Venture which was paid a loan amount of K100,000 to implement mobile money services instead shared the money among its four (4) directors who went to pursue different types of businesses such as trading in fish.
20	Western	Mongu Municipal council	Nalikwanda		280,000	The beneficiaries diverted from approved activities of poultry, milling and mixed farming to grocery business, purchase of hammer mills and other personal activities such as purchase of second hand non-runner vehicles, building of a house and K27,000 was unaccounted for.
21	Lusaka	Lusaka City Council	Chawama	4	240,000	The beneficiaries diverted the funds from the approved activities of agro products, hardware, blockmaking and poultry projects to farming, grocery, investment in lodge and general supply without obtaining approval from the Constituency Development Fund Committee.
22	Lusaka		Kabwata	2	131,000	The beneficiaries diverted the funds from the approved activities of drug store and village chicken projects to investment in a company and supply of correctional service uniforms without obtaining approval from the Constituency Development Fund Committee.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
23	Lusaka		Matero	4	433,750	The beneficiaries diverted the funds from the approved activities of transport, cosmetics and milling business to metal fabrication, uniform business, groundnut, poultry and stationery without obtaining approval from the Constituency Development Fund Committee
			Total	54	6,141,536	

Appendix 7.1: Failure to Implement Projects-Loans

No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
1	Eastern	Chipangali Town Council	Chipangali	1	66,000	The beneficiary had not commenced the business and had instead utilised the funds on the procurement of thirty (30) iron sheets, two (2) door frames and two (2) doors for the piggery
	Eastern	Chipangali Town Council	Chipangali	1	56,500	The Cooperative did not provide expenditure records to account for the utilisation of the funds and there was no proof of any activities being carried out. As at 9th July 2025, the funds had not been unaccounted for by the cooperative.
	Eastern	Chipangali Town Council	Chipangali	1	40,000	Amounts totalling K9,700 were redirected to personal activities and could not be accounted for.
	Eastern	Nyimba Town Council	Nyimba	1	200,000	The project had not been operationalised.



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
	Eastern	Petauke Town Council	Petauke Central	2	153,000	The projects were not operationalised despite having bought the required equipment.
	Eastern	Katete Town Council	Milanzhi	1	100,000	It was not possible to ascertain the implementation of the business activities as there were no documents availed for audit by the applicants - Nchito Izawa Steel Fabricators
	Eastern	Sinda Town Council	Sinda	1	105,000	Out of K200, 000 which was received for Agro Business K95,000 was used to sink a borehole while a balance of K105,000 could not be accounted for in that there was neither information on expenditure nor were funds found on hand.
	Eastern	Sinda Town Council	Sina	1	200,000	The Company received an amount of K200,000 which could not be accounted for in that there was neither information on expenditure nor were funds found on hand.
2	Lusaka	Lusaka City Council	Chawama	1	100,000	Did not implemented the approved project of transportation business
			Kabwata	4	262,500	Did not implemented the approved projects
			Munali	3	280,000	Did not implemented the approved projects
	Lusaka	Chirundu Town Council	Chirundu	3	600,000	The beneficiaries did not implement the milling companies and water treatment plants twenty-three (23) months and eighteen (18) months respectively after the loans were disbursed.
3	Central	Serenje Town Council	Serenje Central	4	155,000	The beneficiaries did not implement projects such as oil expeller, piggery, entrepreneurship and agri business



No.	Province	Name of Local Authority	Constituency	No. of Beneficiaries/ Businesses	Loans K	Observation
4	Western	Sikongo Town Council	Sikongo	2	260,000	The 2 business were not operational as they were not connected to power and application for connection of power had not been made.
			Total	26	2,578,000	

Appendix 7.2: Failure to Recover Loans

No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
1	Central	Chibombo Town Council	Katuba	27	27	3 to 11 months	3,846,092	522,853	-	522,853
2			Keembe	60	48	3 to 11 months	6,823,629	1,071,702	69,887	1,001,815
3		Chisamba Town Council	Chisamba	28	23	5 to 13 months	3,233,549	1,172,897	22,114	1,150,783
4		Kabwe Municipal Council	Kabwe central	29	22	3 to 15 months	3,470,434	550,586	44,520	506,066
5			Bwacha	50	19	1 to 11 months	6,201,788	989,457	337,508	651,949
6		Kapiri Mposhi Town Council	Kapiri Mposhi	46	31	1 to 16 months	6,246,465	2,071,911	510,131	1,561,780
7		Luano Town Council	Mkushi South	19	19	1 to 7 months	3,477,807	595,327	-	595,327
8		Mkushi Town Council	Mkushi North	26	7	1 to 12 months	4,598,107	1,003,922	208,795	795,127



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
9	Copperbelt	Mumbwa Town Council	Mumbwa Central	116	69	1 to 26 months	3,420,260	4,985,363	446,323	4,539,040
10			Nangoma	152	68	1 to 26 months	3,529,595	5,128,792	741,781	4,387,011
11		Ngabwe Town Council	Chembe	35	-	4 to 13 months	6,890,740	1,971,035	304,574	1,666,461
12		Serenje Town Council	Serenje Central	61	1	1 to 16 months	6,710,948	3,085,816	1,534,437	1,551,379
13			Muchinga	51	24	1 to 18 months	6,769,785	2,324,773	915,608	1,409,165
14		Shibuyunji Town Council	Mwembeshi	24	-	1 to 20 months	3,655,921	2,969,092.00	745,214.00	2,223,878
15		Chililabombwe Municipal Council	Chililabombwe	39	39	1 to 24 months	4,497,463	2,380,225	-	2,380,225
16		Chingola Municipal Council	Chingola	70	5	9 to 24 months	3,374,240	2,487,921	1,206,969	1,280,952
17			Nchanga	70	11	9 to 24 months	4,446,575	1,553,224	958,943	594,281
18		Kalulushi Municipal Council	Kalulushi	40	-	7 to 24 months	5,034,154	4,299,897	1,102,457	3,197,440
19	North West	Kitwe City Council	Nkana	64	-	4 to 22 months	4,020,951	5,825,390	604,598	5,220,792
20			Kwacha	36	-	7 to 17 months	3,492,463	3,954,538	489,214	3,465,324
21			Kamfinsa	40	-	8 to 22 months	3,789,020	5,468,961	870,702	4,598,259
22			Chimwenwe	37	-	11 to 23 months	2,962,000	4,743,626	1,228,063	3,515,563



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
23	Copperbelt		Wusakile	25	-	8 to 17 months	3,859,954	4,616,096	1,784,421	2,831,675
24		Luanshya Municipal Council	Luanshya Central	70	-	12 to 26 months	3,453,747	5,656,549	715,745	4,940,804
25			Roan	40	-	14 to 26 months	3,405,000	6,416,506	943,944	5,472,562
26		Lufwanyama Town Council	Lufwanyama	95	-	1 to 24 months	7,655,784	4,055,952	860,696	3,195,256
27		Masaiti Town Council	Masaiti	158		1 to 12 months	5,210,680	1,238,804	261,795	977,009
28			Kafulafuta	202		1 to 12 months	9,037,517	4,300,217	308,784	3,991,433
29		Mpongwe Town Council	Mpongwe	45		1 to 5 months	2,642,463	2,642,463	-	2,642,463
30		Mufulira Municipal Council	Mufulira	86	-	8 to 19 months	6,663,137	4,126,897.00	857,626.00	3,269,271
31			Kantanshi	74	-	10 to 19 months	8,166,838	3,664,898.00	718,101.00	2,946,797
32			Kankoyo	80	-	7 to 27 months	6,530,625	3,664,903.00	828,197.00	2,836,706
33	Lusaka	Ndola City Council	Ndola Central	41	-	1 to 23 months	3,490,000	531,986	333,721	198,265
34			Bwana Mkubwa	113	-	1 to 21 months	9,420,456	4,778,124	594,677	4,183,447
35			Chifubu	79	-	1 to 23 months	9,145,200	4,609,464	275,735	4,333,729



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
36			Kabushi	88	-	1 to 23 months	9,309,800	2,950,295	314,204	2,636,091
37	Eastern	Chama Town Council	Chama North	241	-	1 to 17 months	3,668,000	2,253,265	400,164	1,853,101
38		Chasefu Town Council	Chasefu	52	-	1 to 18 months	4,347,533	3,019,054	133,785	2,885,269
39		Chipangali Town Council	Chipangali	47	-	1 to 12 months	3,403,938	727,207	-	727,207
40		Chipata City Council	Chipata Central	44	-	1 to 12 months	3,492,463	425,140	-	425,140
41			Luangeni Constituencies	54	-	1 to 12 months	3,182,029	485,920	-	485,920
42		Katete Town Council	Milanzi	36	15	1 to 3 months	3,452,120	227,290	88,188	139,102
43			Mkaika	38	-	5 to 9 months	4,229,130	1,087,776	161,128	926,648
44		Chadiza Town Council	Chadiza	31	1	1 to 23 months	4,257,288	1,394,403	873,235	521,168
45		Lumezi Town Council	Lumezi	21	-	1 to 12 months	3,487,500	159,390	-	159,390
46		Mambwe Town Council	Malambo	37	-	1 to 12 months	2,893,164	1,130,017	-	1,130,017
47		Petauke Town Council	Petauke Central	48	4	8 to 14 months	6,108,489	4,553,805	262,973	4,290,832
48			Kaumbwe	26	-	8 to 14 months	4,087,245	4,750,392	381,145	4,369,247
49		Sinda Council	Sinda	19	8	1 to 14 months	3,719,880	1,155,444	290,600	864,844



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
50			Kapoche	26	-	1 to 14 months	8,891,706	849,027	203,050	645,977
51		Nyimba Town Council	Nyimba	33	-	1 to 10 months	6,119,327	1,699,252	427,516	1,271,736
52		Vubwi Town Council	Vubwi	29	-	1 to 12 months	3,884,850	999,567	238,041	761,526
53	Luapula	Chembe Town Council	Chembe	57	-	4 to 13 months	3,099,025	995,651	267,947	727,704
54		Chiengwe Town Council	Chiengwe	112	86	5 to 9 months	6,536,715	1,386,079	196,784	1,189,295
55		Chifunabuli Town Council	Chifunabuli	36	4	1 to 24 months	4,153,686	2,863,761	743,807	2,119,954
56		Chipili Town Council	Chipili	36	5	1 to 18 months	5,827,863	1,579,147	614,990	964,157
57		Kawambwa Town Council	Kawambwa Central	60	46	8 to 23 months	6,027,429	4,691,920	655,829	4,036,091
58			Pambashe	31	21	8 to 23 months	6,597,867	4,430,099	351,275	4,078,824
59		Lunga Town Council	Luapula	31	31	5 to 6 months	6,200,000	910,000	-	910,000
60		Mansa Municipal Council	Mansa Central	41	21	1 to 11 months	6,984,860	1,072,458	297,114	775,344
61			Bahati	28	12	1 to 11 months	4,851,308	770,821	226,260	544,561
62		Milenge Town Council	Milenge	84	39	2 to 10 months	3,832,473	3,052,776	951,722	2,101,054
63		Mwansabombwe Town Council	Mwansabombwe	33	10	1 to 18 months	4,381,360	1,274,405	322,492	951,913



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
64	Lusaka	Mwense Town Council	Mwense Central	46	5	1 to 12 months	4,633,449	1,340,390	238,418	1,101,972
65			Mambilima	43	6	1 to 12 months	4,566,003	1,351,225	424,058	927,167
66		Chilanga Town Council	Chilanga	21	13	1 to 12 months	3,951,600	683,692	111,576	572,116
67		Chirundu Town Council	Chirundu	27	27	1 to 12 months	4,391,251	2,324,915	-	2,324,915
68		Chongwe Municipal Council	Chongwe	21	1	1 to 12 months	3,296,727	270,816	111,853	158,963
69		Kafue Town Council	Kafue	30	1	4 to 9 months	3,492,463	875,894	487,592	388,302
70		Luangwa Town Council	Feira	67	4	3 to 18 months	4,756,437	3,231,471	551,951	2,679,520
71		Lusaka City Council	Kanyama	102	69	2 to 16 months	6,247,275	2,124,499	304,519	1,819,980
72			Chawama	107	31	2 to 18 months	7,675,600	2,594,735	575,427	2,019,308
73			Munali	64	43	1 to 16 months	7,675,600	1,852,328	301,218	1,551,110
74			Matero	99	53	4 to 18 months	6,381,814	1,920,657	120,375	1,800,282
75			Kabwata	99	8	2 to 14 months	3,825,973	2,851,744	542,203	2,309,541
76			Lusaka Central	69	35	2 to 21 months	3,895,400	3,577,538	627,555	2,949,983
77			Mandevu	51	4	1 to 13 months	2,814,000	1,905,284	966,002	939,282



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
78		Rufusa Town Council	Rufusa	53	2	9 to 24 months	3,288,763	3,453,201	352,280	3,100,921
79	Muchinga	Chinsali Municipal Council	Chinsali	63	-	1 to 12 months	3,730,890	746,291	-	746,291
80		Isoka Town Council	Isoka	33		1 to 12 months	6,004,984	1,527,352	-	1,527,352
81		Kanchibiya Town Council	Kanchibiya	99	-	1 to 3 months	3,977,499	541,802	221,159	320,643
82		Mafinga Town Council	Mafinga	52	-	1 to 6 months	4,346,663	5,486,258	-	5,486,258
83		Mpika Town Council	Mpika	93	38	8 to 40 months	3,478,000	9,324,643	169,830	9,154,813
84		Lavushimanda Town Council	Mfuwe	87	-	1 to 12 months	5,036,585	3,988,550	749,593	3,238,957
85		Nakonde Town Council	Nakonde	32	24	2 to 10 months	3,842,463	602,136	68,389	533,747
86	North Western	Chavuma Town Council	Chavuma	46	11	1 to 18 months	3,581,267	1,600,131	435,679	1,164,452
87		Ikkelenge Town Council	Ikkelenge	31	24	1 to 5 months	3,892,550	1,023,886	182,694	841,192
88		Kabompo Town Council	Kabompo	56	8	12 to 24 months	4,710,320	366,893	25,206	341,687
89		Kalumbila Town Council	Solvezi West	9	2	1 to 3 months	562,500	83,638	37,080	46,558
90		Kasempa Town Council	Kasempa	35	34	1 to 13 months	3,182,400	3,455,145	528,292	2,926,853
91		Manyinga Town Council	Kabompo East	36	-	2 to 15 months	7,191,460	4,558,011	191,855	4,366,156



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
92	Northern	Mufumbwe Town Council	Mufumbwe	42	7	3 months	4,352,524	442,551	141,105	301,446
93		Mushindamo Town Council	Solvezi East	33	14	1 to 6 months	4,642,000	610,811	228,389	382,422
94		Mwinilunga Town Council	Mwinilunga Central	19	-	1 to 13 months	1,868,000	505,917	-	505,917
95		Solvezi Municipal Council	Solvezi Central	46	32	18 to 48 months	2,310,000	346,285	44,438	301,847
96		Zambezi Town council	Zambezi East	72	-	2 to 24 months	3,492,461	6,951,772	362,748	6,589,024
97			Zambezi West	82	-	2 to 24 months	3,492,000	6,280,152	241,752	6,038,400
98		Kaputa Town Council	Kaputa	19	14	8 to 18 months	3,342,165	2,615,107	1,520,311	1,094,796
99		Kasama Municipal Council	Kasama Central	61	4	1 to 9 months	3,969,879	709,341	146,850	562,491
100			Lukashya	49	45	1 to 9 months	4,668,994	223,920	15,444	208,476
101		Lunte Town Council	Lunte	44	27	2 to 14 months	3,607,587	1,441,992	87,104	1,354,888
102		Lupososhi Town Council	Lupososhi	47	16	2 to 6 months	3,599,500	1,402,973	573,840	829,133
103		Luwingu Town Council	Lubansenshi	49	29	5 to 12 months	3,788,463	1,280,733	104,321	1,176,412
104		Mbala Municipal Council	Mbala	44	10	6 to 10 months	4,685,385	3,164,350	248,450	2,915,900
105		Mporokoso Town Council	Mporokoso	29	18	3 to 7 months	3,612,761	343,787	-	343,787



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
106	Southern	Mpulungu Town Council	Mpulungu	75	14	4 to 8 months	6,419,489	962,859	208,715	754,144
107		Mungwi Town Council	Malole	42	27	4 to 8 months	3,492,463	493,375	198,589	294,786
108		Nsama Town Council	Chimbamilonga	42	4	5 to 13 months	3,492,464	719,630	431,755	287,875
109		Senga Hill Town Council	Senga Hill	47	13	6 to 20 months	7,580,800	1,451,342	486,665	964,677
110		Chinkankata Town Council	Chikankata	75	2	1 to 9 months	3,129,980	2,733,990	873,678	1,860,312
111		Choma Municipal Council	Choma Central	89	-	1 to 12 months	5,297,415	1,043,850	-	1,043,850
112		Gwembe Town Council	Gwembe	20	4	2 to 12 months	3,751,600	764,855	249,990	514,865
113		Itezhi-Tezhi Town Council	Itezhi Tezhi	23	4	1 to 48 months	2,349,618	8,496,203	1,009,906	7,486,297
114		Kalomo Town Council	Dundumwezi	86	-	1 to 24 months	3,410,000	3,129,695	-	3,129,695
115		Kazungula Town Council	Katombola	73	-	1 to 24 months	7,520,885	1,802,878	-	1,802,878
116	Northern	Livingstone City Council	Livingstone Central	83	-	1 to 24 months	7,757,855	2,653,204	-	2,653,204
117		Mazabuka Municipal Council	Mazabuka Central	30	12	1 to 9 months	3,521,193	862,337	212,472	649,865
118			Magoye	30	-	7 to 20 months	4,133,414	1,171,321	333,721	837,600
119		Monze Town Council	Monze Central	63	35	1 to 10 months	5,429,063	1,125,989	361,729	764,260



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
120			Moomba	52	22	1 to 7 months	2,258,370	2,624,885	216,088	2,408,797
121			Bweengwa	39	22	1 to 7 months	2,765,644	2,624,885	260,850	2,364,035
122		Namwala Town Council	Namwala	91	6	1 to 8 months	3,942,863	3,265,678	998,242	2,267,436
123		Pemba Town Council	Pemba	39	19	1 to 12 months	3,562,463	3,740,586	81,523	3,659,063
124		Siavonga Town Council	Siavonga	82	25	2 to 21 months	2,127,000	3,788,538.00	999,198.00	2,789,340
125		Sinazongwe Town Council	Sinazongwe	28	10	7 to 11 months	3,474,247	849,235	149,082	700,153
126		Zimba Town Council	Mapatizya	37	-	1 to 12 months	2,202,000	2,104,619	-	2,104,619
127		Kalabo Town Council	Kalabo Central	203	80	10 to 24 months	2,158,910	6,348,967	757,080	5,591,887
128	Western		Liuwa	284	62	10 to 24 months	5,381,189	6,348,866	927,172	5,421,694
129			Kaoma Central	70	6	2 to 24 months	3,500,000	3,565,254	2,887,413	677,841
130		Limulunga Town Council	Mangango	105	23	2 to 24 months	5,069,533	2,750,600	962,471	1,788,129
131			Luen	21	3	1 to 24 months	3,492,463	7,286,903	1,006,881	6,280,022
132			Luampa	67	26	10 to 28 months	3,746,491	2,894,085.00	371,036.00	2,523,049



No.	Province	Local Authority	Constituency	Number of Beneficiaries	Number of Beneficiaries not Making Payments	Default Period	Amount Issued K	Expected Loan Repayments for 2024 K	Amount Repaid K	Unrecovered Amounts K
133		Lukulu Town Council	Lukulu East	52	42	1 to 8 months	4,020,975	880,462	11,183	869,279
134		Mitete Town Council	Mitete	32	25	1 to 12 months	3,200,000	833,970	77,253	756,717
135		Mongu Municipal Council	Mongu Central	94	4	3 to 24 months	3,476,765	5,127,514	171,031	4,956,483
136			Nalikwanda	58	49	3 to 24 months	1,980,000	5,001,514	108,832	4,892,682
137		Sioma Town Council	Sioma	114	29	3 to 11 months	5,495,875	1,690,820	630,820	1,060,000
138		Sikongo Town Council	Sikongo	32	31	1 to 16 months	4,487,719	2,575,259	722,562	1,852,697
139		Sesheke Town Council	Sesheke	86	6	2 to 24 months	3,969,974	2,600,179	1,296,935	1,303,244
140		Shangombo Town Council	Shangombo	136	70	5 to 26 months	4,419,944	5,664,483	1,258,462	4,406,021
141		Senanga Town Council	Senanga	121	94	1 to 24 months	6,954,612	11,085,906	386,310	10,699,596
142		Nkeyema Town Council	Nkeyema	51	11	7 to 23 months	5,440,744	2,645,605	764,481	1,881,124
143		Nalolo Town Council	Nalolo	100	16	3 to 24 months	3,619,000	4,155,262	212,354	3,942,908
144		Mulobezi Town Council	Mulobezi	70	6	2 to 24 months	3,329,591	3,143,449	865,730	2,277,719
145		Mwandi Town Council	Mwandi	86	1	9 to 16 months	3,457,000	3,914,855	2,040,975	1,873,880
146		Kalabo Town Council	Liuwa	1	1		75,000	75,000	-	75,000
		Total		8,783	2,179	-	656,956,701	375,336,251	63,798,269	311,537,982



Appendix 8: Bursaries Performance Analysis

Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Chibombo	Keembe	3,294,322	1,284,401		4,578,723	4,578,723	-	69	0	603	125	408	125	342	31
	Katuba	2,447,361	2,374,712		4,822,073	4,453,198	368,875	0	0	1383	84	448	84	345	7
Chisamba	Chisamba	3,136,288	2,377,658		5,513,946	3,790,780	1,723,166	69	153	924	210	295	210	226	57
Chitambo	Chitambo	5,179,679	348,225		5,527,904	4,067,293	1,460,611	18	44	526	27	352	71	65	12
Kabwe	Kabwe Central	2,812,755	4,083,326		6,896,081	6,624,177	271,904	117	0	630	43	594	43	363	0
	Bwacha	4,757,036	4,120,506		8,877,542	5,105,922	3,771,620	117	0	558	10	632	10	478	2
Kapiri Mposhi	Kapiri Mposhi	5,993,389	3,918,763		9,912,152	4,972,006	4,940,146	197	66	1657	90	481	156	428	37
Luano	Mkushi South	4,415,628	2,370,148		6,785,776	6,785,777	(1)	23	115	285	249	256	206	167	64
Mkushi	Mkushi North	4,094,225	1,711,064		5,805,289	5,805,289	-	65	167	658	624	232	489	191	109
Serenje	Serenje Central	5,225,837	-		5,225,837	3,514,908	1,710,929	38	26	674	154	346	180	166	22
	Muehinga	7,978,139	-		7,978,139	3,283,556	4,694,583	10	0	306	192	316	192	223	0
Mumbwa	Mumbwa Central	2,425,380	5,820,772		8,246,152	5,998,141	2,248,011	199	106	829	241	493	241	451	14
	Nangoma	1,849,569	3,642,305		5,491,874	4,282,219	1,209,655	112	362	109	361	207	87	61	22
Ngabwe	Lufubu	1,795,330	2,887,124		4,682,454	3,822,087	860,367	18	0	301	0	273	0	150	0
Shibuyunji	Mwembezhi	6,372,253	5,820,772		12,193,025	5,827,132	6,365,893	46	55	884	121	237	102	191	46
	Chirilabombwe	1,863,856	1,835,547		3,699,403	2,637,741	1,061,662	122	19	317	104	150	19	62	7
Chingola	Nchanga	2,488,528	5,820,772		8,309,300	8,267,333	41,967	129	13	1372	10	1362	10	1065	0
	Chingola	1,782,010	4,571,672		6,353,682	6,353,682	-	258	11	1256	7	1040	18	578	0
Kalulushi	Kalulushi	4,110,049	5,820,772		9,930,821	9,575,340	355,481	120	51	1017	10	385	10	206	13
Kitwe	Nkana	1,192,679	1,664,162		2,856,841	8,483,205	(5,626,364)	97	5	1914	15	449	15	304	0
	Kwacha	5,799,035	1,163,067		6,962,102	10,765,234	(3,803,132)	308	7	1368	9	581	9	517	2



Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Luanshya	Chimwemwe	13,136	-	1,278,196	1,291,332	6,422,125	(5,130,793)	143	5	3015	10	511	10	439	0
	Kamfinsa	4,001,552	2,894,648		6,896,200	9,071,997	(2,175,797)	110	46	1419	16	221	16	160	0
	Wusakile	2,914,176	336,911		3,251,087	7,152,553	(3,901,466)	235	20	757	17	380	17	269	0
	Luanshya Central	2,797,265	4,700,441		7,497,706	7,497,706	-	99	7	699	8	425	16	23	0
Luifwanyama	Roan	3,424,417	3,818,409		7,242,826	7,242,827	(1)	222	28	600	28	697	58	214	9
	Luifwanyama	-	3,756,831		3,756,831	3,753,040	3,791	55	0	883	188	278	188	153	57
	Kafufuluta	661,688	5,820,772		6,482,460	6,884,799	(402,339)	120	98	475	146	471	146	355	98
	Masaiti	4,841,373	5,820,772		10,662,145	6,480,601	4,181,544	444	282	903	747	315	691	192	359
Mpongwe	Mpongwe	2,905,867	2,578,403		5,484,270	5,470,433	13,837	76	148	525	122	262	122	146	2
Mufulira	Mufulira	4,629,839	2,119,486		6,749,325	6,943,725	(194,400)	44	17	1698	9	473	26	347	2
	Kantanshi	5,357,661	4,376,537		9,734,198	6,145,285	3,588,913	46	7	1693	31	615	38	449	3
	Kankoyo	3,419,863	2,582,805		6,002,668	4,392,418	1,610,250	43	7	1410	7	360	14	116	1
	Ndola Central	7,653,225	1,091,644		8,744,869	9,998,657	(1,253,788)	158	9	563	10	563	10	405	0
Ndola	Kabushi	7,653,225	1,091,644		8,744,869	9,137,503	(392,634)	219	18	1104	18	532	18	416	18
	Bwana Mkubwa	3,177,717	2,216,423		5,394,140	6,106,090	(711,950)	63	32	966	35	551	35	488	3
	Chifubu	1,905,101	5,617,765		7,522,866	6,095,074	1,427,792	54	7	950	76	765	12	598	0
	Chadiza	3,975,438	3,981,683		7,957,121	4,441,534	3,515,587	27	258	158	325	185	583	308	76
Chama	Chama North	-	3,008,575		3,008,575	1,847,545	1,161,030	15	190	252	269	123	269	92	190
Chasefu	Chama South	915,991	3,839,211		4,755,202	2,442,588	2,312,614	12	123	201	265	124	178	94	43
	Chasefu	3,453,064	5,820,772		9,273,836	6,228,341	3,045,495	204	79	744	364	660	344	404	24
Chipangali	Chipangali	1,784,900	5,821,046		7,605,946	6,765,369	840,577	101	163	492	164	269	164	179	35
Chipata	Chipata Central	1,914,795	2,938,317		4,853,112	4,853,112	-	92	150	1254	339	173	180	207	35
	Luangeni	1,356,739	3,040,000		4,396,739	4,396,739	-	140	107	316	202	32	53	32	128
Kasenengwa	Kasenengwa	-	5,403,423		5,403,423	4,624,447	778,976	30	105	237	407	231	395	70	34



Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Katete	Milanzhi	3,674,087	950,000		4,624,087	5,846,674	(1,222,587)	0	219	74	14	74	233	0	47
	Mlaika	3,433,509	785,336		4,218,845	6,507,502	(2,288,657)	151		225	58	218	55	136	2
Lumezi	Lumezi	-	3,931,635		3,931,635	3,931,635	-	40	229	626	79	330	302	296	55
Lundazi	Lundazi Central	1,363,981	4,022,733		5,386,714	5,386,714	-	0	6	1549	182	192	188	0	3
Lusangazi	Msanzala	-	5,069,408		5,069,408	5,069,408	-								
Mambwe	Malambo	2,971,607	2,052,961		5,024,568	5,024,568	-	22	680	113	766	113	766	86	91
Nyimba	Nyimba	2,833,377	3,594,008		6,427,385	3,563,008	2,864,377	77	248	399	533	186	781	32	38
Petauke	Petauke Central	6,592,803	2,249,893		8,842,696	8,842,696	-	188	234	335	392	335	392	28	30
	Kaumbwe	1,118,310	-		1,118,310	1,118,310	-	14	116	162	159	59	155	4	29
Sinda	Sinda	4,992,074	5,820,772		10,812,846	10,812,846	-	8	3	361	53	361	53	356	7
	Kapoche	9,095,662	-		9,095,662	9,095,662	-	29	8	257	206	251	207	91	12
Vubwi	Vubwi	253,610	3,067,970		3,321,580	3,067,970	253,610	21	49	317	164	317	164	305	0
Chembe	Chembe	2,862,777	3,818,520		6,681,297	2,982,282	3,699,015	53	2	216	18	216	14	53	2
Chiengi	Chiengi	-	3,489,774		3,489,774	3,489,774	-	39	40	336	78	327	78	275	2
Chifunabuli	Chifunabuli	3,972,038	-		3,972,038	3,972,038	-	0	127	296	273	296	400	267	112
Chipili	Chipili	7,316,681	1,468,796		8,785,477	2,968,270	5,817,207	0	0	272	187	272	187	0	0
Kawambwa	Kawambwa Central	6,152,771	3,832,667		9,985,438	9,817,848	167,590	27	0	733	216	610	216	544	8
	Pambashe	5,103,969	3,135,000		8,238,969	8,238,969	-	45	0	350	70	395	70	273	1
Lunga	Luapula	2,129,190	-		2,129,190	1,080,229	1,048,961	0	0	78	127	75	127	12	13
Mansa	Mansa Central	6,960,455	3,900,244		10,860,699	5,764,683	5,096,016	112	15	507	241	432	231	436	31
	Bahati	8,029,568	3,941,559		11,971,127	3,835,606	8,135,521	107	3	626	232	443	229	228	53
Milenge	Milenge	-	5,820,772		5,820,772	2,718,861	3,101,911	0	0	173	345	173	345	105	54
Mwansabombwe	Mwansabombwe	1,120,987	5,820,772		6,941,759	6,873,568	68,391	7	120	443	172	450	412	190	59
Mwense	Mwense Central	4,703,408	-		4,703,408	3,364,860	1,338,548	37	123	524	227	222	333	185	210



Office of the Auditor General

Audit Report on Constituency Development Fund for the Financial Year ended 31st December 2024

Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Nchelenge	Mambilima	6,230,860	-		6,230,860	3,219,222	3,011,638	14	116	501	260	258	266	244	150
	Nchelenge	2,673,382	5,820,772		8,494,154	4,366,440	4,127,714	94	418	288	328	144	170	26	176
	Samfya	1,959,432	5,820,772		7,780,204	4,146,241	3,633,963	39	285	242	315	228	294	217	8
Chongwe	Bangweulu						1,333,629	37	459	1015	709	333	644	273	162
	Chongwe	1,200,689	5,820,168		7,020,857	5,687,228	3,520,826	83	20	821	95	774	52	815	0
Lusaka	Lusaka Central	7,989,395	-		7,989,395	4,468,569	(1,583,361)	8	23	802	23	688	23	688	0
	Munali	3,721,633	-		3,721,633	5,304,994	(135,354)	0	31	1295	33	737	31	737	0
	Mandevu	4,430,550	-		4,430,550	4,565,904	600,337	39	42	1150	89	827	69	827	0
	Matero	4,218,345	600,337		4,818,682	4,218,345	2,191,349	0	9	901	9	786	9	786	0
	Kanyama	5,065,756	919,778		5,985,534	3,794,185	1,251,790	42	63	2005	99	1157	97	0	0
	Kabwata	6,195,073	3,232,856		9,427,929	8,176,139	(2,680,000)	0	24	1005	70	815	32	815	0
	Chavama	3,721,633	1,182,172		4,903,805	7,583,805	2,464,899	15	0	1730	70	272	64	267	54
Chilanga	Chilanga	1,777,355	5,674,421		7,451,776	4,986,877	(3,920,772)		39	1545	111	414	104	310	18
Kafue	Kafue	156,338	1,900,000		2,056,338	5,977,110	850,531	29	197	399	212	373	409	316	15
Luangwa	Feira	-	5,570,545		5,570,545	4,720,014	-	0	119	1442	227	413	346	371	44
Rufunsa	Rufunsa	-	5,570,545		5,570,545	5,570,545	1,195,587	1	55	808	205	343	174	285	0
Chinsali	Chinsali Central	5,457,647	-		5,457,647	4,262,060	(1,943,836)	44	47	342	51	312	47	171	0
Isoka	Isoka	2,812,477	-		2,812,477	4,756,313	204,624	12	20	359	34	230	34	165	0
Kanchibiya	Kanchibiya	762,733	3,023,813		3,786,546	3,581,922	-	50	90	231	199	231	199	123	3
Lavushimanda	Mfuwe	2,988,405	391,903		3,380,308	3,380,308	3,380,260	24	121	222	150	124	138	97	17
Mafinga	Mafinga	4,171,752	982,106		5,153,858	1,773,598	7,768,910	100	50	789	280	579	244	380	25
Mpika	Mpika Central	5,698,606	5,820,772		11,519,378	3,750,468	967,105	76	159	690	179	98	175	75	11
Nakonde	Nakonde	2,210,159	2,884,762		5,094,921	4,127,816	234,900	39	36	442	36	381	36	235	7
Shawangandu	Shawangandu	-	5,001,171		5,001,171	4,766,271	1,934,911	10	132	201	55	178	43	187	37
Chavuma	Chavuma	1,181,260	4,940,103		6,121,363	4,186,452									



Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Ikbelenge	Ikbeleng'i	3,635,947	825,755		4,461,702	4,475,935	(14,233)	25	6	79	167	79	159	60	1
Kabompo	Kabompo	-	5,820,772		5,820,772	3,472,167	2,348,605	130	102	220	77	125	77	102	15
Kalumbila	Solwezi West	1,290,621	5,820,772		7,111,393	5,692,706	1,418,687	236	35	744	421	352	412	229	123
Kasempa	Kasempa	1,215,120	4,388,662		5,603,782	5,603,782	-	127	201	200	450	401	577	179	73
Manyinga	Kabompo East	4,418,614	4,079,925		8,498,539	6,572,909	1,925,630	50	26	489	34	489	34	324	9
Mufumbwe	Mufumbwe	3,779,891	3,762,000		7,541,891	2,596,633	4,945,258	40	27	708	69	156	69	156	0
Mushindamo	Solwezi East	2,828,606	4,154,021		6,982,627	4,562,386	2,420,241	77	201	572	12	439	201	324	52
Mwinilunga	Mwinilunga	3,319,110	4,215,380		7,534,490	7,534,490	-	162	222	401	271	401	271	179	73
Solwezi	Solwezi Central	4,802,369	1,520,000		6,322,369	9,350,712	(3,028,343)	0	176	1549	182	369	285	242	48
Zambezi	Zambezi East	-	2,820,772		2,820,772	2,820,000	772	52	219	387	361	284	337	168	202
	Zambezi West	-	2,820,772		2,820,772	2,820,772	-	341	7	284	216	165	116	77	81
Chilubi	Chilubi	7,624,415	-		7,624,415	2,594,851	5,029,564	35	111	196	122	133	85	73	68
Kaputa	Kaputa	1,929,124	1,900,000		3,829,124	3,276,934	552,190	66	190	145	174	211	364	38	209
Kasama	Kasama Central	-	5,743,683		5,743,683	4,721,920	1,021,763	1	131	1333	141	185	269	109	3
	Lukashya	-	4,114,673		4,114,673	5,331,005	(1,216,332)	45	120	1001	149	361	264	309	3
Lunte	Lunte	7,992,058	-		7,992,058	5,136,020	2,856,038	18	41	366	38	552	79	320	0
Lupososhi	Lupososhi	5,073,608	478,438		5,552,046	1,812,352	3,739,694	42	80	407	111	77	161	43	1
Luwingu	Lubansenshi	1,489,697	-		1,489,697	3,276,260	(1,786,563)	4	26	366	129	366	57	366	1
Mbala	Mbala	8,120,117	250,500		8,370,617	3,065,612	5,305,006	52	92	241	165	192	163	136	6
Mporokoso	Mporokoso	4,850,984	186,110		5,037,094	5,037,094	-	197	416	302	87	499	503	150	215
Mpulungu	Mpulungu	3,388,246	1,900,000		5,288,246	5,288,246	-	55	229	373	144	273	144	25	170
Mungwi	Malole	5,003,523	-		5,003,523	5,003,523	-	111	211	342	371	282	371	174	57
Nsama	Chimbamlonga	2,784,637	329,293		3,113,930	2,784,637	329,293	111	211	342	371	282	371	174	57
Senga Hill	Senga Hill	2,967,075	5,820,772		8,787,847	3,722,226	5,065,621	85	213	132	324	129	324	54	20



Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Chikankata	Chikankata	4,506,638	1,800,000		6,306,638	4,098,117	2,208,521	4	96	507	224	129	312	123	109
Chirundu	Chirundu	1,378,839	1,900,000		3,278,839	3,097,391	181,448	54	74	169	37	169	37	160	10
Choma	Choma Central	6,283,982	1,493,644		7,777,626	7,376,429	401,197	48	508	545	531	877	574	174	497
	Mbabala	6,445,444	1,466,393		7,911,837	6,602,798	1,309,039	0	425	300	243	326	725	293	166
Gwembe	Gwembe	-	2,329,956		2,329,956	3,069,710	(739,754)	35	39	228	93	112	88	111	49
Itzhi Tezhi	Itzhi Tezhi	2,792,704	-		2,792,704	3,028,067	(235,363)	99	17	128	174	110	174	11	5
Kalomo	Kalomo Central	1,420,687	2,305,067		2,792,704	3,582,670	143,084	246	366	94	396	346	447	146	396
	Dudumwezi	2,980,303	1,705,067		3,725,754	3,993,760	691,610	66	244	412	370	386	238	66	14
Kazungula	Katombola	2,850,785	1,520,000		4,370,785	5,351,569	(980,784)	89	27	582	303	269	303	159	17
Livingstone	Livingstone Central	1,261,625	5,820,772		7,082,397	6,043,494	1,038,903	230	52	1426	217	665	217	356	44
Mazabuka	Mazabuka Central	3,125,000	1,108,466		4,233,466	2,558,900	1,674,566	0	273	592	465	147	424	321	209
	Magoye	3,175,460	2,375,000		5,550,460	5,550,460	-	0	230	112	471	112	449	111	72
Monze	Monze Central	869,424	5,820,772		6,690,196	6,690,196	-	0	1077	1347	925	103	1780	103	104
	Bweengwa	-	4,812,243		4,812,243	4,812,243	-	0	409	222	759	111	759	111	43
Moomba	Moomba	2,485,318	2,587,277		5,072,595	5,072,595	-	8	194	511	257	511	451	503	9
	Namwala	-	5,820,772		5,820,772	5,338,576	482,196	34	402	329	96	292	96	130	137
Pemba	Pemba	-	5,820,772		5,820,772	4,472,628	1,348,144	103	332	413	505	77	173	338	98
Siavonga	Siavonga	4,595,469	2,477,179		7,072,648	5,496,382	1,576,266	381	133	501	50	384	50	360	25
Sinazongwe	Sinazongwe	-	4,914,930		4,914,930	4,914,930	-	5	195	1395	567	364	567	346	1
Zimba	Mapatizya	2,825,665	5,820,772		8,646,437	3,652,865	4,993,572	17	246	178	202	178	202	176	265
Kalabo	Kalabo Central	2,916,618	546,122		3,462,740	3,462,740	-	0	454	505	167	273	621	171	119
	Liuwa	4,304,807	-		4,304,807	1,122,600	3,182,207	0	50	118	170	87	206	29	16
Kaoma	Kaoma Central	3,379,721	1,353,022		4,732,743	3,111,948	1,620,795	5	111	358	209	325	320	320	98
	Mangango	5,567,904	1,693,644		7,261,548	2,288,346	4,973,202	13	287	150	14	150	14	137	102



Office of the Auditor General

Audit Report on Constituency Development Fund for the Financial Year ended 31st December 2024

Local Authority	Constituency	Amount b/f from 2023 K	Received 2024 K	Borrowed Funds K	Total Funds Available K	Total Expenditure K	Over/Under Expenditure	No. of Returning Students from 2023		No. of 2024 Applicants		No. of Sponsored Beneficiaries in 2024		No. of Graduates in 2024	
								Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School	Skills Development	Secondary School
Lumulunga	Luenia	5,820,772	-		5,820,772	3,346,372	2,474,400	31	22	242	91	183	75	126	11
Luampa	Luampa	1,963,886	2,535,892		4,499,778	4,499,778	-	10	9	31	284	41	293	10	94
Lukulu	Lukulu	-	3,077,904		3,077,904	3,077,904	-	0	0	214	108	14	84	103	17
Mitete	Mitete	4,886,039	-		4,886,039	1,483,615	3,402,424	4	8	115	10	119	18	17	3
Mongu	Mongu Central	5,814,042	-		5,814,042	5,814,042	-	26	22	274	819	274	819	253	387
	Nalikwanda	3,599,200	-		3,599,200	3,599,200	-	60	51	155	596	155	596	44	77
Mulobezi	Mulobezi	1,070,357	2,333,378		3,403,735	1,827,422	1,576,313	8	10	137	27	137	27	125	0
Mwandi	Mwandi	3,236,044	-		3,236,044	2,991,770	244,274	154	52	186	379	328	426	57	73
Nalolo	Nalolo	2,581,123	-		2,581,123	2,538,123	43,000	63	34	215	83	215	83	166	75
Nkeyema	Nkeyema	4,039,780	-		4,039,780	3,860,705	179,075	-	59	553	165	553	165	122	0
Senanga	Senanga	2,053,161	1,154,368		3,207,529	3,353,117	(145,588)	45		625	704	81	704		81
Shangombo	Shangombo	22,970	2,650,000		2,672,970	2,631,271	41,699	8	28	234	68	220	68	184	0
Sesheke	Sesheke	4,421,471	-		4,421,471	4,421,471	-	209	47	350	777	350	777	350	0
Sikongo	Sikongo	2,723,555	-		2,723,555	2,718,418	5,137	117	96	417	365	161	299	30	88
Sioma	Sioma	2,649,226	-		2,649,226	2,352,754	296,472	51	246	317	374	109	496	31	234
Totals		491,636,505	414,437,814	1,278,196	907,352,515	757,991,406	149,361,110	10,902	18,101	93,448	32,001	52,040	35,348	35,431	8,380



Appendix 9: Unaccounted for Stores

No	Province	Name of Council	Constituency	Description	General Stores K	Fuel K	No. of Transactions	Value K
1	Central	Kapiri Mposhi Town Council	Kapiri Mposhi	Desks	461,400		3	461,400
		Kapiri Mposhi Town Council	Kapiri Mposhi	Various	228,405		16	228,405
		Shibuyunji Town Council	Mwembhezhi	Fuel		109,630	7	109,630
2	Southern	Choma Municipal Council	Mbambala	Various	561,065		1	561,065
		Livingstone City Council	Livingstone	Various	42,658		1	42,658
		Sinazongwe Town Council	Sinanzongwe	Various	325,996		7	325,996
3	Western	Kalabo Town Council	Kalabo Central	Various	159,220	57,355	11	216,575
		Kalabo Town Council	Liuwa	Various	14,077	42,996	5	57,073
		Kaoma Town Council	Kaoma Central	Various	80,197	39,773	1	119,970
		Total			1,873,018	249,754	52	2,122,772



Appendix 10: Unsupported Payments

Province	Name of Council	Constituency	No. of Transactions	Amount Paid K
Eastern	Chasefu Town Council	Chasefu	10	123,011
	Kasenengwa Town Council	Kasenengwa	7	52,955
Southern	Choma Municipal Council	Choma Central	4	57,809
	Sinazongwe Town Council	Sinanzongwe	5	67,029
Western	Kaoma Town Council	Kaoma Central	8	28,401
		Mangango	8	10,480,190
	Limulunga Town Council	Luena	4	34,376
	Sikongo Town Council	Sikaongo	140	12,902,428
Total			186	23,746,199

Appendix 11: Failure to Obtain ZRA Clearance Before Payment

No.	Province	Name of Local Authority	Constituency	No. Transactions	Total K
1	Lusaka	Kafue Town Council	Kafue	30	4,110,385
2	Northern	Kasama Municipal Council	Kasama Central	21	666,014
			Lukashya	9	526,180
3	Northern	Lupososhi Town Council	Lupososhi	25	198,692
4	Northern	Mbala Town Council	Mbala	17	321,155
5	Northern	Senga Hill Town Council	Senga Hill	179	441,380
6	North Western	Ikelenge Town Council	Ikelenge	43	5,596,410
7	Lusaka	Chirundu Town Council	Chirundu	10	1,473,801
8	Western	Kalabo Town Council	Kalabo Central	2	29,045
			Liuiwa	17	421,691
9	Western	Kaoma Town Council	Kaoma Central	20	194,912



10	Western		Limulunga Town Council	Luena	11	216,806
11	Western		Luampa Town Council	Luampa	49	7,969,309
12	Western		Senga Town Council	Senanga	9	777,221
13	Western		Mwandi Town Council	Mwandi	226	22,266,345
14	Western		Shangombo Town Council	Shangombo	4	148,090
15	Western		Sioma Town Council	Sioma	21	738,610
16	Western		Sikongo Town Council	Sikongo	83	18,126,081
17	Eastern		Chasefu Town Council	Chasefu	30	4,236,268
				Total	806	68,458,395

